

OUR FREEDOM TO THRIVE

THE NORTH CAROLINA BUDGET & TAX CENTER'S 2026 ELECTION GUIDE FOR VOTERS & CANDIDATES

No matter who we are, where we are from, or what we look like, North Carolinians want the freedom to prosper and be able to care for our families and support our communities.

On Nov. 3, 2026 and during early voting, North Carolinians have an opportunity to join together and make clear what we want for our communities: policies that ensure corporations and the wealthiest few pay what they owe through taxes, so we can fund a bright future for all.



By showing up together to vote this election, we can ensure each one of us has the freedom to take care of our families, pursue our dreams, and have a good life — no exceptions.

NCBudget.org



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PROPOSED CONSTITUTIONAL AMENDMENTS ARE ON THE BALLOT THIS NOVEMBER

Across North Carolina, strong public services help our families and communities live well and get ahead — from safe public schools and good pay for educators to reliable emergency services, libraries, and water and sewer systems. Providing these services requires reliable public funding, made possible through good tax policy.

This November, North Carolinians will vote FOR or AGAINST two constitutional amendments related to taxes and one related to voting. This is a rare moment where every North Carolinian who votes will shape not only the future possibilities in our state, but whether to lock in today's policy choices more permanently in the state Constitution.

CONSTITUTIONAL AMENDMENT TO KEEP THE STATE INCOME TAX RATE FROM BEING RAISED HIGHER THAN 3.5 PERCENT:



This may sound like a tax cut, but it's not. State lawmakers have been cutting personal and corporate income taxes in a way that **largely benefits the wealthy and big corporations for more than a decade.** The income tax rate for everyone is already scheduled to fall below 3.5 percent next year, while the income tax for profitable corporations is scheduled to disappear entirely after 2030.

These rate cuts already cost our state \$18 billion. Those are dollars that could make sure our children get a great public education, our educators are paid a competitive wage, our families have affordable child care and housing, and our state responds to federal cuts to health care and food assistance to protect our well-being. Locking a lower income tax rate into the state Constitution will make more permanent the state's low effort in funding greater affordability. It will also make it harder in the future to ask that wealthy households and profitable corporations pay what they owe.

YOU DECIDE: Will you vote **AGAINST** to fund a more affordable future where families and communities have what they need? Or will you vote **FOR** to lock in lower income tax rates that benefit the wealthy and profitable corporations?



CONSTITUTIONAL AMENDMENT REQUIRING LIMITS ON PROPERTY TAX INCREASES BY LOCAL GOVERNMENTS:



The NC General Assembly has placed a constitutional amendment on the November ballot that, if approved by voters, would require lawmakers to limit annual growth in local property tax revenue.

This is not a cap on an individual's property tax bill. And it doesn't provide nearly the relief that is needed for unaffordable property tax bills. It is a "levy limit" on the total property tax revenue local governments can collect. It therefore puts greater control over local budgets into the hands of Raleigh policymakers and limits the tools available to local governments to address rising costs. The greatest beneficiaries of a levy limit will be owners of highly valuable property like data centers, large multi-state corporations, and luxury developments.

YOU DECIDE: Will you vote **AGAINST** to protect your community and the delivery of services? Or will you vote **FOR** to limit your local governments options to fund rising costs?



CONSTITUTIONAL AMENDMENT TO REQUIRE ALL VOTERS, NOT JUST THOSE VOTING IN PERSON, TO PRESENT PHOTO IDENTIFICATION BEFORE VOTING:

In addition to the proposed tax amendments, voters will also be asked to vote for or against a proposed amendment to the Constitution establishing a photo ID requirement for all methods of voting.

State law already requires photo identification be presented for in-person and absentee voting. This amendment would create new barriers for eligible voters as well as new costs for the administration of elections.



YOU DECIDE: Will you vote **AGAINST** more barriers and costs for voting? Or will you vote **FOR** to maintain state policy which already requires eligible voters to present photo ID?

BACKGROUND ON TAXES IN NORTH CAROLINA

Our state tax code can fund a better future when we come together to pay our taxes and ask those with high incomes and highly profitable corporations to pay what they owe. Right now, **North Carolina's current tax code isn't delivering**, and those elected to offices need to make tax choices that support a better future for all communities, from the mountains to the coast.

OUR TAX CODE IS UPSIDE DOWN

Those with the least pay more of their income in total taxes than big corporations and those with the highest incomes.

NC families with incomes below \$22,000 pay almost 11 percent of their income in state and local taxes. The richest 1 percent of households pay 6 percent.



CURRENT TAX POLICIES WOULD SHIFT THE TAX LOAD TO EVERYDAY NORTH CAROLINIANS.

Certain lawmakers are working to cut income taxes to zero, mostly benefiting the richest few and profitable corporations. This will shift the tax load to families struggling to make ends meet, leaving North Carolina less able to deliver the quality schools, affordable health care, and good-paying jobs that ensure all of our families can thrive.

MORE THAN A DECADE OF NC TAX CUTS HAVE BENEFITTED THE WEALTHY AND PROFITABLE CORPORATIONS.

About 40 percent of the personal income tax rate cuts since 2013 have gone to the richest 5 percent of North Carolinians (with household incomes above \$324,000 per year), while almost 70 percent go to the richest 20 percent of North Carolinians (with household incomes above \$140,000 per year). At the same time, **corporate income tax cuts have sent \$9 out of every \$10 to out-of-state shareholders and highly paid executives**, providing little to no break to the working people who fuel our economy.



BUDGET & TAX JUSTICE = ECONOMIC JUSTICE

**CAN YOU IMAGINE WHAT OUR NC COMMUNITIES
WOULD LOOK LIKE IF WE HAD ALL THAT WE NEED?**

We can rewrite the rules so that everyone—including profitable corporations and the wealthiest few—contributes what they owe to make our schools, hospitals, parks & programs all that our families deserve, no matter what we look like or where we live. **And that starts with lawmakers who support the budget and tax policies that prioritize people.**



The most consequential decision local, state and federal policymakers make for our communities is about **what to spend our public money on and how to raise the funds for a public budget that gives all of us the freedom to thrive.** Publicly funded programs, services, the staff who deliver them, and the institutions that steward them play a powerful role in providing the foundation for a state where everyone has the ability to put food on the table and to enjoy economic well-being.



By **focusing on tax and budget policies that ensure our state raises enough revenue and does so fairly** by asking the wealthy and profitable corporations pay what they owe, we will **have the shared resources that deliver the programs, schools and supports all of our families need.**

TO DO THAT, WE NEED:

- Policy processes that allow for input from the people
- Elected lawmakers who choose communities over corporations
- A shared long-term vision for a state that supports the freedom to thrive

POLICIES THAT FIGHT POVERTY & ADVANCE EQUITY = ECONOMIC WELL-BEING

More than 1.3 million North Carolinians live below the poverty line. **For a family of four, this means less than \$32,000 a year to meet the basics of shelter, food, and health care.** Federal funds and a robust response to the pandemic recession to make sure people had the income they needed proved that **poverty is a policy choice.**



Lawmakers can pursue policies that ensure communities from Wilson to Waynesville have what they need to deliver opportunities for economic mobility to every child, support entrepreneurs to start up their business and guarantee good jobs and connections to the health care, child care and housing that deliver a higher quality of life. Today, despite significant progress to improve employment and wages in counties that have been left behind for decades, **division remains.**

That **division has been fueled by policy choices that consolidate corporate power** and divest in the public schools, health centers, child care and main streets that can expand prosperity across North Carolina. A growing body of research shows that the **high costs we face are directly related to the unchecked profitmaking that primarily large, highly profitable corporations have engaged in in recent years.**



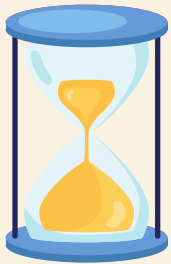
THIS ELECTION WE HAVE AN OPPORTUNITY TO MAKE CLEAR THE PUBLIC POLICIES THAT WILL DELIVER FOR NC.

POLICY CHOICES THAT PROVIDE THE FREEDOM TO THRIVE

Raising the public money we need by through policies that ensure corporations and the wealthy pay what they owe in taxes and addressing the upside-down tax code can ensure we can fund a better future for all North Carolinians — Black, brown, and white, immigrant and indigenous, rural and urban. This guide provides you with a short overview of the key issues facing North Carolina, key data, and a core question that candidates should answer. We have also provided links to learn more and we hope that you join us in building the case for a better way forward.



DEMAND A FAIR, TRANSPARENT BUDGET PROCESS



Over the years, our state budget process has become less transparent to North Carolina taxpayers. Decisions about how our public money is allocated are happening behind closed doors, with final decisions concentrated in the hands of a few powerful policymakers. Most lawmakers have little to no time to thoroughly review hundreds of pages of policy documents and have meaningful debate before voting to accept or reject the proposed budget.

The state budget affects us all, so the people of North Carolina should have a voice in its crafting. Elected officials should commit to enforcing a budget process that includes opportunities for public input and thorough analysis of the long-term challenges and opportunities facing the state.

BUDGET PROCESS RULES THAT INCREASE TRANSPARENCY AND INCLUSION

- Give all lawmakers and the public adequate time to read budget documents in their entirety before any amendment or voting deadlines.
- Make as much of the budget process public as possible so North Carolinians understand how their tax dollars are invested and why.
- Prioritize input from regular North Carolinians from different backgrounds and communities across the state, and the lawmakers who represent those groups.
- Deliver a state budget that addresses the needs of everyday North Carolinians by investing in the priorities we all have for well-being in our communities, not just what works for corporations and the wealthy few.
- Document projections on needs in community and the cost of services and programs over a longer time horizon.

ASK YOUR CANDIDATE: IF ELECTED TO OFFICE, WHAT CHANGES WOULD YOU MAKE TO THE CURRENT STATE BUDGET PROCESS TO INCREASE TRANSPARENCY WITH THE PUBLIC AND CENTER PEOPLE'S PRIORITIES?





PRIORITIZE AVAILABLE REVENUE TO PUBLIC GOODS, NOT PRIVATE GAIN

Ideally, revenue grows as our population and economy grow. But whether that growth is enough to keep up with the cost of current public services and meet community priorities is another question. Legislators have enacted policies that will reduce income tax rates that primarily benefits the wealthiest North Carolinians over the next five years, which will limit our state's ability to fund our public schools, pay public sector workers a living wage and other community needs.



- Almost **70 percent of the income tax cut**—dropping the rate from the current 3.99 percent to 2.49 percent in 2036 when scheduled cuts are fully implemented—**benefits the richest 20 percent of North Carolinians.**
- North Carolina's state economists project that beginning in Fiscal Year 2028, state revenue will not keep up with the cost of delivering current services.

ASK YOUR CANDIDATE: WOULD YOU STOP CURRENTLY SCHEDULED PERSONAL INCOME TAX RATE CUTS THAT ARE TIED TO ARBITRARY REVENUE NUMBERS TO FUND PRIORITIES FROM PEOPLE FIRST?



HELP RAISE NC CHILDREN OUT OF POVERTY

When generous and refundable, the **Child Tax Credit (CTC)** helps reverse the disadvantages associated with income poverty. Building on the success of the federal CTC, providing a state-level credit would mean an expansion of the positive benefits of the credits for kids around our state. Families who receive the federal credit spend it on things kids need like housing, food, childcare, and school supplies that provide a direct benefit to the health, educational achievement, and future economic success of kids in claiming families.



If we stopped the elimination of the corporate income tax and instead raised the rate to match neighboring states, we could fund a state CTC that returned \$1,900 per child to families with children under 6 and \$1,600 for older kids, meaningfully reducing child poverty in our state. We need a generous and refundable state Child Tax Credit in NC!

ASK YOUR CANDIDATE: WOULD YOU CREATE A FULLY REFUNDABLE CHILD TAX CREDIT?





HELP FAMILIES KEEP MORE OF WHAT THEY EARN

The Earned Income Tax Credit (EITC) is **one of the most proven anti-poverty tools around and a step towards reversing our upside-down tax code**. Like the CTC, this credit, when generous and refundable, delivers improved health, education, and well-being outcomes to kids and parents in claiming families. **If we set aside just a fraction of the \$1.5 billion in revenue preserved by keeping the corporate income tax, we could enact a state EITC at 20 percent of the federal credit.** This would provide hundreds of thousands of families with an average \$600 boost to their budgets to help cover basic needs.

- Families in every district across the state — including about one million North Carolinian children — would benefit from a state EITC and a state EITC would also improve racial equity

ASK YOUR CANDIDATE: WOULD YOU SUPPORT A STATE EITC AT 20 PERCENT OF THE FEDERAL CREDIT TO SUPPORT WORKING NORTH CAROLINA FAMILIES?



STOP THE ELIMINATION OF THE CORPORATE INCOME TAX (CIT)

The corporate income tax rate will be zero beginning in 2030, resulting in a \$1.5 billion loss in public money. The CIT will primarily benefit highly profitable, out-of-state corporations. Between now and 2030, state legislators have the authority to repeal the elimination of the corporate income tax. The Governor's Office can support this repeal.

- More than **9 out of every 10 dollars** from the corporate income tax cut will flow to shareholders and executives out of state.
- While big corporations like Walmart and Meta are already benefitting from federal tax policy changes, **state corporate tax breaks are providing little additional boost to drive better employment or broader economic returns**. State and local taxes represent just ¼ of 1 percent of a business's costs.
- Corporations pay an income tax when they are profitable, and corporate profits continue to outpace the wage growth of median workers in North Carolina. **If the corporate income tax rate were in line with our neighboring states, North Carolina would have enough funding to pay teachers at the national average and fund more than 6000 teaching positions that are currently funded locally.**

ASK YOUR CANDIDATE: WOULD YOU WORK TO MAKE SURE CORPORATIONS PAY WHAT THEY OWE IN TAXES BY STOPPING THE ELIMINATION OF THE CIT?



OUR WORK AT THE NC BUDGET & TAX CENTER

The North Carolina Budget & Tax Center (BTC) provides meaningful and accessible analysis of fiscal conditions and proposals that will advance equitable outcomes so that organizations and community members have the information to deepen their connection to the policy process and see their priorities reflected in the choices made by policymakers.

By documenting realities and listening to the expertise of partners and community members, we seek to support the invention, replication, and translation of solutions to address poverty and advance anti-racist outcomes.

We want to partner with you to make sure our policies reflect the priorities people have for their communities.

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2026 VOTING CHECKLIST AND RESOURCES



**Get registered or
check your voter
registration**



**Find your
precinct and
polling location**



**Make a plan to
get to the polls
and vote**

DO NOT FORGET

- Election Day is Tuesday, Nov. 3 (6:30 am - 7:30 pm)
- Bring your Photo ID to vote.

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