

2019-20 #B

*Be it Enacted by the People of the State of Colorado:*

**SECTION 1.** In the constitution of the state of Colorado, article X, **add** section 22 as follows:

**Section 22. VOTER APPROVAL OF CERTAIN TAX INCREASES.**

**(1) VOTER APPROVAL REQUIRED.** VOTER APPROVAL IS REQUIRED FOR ANY NEW STATE TAX OR STATE TAX RATE INCREASE THAT APPLIES TO TAXPAYERS WHOSE INCOME IS IN THE LOWEST NINETY PERCENT OF INCOME.

**(2) DETERMINATION OF NEED FOR VOTER APPROVAL.** IN DETERMINING WHETHER A NEW STATE TAX OR STATE TAX RATE INCREASE REQUIRES VOTER APPROVAL, THE STATE SHALL USE INCOME DATA FROM THE COLORADO DEPARTMENT OF REVENUE.