



# Initiative #1935 (filed as 21-0042A1)

## Background

### **Initiative #1935 (filed as 21-0042A1)**

*Limits Ability of Voters and State and Local Governments to Raise Revenues for Government Services. Initiative Constitutional Amendment.*

An entity representing California’s wealthiest corporations is behind a proposition that is eligible for the November 2024 statewide ballot. The measure — Initiative 1935 (previously Initiative 21-0042A1) — would revise the state Constitution to significantly undermine local control and disrupt the ability of local governments to provide essential services and infrastructure.

Many have referred to Initiative 1935 as the “CBRT Initiative”, a reference to its proponents, the [California Business Roundtable](#) (“CBRT”). These proponents have labeled their initiative the “Taxpayer Protection and Government Accountability Act,” or “Taxpayer Protection Act” for short. Whereas a growing opposition coalition has dubbed the initiative the “[Taxpayer Deception Act](#).”

## SAMPLE RESOLUTION

## Resources

- [CSDA Analysis](#)
- [CSDA Memo On Taking Positions On Ballot Measures](#)
- [2.2.2023 Opposition Coalition Press Release](#)
- [3.30.2022 Opposition Coalition Press Release](#)
- [2.2.2022 Opposition Coalition Press Release](#)
- [Initiative Language](#)
- [Official Title And Summary](#)
- [LAO Fiscal Impact Estimate Report](#)

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Proponents now have until June 27, 2024 to consider withdrawing the initiative before the Secretary of State officially certifies it for the ballot.

CSDA has joined a coalition of local government leaders in adopting an Oppose position on Initiative 1935 and encourages all special districts, partners, and community leaders to join the coalition by passing a board resolution. Once approved, please email your resolution to [advocacy@cdda.net](mailto:advocacy@cdda.net) and consider issuing a press release to local media. Individuals may also register their opposition with the growing coalition by emailing their name, title, and organization.

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## **Quick Summary**

Ballot Initiative 1935 would result in the loss of billions of dollars annually in critical state and local funding, disrupting the ability of voters, local agencies, and the State of California to fund services and infrastructure by:

- Adopting new and severely stricter rules for raising taxes, fees, assessments, and other charges.
- Revising the State Constitution, as amended by Propositions 13, 218, and 26 among other provisions, to the advantage of the initiative's proponents and plaintiffs; creating new grounds to challenge these funding sources and disrupting fiscal certainty.
- Restricting the ability of local governments to issue fines and penalties to corporations and property owners that violate local environmental, water quality, public health, public safety, fair housing, nuisance and other laws and ordinances.

The initiative includes provisions that would retroactively void *all* state and local taxes or fees adopted after January 1, 2022 if they did not align with the provisions of this initiative. This may also affect indexed fees that adjust over time for inflation or other factors. Effectively, it would allow well-funded interests that are not residents of your community to invalidate the prior actions of local voters in your community, undermining local control and voter-approved decisions about investments needed in their essential services and infrastructure.

## The Latest

Last fall, Governor Gavin Newsom, joined by the State Legislature and former State Senate President Pro Tem John Burton, filed an emergency petition to the California Supreme Court for a pre-election challenge to Initiative 1935, arguing that the measure is unlawful because it improperly revises the state constitution via initiative, and would impair essential government services. CSDA promptly joined a coalition to file a letter to the Supreme Court in favor of granting pre-election review.

On November 29, the California Supreme Court issued an order to show cause why the measure should not be removed from the ballot and established a schedule for briefing the court. An amicus brief filed by CSDA and 10 other local government partners argues the measure is an unlawful revision of the state constitution because of the ways the measure would redistribute authority between state and local governments, the measure would undermine essential functions of local governments, and because the ballot measure is so poorly drafted that it raises many interpretive issues that will not be simply resolved without requiring extensive litigation after passage. The brief urges the Court to act before the measure is placed on the ballot for the November election because planning impacts are being felt now and could impair essential government services.

The California Supreme Court is likely to rule on the pre-election challenge before the end of June, when the Secretary of State is anticipated to formally qualify the measure for the November 2024 ballot.

## Media Coverage

- [Los Angeles Times: Column: Taxpayer ‘protection’ or taxpayer ‘deception’? A new ballot measure aims to destroy state and local budgets](#)
  - [San Francisco Chronicle: Jerry Brown joins Newsom in urging California Supreme Court to remove tax measure from ballot](#)
  - [CalMatters: Why a Colorado ambulance company wants to limit California taxes \[CSDA Quoted\]](#)
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1112 "I"  
Street, Suite  
200  
Sacramento,  
CA 95814  
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