Constitution and Elections

See full summary documents for additional detail

Lower Taxes for All NC.

SL 2026-4 (S1080)

S.L. 2026-4 (Senate Bill 1080) submits to the voters of North Carolina the question of whether to amend the State's Constitution to reduce the maximum allowable tax rate on incomes from 7% to 3.5%. The ballot question will be considered at the statewide general election on November 3, 2026, and the ballot question will read:

" Constitutional amendment to keep the State income tax rate from being raised higher than three and one-half percent (3.5%)."

This act became effective May 21, 2026. If approved by a majority of the voters, the amendment will limit the maximum allowable tax rate on both personal and corporate incomes to 3.5% for taxable years beginning on or after January 1, 2027.

Constitutional Amendment Property Tax Levy Limit.

SL 2026-5 (H1089)

S.L. 2026-5 (House Bill 1089) submits to the voters of North Carolina the question of whether to amend the State Constitution to require the General Assembly to enact limits on the amount by which the authorized property tax levy could be increased and allow for exceptions applicable to the limitations enacted.

The ballot question will be considered at the statewide general election to be held on November 3, 2026, and the ballot question will read:

"Constitutional amendment requiring limits on property tax increases by local governments."

This act became effective May 21, 2026. If approved by a majority of the voters in the November 3, 2026, election, the amendment to the North Carolina Constitution will become effective upon certification of the referendum results.

Split District Court District 5 Into 5A and 5B – 2026 Appropriations Act.

SL 2026-41 (S257), Sec. 16.2

Section 16.2 of S.L. 2026-41 (Senate Bill 257) splits District Court District 5 into District Court Districts 5A and 5B.

This section becomes effective January 1, 2027, and subsequent elections for judgeships in District Court Districts 5A and 5B must be held accordingly.

State Board of Elections Administrative Changes.

SL 2026-60 (H834)

S.L. 2026-60 (House Bill 834) does the following with respect to the counting of cast ballots and to curing deficiencies in those cast ballots:

- Provides that when an executed mail-in absentee ballot is delivered in person by the voter's near relative or verifiable legal guardian, that individual must complete an affidavit as to his or her eligibility to return the executed absentee ballot to an election official, and requires the State Board of Elections (State Board) to adopt a form affidavit for use by county boards of elections (county boards) for this purpose, effective January 1, 2027.
- Requires county boards to begin counting ballots cast prior to Election Day by early one-stop voting and traditional mail-in absentee voting at the time set by each county board. Each county board must adopt a resolution setting the time to begin counting between 9:00 A.M. and 5:00 P.M. on Election Day; the resolution must be adopted at least two weeks prior to Election Day.
- Makes it a Class I felony for any person to knowingly reveal the result of any count of ballots prior to the close of the polls on Election Day.
- Requires a county board to notify a voter of a curable deficiency in a cast ballot no later than the close of business on the next business day following the county board's review of the cast ballot. This notification must be sent by mail, and by telephone and email if available.
- Requires cure documentation for curable deficiencies in cast ballots to be returned to a county board no later than noon on the fifth business day after the election (Tuesday after Election Day) in order for the cast ballot to be counted.
- Provides that when a county board has determined within five business days after the election that there are grounds to believe an affidavit completed by a voter for lack of photo ID is false, the county board must determine whether to count the provisional ballot cast by the voter by the date of the county canvass.
- Extends the time for county boards to announce a tally of all traditional mail-in absentee ballots, other than military and overseas ballots and ballots subject to a challenge, and extends the time to count all provisional ballots cast to no later than the close of business on the fifth business day after the election (Tuesday after Election Day).

In addition, S.L. 2026-60 does the following with respect to conducting elections:

- Requires each county board to ensure all of the following at the end of the early one-stop voting period:
    - Early voting equipment must be rendered unable to receive additional votes.
    - The early one-stop vote count cannot be revealed prior to the close of the polls on Election Day.
    - Paper ballots and electronic records of votes cast must be stored securely and separately from each other.
- Provides that if a cast ballot is challenged based upon the death of the voter, and that challenge is sustained because the voter died between the time the ballot was cast and

11:59 P.M. on the day before the election, no portion of the challenged ballot can be counted.
- Provides that the venue for judicial review of any State Board decision would be either the Superior Court of Wake County or the Superior Court of the county in which the person seeking review resides.
- Provides that when a Class C drivers license is temporarily deemed valid for up to two years after the date of expiration for driving privileges, that drivers license must also be deemed valid and unexpired as photo ID when voting. This section of the act expires on December 31, 2027.

Except as otherwise provided, the act became effective on August 11, 2026.

Senatorial Advice and Consent – 2026 Budget Technical Corrections - II.

SL 2026-61 (H268), Sec. 7.10

Section 7.10 of S.L. 2026-61 (House Bill 268) does the following:

- Provides that any unconfirmed Governor's Cabinet appointment made in a legislative biennium expires upon the earlier of the end of that biennium or the General Assembly's adjournment sine die.
- Prohibits reappointment of an unconfirmed individual during the Governor's term of office and requires the unconfirmed individual to vacate the position.

This section became effective August 11, 2026, and applies beginning with appointments made during the 2025-2026 legislative biennium.

Clarify Jury Commission Appointments – 2026 Court Changes.

Ratified (H377), Sec. 14

Section 14 of House Bill 377 would have modified the county jury commission statutes to (i) clarify that if an appointing authority does not make an appointment to the jury commission by September 1, the incumbent on the jury commission would serve for an additional two-year term, (ii) require jury commissions to prepare the master list of prospective jurors no later November 15, and (iii) require the Commissioner of Motor vehicles to provide the list of licensed drivers to each county jury commission no later than September 1.

House Bill 377 was ratified by the General Assembly on August 6, 2026, but was vetoed by the Governor on August 17th, 2026, and is not current law. If the General Assembly overrides the veto, Section 14 of House Bill 377 would become effective when it becomes law.

Clarify Appeal Filing Language – 2026 Court Changes.

Ratified (H377), Sec. 19

Section 19 of House Bill 377 would allow for electronic filing, in addition to mail or hand delivery, of an appeal as of right to the Court of Appeals from a decision by a Statewide panel on a candidate challenge for elective office.

House Bill 377 was ratified by the General Assembly on August 6, 2026, and vetoed by the Governor. House Bill 377 is not current law. If the General Assembly overrides the veto, Section 19 of House Bill 377 would become effective on October 1, 2026.

Administrative Matters – Election Law Changes.

Ratified (H958), Part I

Part I of House Bill 958 would have made the following changes with respect to election administration matters:

- Clarify that a county board of elections (county board) can suspend or remove precinct officials at any time, including throughout the day of a primary or election, authorize a county board to prohibit a precinct official from serving in any subsequent election, specify training requirements for precinct officials, and require county boards to appoint at least four emergency election-day assistants. (Section 1.1)
- Authorize a nonpartisan candidate to designate one registered voter to serve as an observer at each voting place where the candidate would appear on the ballot for a municipal election, special district election, or local board of education election. (Section 1.2)
- Require the primary for any municipal nonpartisan primary and election and the first election for any municipal nonpartisan election and runoff to be held on the second Tuesday after Labor Day of the odd-numbered year, with the election or runoff, if needed, to be held in November of that odd-numbered year. (Section 1.3)
- Require a candidate filing in a party primary to be affiliated with that political party for at least 365 days as of the date of filing rather than 90 days, unless a waiver is granted by the State executive committee of that political party or the political party has been recognized by the State for less than two years. (Section 1.4)
- Clarify that counties, cities, and local boards of education must use only the most recent federal decennial census data when establishing or revising electoral district boundaries. (Section 1.5)

House Bill 958 was ratified on August 6, 2026, but was vetoed by the Governor on August 17, 2026, and is not current law. If the General Assembly overrides the veto, Part I of House Bill 958 would become effective on January 1, 2027.

Registration of Voters – Election Law Changes.

Ratified (H958), Part II

Part II of House Bill 958 would have made the following changes regarding maintaining a list of eligible voters in this State:

- Require the Department of Motor Vehicles to provide full social security numbers to the State Board of Elections on a routine basis of no later than the fifteenth day of each month. (Section 2.1)
- Require the State Board of Elections to forward any voter registration applications to the appropriate county board of elections in a timely manner, or within 5 business days of receipt if received by the State Board of Elections within 100 days before an election. (Section 2.2)
- Require the Executive Director of the State Board of Elections to use information received from a federal agency to identify registered voters who are deceased and provide those identified names to the county boards of election within one week of receipt. The county boards of elections would be required to remove the names of the deceased voters from their voter registration records within one week of receipt of the names, and the State Board of Elections must confirm that those names were removed. (Section 2.3)
- Provide that any voter registration received from other states pursuant to a data sharing agreement with that state is not a public record. (Section 2.3)
- Require the State Board of Elections to create a process for removing non-eligible citizens from the voter registration records if the registered voter appears on information received by the State Board of Elections from a federal database on or after January 1, 2026, and a challenge has not yet been entered against the registered voter. (Section 2.3)
- Prohibit any employee of the Department of Motor Vehicles or a public agency offering voter registration services from proceeding with a voter registration application unless the applicant affirmatively indicates that he or she is a citizen of the United States. (Section 2.4)
- Require that a county board of elections only process a voter registration application that affirmatively indicates that the applicant is a citizen of the United States. If a county board of elections receives a voter registration application with no answer indicated as to the question of whether the applicant is a citizen of the United States, the county board of elections would be required to send the applicant a form, to be completed under penalty of perjury, for the applicant to indicate whether he or she is a citizen of the United States. If the form is completed and returned by the applicant within 30 days of the mailing, the county board of elections would proceed with the voter registration application accordingly. (Section 2.4)

House Bill 958 was ratified on August 6, 2026, but was vetoed by the Governor on August 17, 2026, and is not current law. If the General Assembly overrides the veto, Part II of House Bill 958 would become effective on January 1, 2027, and apply to voter registration applications processed on or after that date.

Conduct of Elections – Election Law Changes.

Ratified (H958), Part III

Part III of House Bill 958 would make the following changes with respect to the conduct of elections:

- Reduce the number of early one-stop voting days for primaries, second primaries, and runoff elections, from 17 days to 10 days, and set the number of early one-stop voting days for congressional vacancies, special elections, and municipal elections (if early voting is authorized by the municipality) at 10 days. (Section 3.1)
- Allow ballots cast during early one-stop voting to be challenged no later than 5:00 P.M. on the third business day after the election (Friday). (Section 3.2)
- Require the State Auditor to randomly select counties to conduct post-election audits of election systems and controls after each general election, with all county boards of elections being audited at least once every six years; authorize election officials to be present during the audit; and require the State Auditor to produce annual reports of the audits conducted and make them accessible on the Office of the State Auditor's website in perpetuity. (Section 3.3)

House Bill 958 was ratified on August 6, 2026, but was vetoed by the Governor on August 17, 2026, and is not current law. If the General Assembly overrides the veto, Part III of House Bill 958 would become effective on January 1, 2027, and apply to elections held on or after that date.

Campaign Finance Revisions – Election Law Changes.

Ratified (H958), Part IV

Part IV of House Bill 958 would have made the following changes to campaign finance reporting requirements:

- Increase the reporting thresholds as follows:
    - For nonmedia expenditures and monetary contributions to be made with a verifiable form of payment: from $50 to $100. (Section 4.1)
    - For candidates for county office, municipal office, local school board office, soil and water conservation district board of supervisors, or sanitary district board with contributions, loans, and expenditures to be exempted from reporting requirements: from $1,000 to $5,000. (Section 4.2)
    - For when independent expenditures must be reported: from $100 to $1,000. (Section 4.3)
    - For when 48-hour reports are required: from $1,000 to $2,000. (Section 4.4)
- Provide that the exemption for campaign sales would include political party committees. For this purpose a political party committee would be defined as a political party executive committee or any group established by a political party including men, women, college, teen, senior, young, African American, and Hispanic clubs or organizations. The purchase price of goods or services sold by a political party executive committee or an

affiliated party committee is not considered a campaign contribution, in that these are not subject to the account-keeping or reporting requirements required for campaign contributions and are not subject to the limit on campaign contributions. (Section 4.5)

House Bill 958 was ratified on August 6, 2026, but was vetoed by the Governor on August 17, 2026, and is not current law. If the General Assembly overrides the veto, Part IV of House Bill 958 would become effective on January 1, 2027, and apply to the purchase price of goods or services sold by a political party committee or an affiliated party committee on or after that date.