

# [Bond Case Briefs](#)

*Municipal Finance Law Since 1971*

---

## [California Supreme Court Removes Anti-Tax Measure From November 2024 Ballot: Kutak Rock](#)

On June 20, 2024, a unanimous California Supreme Court ordered the removal of the self-styled “Taxpayer Protection and Government Accountability Act,” an initiative measure backed by business and taxpayer rights groups, from California’s November 2024 ballot.

The Court took the rare step of striking the initiative before it appeared on the ballot on the grounds that it would have brought about a fundamental revision of California’s Constitution rather than merely amending tax-related provisions within the State’s existing Constitutional framework. The Court held that such fundamental changes could only be submitted to voters if approved by two-thirds majorities in both houses of the State Legislature or through a Constitutional convention.

The initiative would have required virtually any tax imposed by any State or local agency to be submitted to voters (with retroactive effect to January 1, 2022), and it would have narrowed the definition of “exempt charges” to fees which do not exceed the actual (as opposed to reasonable) costs to the local government of providing a service or product to taxpayers. Moreover, the initiative would have shifted the burden to the State and local governments to demonstrate by clear and convincing evidence—a very high legal standard—that an exempt charge met the actual costs standard.

[Continue reading.](#)

**Kutak Rock LLP**

by Cyrus Torabi

26 JUNE 2024

Copyright © 2026 Bond Case Briefs | [bondcasebriefs.com](http://bondcasebriefs.com)