

2026 Election: Constitutional Amendments

Key Takeaways

- In the 113th and 114th General Assemblies, the State of Tennessee passed an amendment to the state Constitution which would prohibit Tennessee from collecting statewide property tax.
- Tennessee hasn't issued a state property tax since the late 1940's.
- This has no impact on the local government's ability to collect property tax.
- All counties, except Sevier County, rely on property tax as their main source of revenue.
- There are two other constitutional amendments which will also be on the 2026 November gubernatorial ballot having to do with victims' rights and bail.

Questions

1. What information do you need as a County Farm Bureau in order to promote this constitutional amendment?
2. What information do you need on the other two amendments?
3. Does TFBF need policy on the other two amendments?
4. If so, what should the policy state?

Background

The property tax amendment to the State of Tennessee Constitution would prohibit the state from levying a statewide property tax on its citizens. The language of the amendment is as follows, "In accordance with the following provisions, all property real, personal, or mixed shall be subject to taxation, but the Legislature shall not levy, authorize, or otherwise permit any state tax upon such property..."

When the state still issued a property tax prior to 1949, they began to possess large amounts of land and property due to the financial strain caused during the Great Depression. To counteract the negative effect this was having on Tennesseans, property tax was phased out and replaced with the state sales tax which is known today. This amendment would ensure that Tennessee landowners will never be responsible for bearing the burden of keeping our state budget operable.

This amendment does not change how our counties and local governments collect property taxes. As every county across the state is dependent upon property tax, with the exception of Sevier County. Each county and municipality will be able to set their own rates and collect taxes as usual with no effect from this amendment if it were to pass. Property tax is the most important source of tax revenue for the local governments across our state and will be protected as such.

There are two other Constitutional Amendments which will be voted on in 2026, one having to do with victims rights and the other having to do with bail for serious crimes. The victims rights amendment deletes Article I, Section 35 of the Constitution and replaces it with 13 different rights which victims will have protected if the amendment were to pass. The bail amendment would change the law in which a prisoner would be held without bail if the evidence or presumption is great for five new crimes including an act of terrorism, grave torture, second degree murder, and a stipulation that if convicted of a crime that is held without release until at least 85% of the sentencing, bail may also be withheld.

Just like the U.S. Constitution, the Constitution of Tennessee is a living document which can be amended at any time – as long as the proper procedure is followed. Any amendment or amendments to the Constitution must pass by a simple majority first, then passed by two-thirds majority of both houses in two successive legislative sessions. The final step of an amendment is to be placed on the ballot for the next gubernatorial election, in the case of the three amendments mentioned, they will be voted on in the 2026 November general election. An amendment must receive a majority vote from the citizens of Tennessee to become a part of the Constitution.

Policy

Tennessee Farm Bureau State and Local Taxes (Partial)

In the future, when the state finds itself in need of new revenue, Farm Bureau believes a state property tax should not be an option. Therefore, we support a constitutional amendment preventing the state from collecting a statewide property tax. The burden of filling the gap in a budget deficit should not be put on farmers and property owners of the state.

Read more about
the three
Constitutional
Amendments:

