

STATE OF COLORADO

Colorado General Assembly

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MEMORANDUM

TO: Martha Olson and Donald Anderson
FROM: Legislative Council Staff and Office of Legislative Legal Services
DATE: February 19, 2019
SUBJECT: Proposed initiative measure 2019-2020 #24, concerning funding for public schools

Section 1-40-105 (1), Colorado Revised Statutes, requires the directors of the Colorado Legislative Council and the Office of Legislative Legal Services to "review and comment" on initiative petitions for proposed laws and amendments to the Colorado constitution. We hereby submit our comments to you regarding the appended proposed initiative.

The purpose of this statutory requirement of the directors of Legislative Council and the Office of Legislative Legal Services is to provide comments intended to aid proponents in determining the language of their proposal and to avail the public of knowledge of the contents of the proposal. Our first objective is to be sure we understand your intent and your objective in proposing the amendment. We hope that the statements and questions contained in this memorandum will provide a basis for discussion and understanding of the proposal.

This initiative was submitted with a series of initiatives including proposed initiatives 2019-2020 #24 to #29. The comments and questions raised in this memorandum will not include comments and questions that were addressed in the memoranda for proposed initiatives 2019-2020 #25 to #29, except as necessary to fully understand the issues raised by the proposed initiative. Comments and questions addressed in those other memoranda may also be relevant, and those questions and comments are hereby incorporated by reference in this memorandum.

Purposes

1. The major purposes of the proposed amendments to the Colorado constitution appear to be:
 - a. To create a more sustainable, fair, and adequate system for financing public schools to meet the needs of every student and prepare every student for success in career, college, and life;
 - b. To create the quality public education fund (fund) in the state treasury to receive all revenues collected through an income tax increment for public school funding and to allow the general assembly to annually appropriate money from the fund for purposes specified in law;
 - c. To create an exception to the single-rate state income tax for revenue that is dedicated to the funding of public schools;
 - d. To require the revenue from the income tax increase to be deposited in a dedicated public education fund; and
 - e. For purposes of school district property taxes only and without impacting the residential assessment rate that applies for other local government property taxes, to establish the 2019 residential assessment rate as permanent and reduce the current nonresidential assessment rate from 29% to 24%.
2. The major purposes of the proposed amendments to the Colorado Revised Statutes appear to be:
 - a. To express the goals of the initiative and the intention of the people that a more sustainable, fair, and adequate system for financing public schools is necessary to achieve the goals of the proposed initiative;
 - b. To establish the fund to support pre-primary through secondary education and to require annual appropriations from the fund;
 - c. To express the intention of the people that the general assembly enact a new public school finance law that substantially meets the requirements set forth in the proposed initiative;
 - d. To require appropriations from the fund for specific purposes until the enactment of a new school finance law that complies with the provisions of the proposed initiative;

- e. To require money appropriated from the fund to supplement, not replace, the level of general fund appropriations existing on the effective date of the initiative, plus annual inflation adjustments;
- f. To require each school district receiving money from the fund to make publicly available certain financial and student performance information;
- g. To require the review and study of a successor public school finance act within specific time frames;
- h. To increase income tax rates incrementally for individuals, trusts, and estates using four tax brackets starting at .37% for income above \$150,000 and increasing to 3.12% for income above \$400,000;
- i. To increase the corporate income tax rate by 1.37%; and
- j. To allow the revenue collected to be retained and spent as voter-approved revenue changes.

Substantive Comments and Questions

The substance of the proposed initiative raises the following comments and questions:

1. Article V, section 1 (5.5) of the Colorado constitution requires all proposed initiatives to have a single subject. What is the single subject of the proposed initiative?
2. What will be the effective date of the proposed initiative?
3. Pursuant to article V, section 1 (4)(b) of the Colorado constitution, an initiated constitutional amendment must have the approval of at least fifty-five percent of votes cast. However, pursuant to article V, section 1 (4)(a) of the Colorado constitution, initiated measures that do not amend the constitution require approval of a majority of votes cast. The proposed initiative contains both amendments to the Colorado constitution and the Colorado Revised Statutes.
 - a. In light of the conflict between the provisions about the number of votes needed to pass, can an amendment to the Colorado constitution and the Colorado Revised Statutes be included in the same initiated measure?
 - b. Will the entire measure become effective based on exceeding a single threshold of votes?

- c. What percentage of votes cast is necessary for the enactment of the proposed initiative?
 - d. What is the outcome if the proposed initiative receives the approval of fifty-two percent of the votes cast?
- 4. Is this initiative a state matter arising under article X, section 20 of the Colorado constitution as defined in section 1-41-102, C.R.S., which you intend to be referred to voters at the November 2019 election?
- 5. The following questions relate to the proposed article IX, section 17 (4.5)(a) and proposed section 22-55-109 (1)(e):
 - a. What is the definition of "public schools"?
 - b. What does the term "fair" mean?
 - i. In what way is the "Public School Finance Act of 1994", article 54 of title 22, C.R.S., not fair?
 - ii. How is the money in the quality public education fund going to be used to make school funding more fair? More fair to the taxpayer, school district, or student?
 - c. What does the term "adequate" mean?
 - i. Does it relate to the adequacy of school funding to meet stated goals or the quality of education provided, or both?
 - ii. Is adequacy defined by performance on assessments that measure knowledge of Colorado academic standards or some other measure of student performance?
 - iii. Who determines the adequacy of the system for financing public schools?
- 6. The following questions relate to the proposed article IX, section 17 (4.5)(b):
 - a. "Income tax increment" is not defined in the measure.
 - i. What does it mean? (The phrase is used in several places in the proposed initiative, without being defined.)
 - ii. Does the phrase only include the income tax increment identified that is deposited in the quality public education fund under pro-

posed section 39-22-623 (1)(b)(I)? If so, why have a generic reference to the taxes instead of cross-referencing the specific statutory provisions included in the measure?

- iii. Is it possible another type of income tax increment could be approved by voters at the 2019 election and the state treasurer would be required to deposit the revenue from that tax increment in the fund?
 - b. Does the requirement that the fund "shall receive all revenues," which is unusual phrasing, mean that the state treasurer shall deposit the revenues received from an income tax increment in the fund?
 - c. It appears that the general assembly could require that additional money be transferred from the general fund or any other fund into the quality public education fund. Is that your intention?
7. Proposed article IX, section 17 (4.5)(c) and proposed section 22-55-109 refer to "school districts." Do you mean to refer to all public schools that receive public money, as relevant, including but not limited to institute charter schools and schools of boards of cooperative services?
8. The following questions relate to proposed article IX, section 17 (4.5)(c):
- a. What does it mean that moneys from the quality public education fund shall be appropriated and may be expended "as shall be specified by law"? Does this mean that the general assembly can amend the specific statutory purposes contained in proposed section 22-55-109? Could the general assembly repeal proposed section 22-55-109?
 - b. What does "pre-primary" mean? Does it include preschool-aged children three-years old or older, or does it include children from birth to three-years of age?
 - c. What does it mean to provide educational programs, resources, and opportunities on an "equitable basis" for the benefits of students throughout the state? For example, would that phrase prohibit the general assembly from appropriating money only to rural areas?
 - d. Is there a minimum amount that the general assembly shall appropriate each fiscal year? Could it appropriate nothing for a given fiscal year?
 - e. A school district "may" expend money annually appropriated for purposes specified in law. Does a school district have to spend the money on

the specified purposes? What is the meaning of the term "may" in this provision?

9. How will the level of general fund appropriations proposed in article IX, section 17 (4.5)(d) be determined? Is it money spent on the particular day? Is it the amount of general fund appropriations for public schools or otherwise for the fiscal year 2018-19, as of the effective date of the measure? Does it include funding for categorical programs enumerated in statute?
10. Proposed section 22-55-109 (5) includes an adjustment for inflation. Should that adjustment be included in the proposed article IX, section 17 (4.5)(d)?
11. Is it your intention that the proposed measure will establish a baseline of funding from the general fund for public education funding? If not, how will one be able to determine whether money appropriated from the quality public education fund supplements the general fund appropriation?
12. For purposes of proposed article IX, section 17 (4.5)(d), "public education funding" is not defined. Is it limited to just funding for pre-primary, primary, and secondary public school education required by proposed article IX, section 17 (4.5)(c)? If so, is that clear?
13. The following questions and comments relate to proposed article X, section 3 (1)(b)(II):
 - a. Currently, proposed section 3 (1)(b) establishes the assessed values or how the assessed values are determined for real property that applies for purposes of the property taxes levied by all local governments. With the exception of producing mines and lands or leaseholds producing oil or gas ("mineral lands"), is it your intention to create a parallel property tax system where all property in Colorado will have two assessed values: One that applies for school districts, as determined under proposed section 3 (1)(b)(II), and the other that applies to all other local governments, as determined under proposed section 3 (1)(b)(I)?
 - b. What specific provisions of proposed section 3 (1)(b)(II) are "notwithstanding the requirements of subsection (1)(b)(I) of this section"?
 - c. Is it your intention that mineral lands are assessed the same for the property tax levied by school districts and by all other local governments?

- d. Does "all school district property tax levies" include school district levies that existed as of the proposed measure and those approved by voters after the proposed measure? Does the term include any type of property tax levy regardless of the purpose? Do the new assessment rates apply to mill-levy overrides or are they limited to base mills?
- e. What is the purpose of fixing the residential assessment rate at the rate enacted by the general assembly in 2019? Does this result in a future increase on residential property?
- f. Legislative sessions are described as regular sessions or extraordinary sessions and numbered accordingly. They are not typically called "general sessions." Does the "2019 general session" mean the "first regular session of the seventy-second general assembly of the state of Colorado"?
- g. What happens if the general assembly sets a rate that is subsequently invalidated for failing to comply with the Gallagher Amendment? Would the invalid residential rate, which was the one set during the "2019 general session," still apply for purpose of the school district property tax levies?
- h. An interim study committee approved a bill that, contingent on the repeal of the Gallagher Amendment, created different residential assessment rates for different regions of the state. If enacted, how would this impact the calculation of the residential assessment rate for school district property tax levies?
- i. Section 39-1-104.2 (3)(p), C.R.S., establishes that the residential assessment rate is equal to 7.2% until changed by the general assembly. If the general assembly does not enact legislation to establish a new residential assessment rate, the residential assessment rate will remain at 7.2%. If that happens, it is unclear what the residential assessment rate for school district property tax levies would be.

14. The following questions and comments specifically relate to the second sentence of proposed article X, section 3 (1)(b)(II):

- a. This sentence is not prefaced with "notwithstanding the requirements of subsection (1)(b)(I) of this section." Does that mean that you do not intend for this sentence to conflict with subsection (1)(b)(I)?

- b. Is it your intention that proposed section 3 (1)(b)(II) will not impact the residential assessment rate that is determined under the Gallagher Amendment in subsection (1)(b)(I)?
- c. "Assessment rates" is not used in article X, section 3 of the Colorado constitution. Is it the percentage of actual value that is used to determine the assessed value? Is it the same as "the ratio of valuation for assessment"?
- d. The first sentence of proposed section 3 (1)(b)(II) refers to "for all school district property tax levies," while the second refers to "school district property taxes." Are those the same?
- e. Though "district" is defined in TABOR, it is not defined in article X, section 3 of the Colorado constitution, and it is not a property tax term. What does it mean here? You might consider a different term.
- f. Do you intend for the "assessment rates" to include both the residential assessment rate and the assessment rate for all other property that are established in proposed article X, section 3 (1)(b)(II)?
- g. If the assessment rates for school district property taxes are deemed to be the same as the assessment rates for all other local governments, is the intended result that the change in proposed article X, section 3 (1)(b)(II) will have no impact on the Gallagher calculation for other local governments?
- h. Under article X, section 3 (1)(b) of the Colorado constitution, after determining the initial percentage of aggregate statewide valuation for assessment that is attributable to residential real property, "the general assembly shall again determine the percentage of the aggregate statewide valuation for assessment which is attributable to each class of taxable property" after adding other specified amounts. Then, when there is a change in value, "the general assembly shall adjust the ratio of valuation for assessment for residential real property which is set forth in this paragraph (b) as is necessary to insure that the percentage of the aggregate statewide valuation for assessment which is attributable to residential real property shall remain the same as it was in the year immediately preceding the year in which such change occurs." The first clause of the second sentence that identifies the purpose seems to blend these two provisions. Is it clear that the assessment rates for all other property are the

only ones used for purposes of any part of the calculation required by the Gallagher Amendment?

- i. Article X, section 3.5 of the Colorado constitution may have had an impact on the calculation required by the Gallagher Amendment, but an amendment was added to article X, section 3 (1)(b) of the Colorado constitution. It reads:

In determining the adjustment to be made in the ratio of valuation for assessment for residential real property, the aggregate statewide valuation for assessment that is attributable to residential real property shall be calculated as if the full actual value of all owner-occupied primary residences that are partially exempt from taxation pursuant to section 3.5 of this article was subject to taxation.

Insofar as the proposed measure appears to be attempting to accomplish the same goal—making a change to how property taxes are imposed but not having it impact the Gallagher calculation—you might consider using this provision, which has been applied successfully, as a model and adapting it to fit your language.

15. The following questions relate to the proposed exception to the requirement that all income be taxed at a single rate under article X, section 20 (8) of the Colorado constitution:

- a. Is the following a correct restatement of the exception: The state may create additional income tax brackets with higher tax rates approved by voters, so long as the additional revenue collected from the higher tax rate is dedicated to the funding of public schools?
- b. If the general assembly wants to enact a future tax increase to raise revenue generally, would it simply increase the base rate of 4.63%?
- c. Does the phrase "multiple rates may apply to taxable net income" mean that income may be taxed at more than one rate?
- d. Based on sections 5 and 6 of the proposed initiative, it appears that there is no requirement that corporations and individuals be treated in the same manner. Is that correct?
- e. The multiple rates apply to "individuals, trusts, estates, **and** corporations." (emphasis added). Does this limit the general assembly from enacting an income tax increment only for corporations?

- f. Does the phrase "in excess of the tax rate in effect on the day of an election" add anything to the provision? Could voters approve a specific rate increase that was not in excess of the tax rate in effect on the day of an election?
 - g. Under proposed article X, section 8 (a), could the general assembly establish additional rates so long as they used are for the specified purpose?
 - h. Could money from an income tax increment approved after 2019 be deposited in another fund, such as the public school fund or the state education fund, which is dedicated to funding pre-primary through secondary schools?
16. The statute implementing the quality public education fund is created as a new section in article 55 of title 22, C.R.S., which implements article IX, section 17 of the Colorado constitution. If conflicts arise in interpreting the language or effect of proposed section 22-55-109 and the language or effect of other sections within article 55 of title 22, C.R.S., how should those conflicts be resolved?
17. Section 22-55-101, C.R.S., contains a legislative declaration that references article IX, section 17 of the Colorado constitution as a whole. Do the statements contained in section 22-55-101, C.R.S., apply to the proposed article IX, section 17 (4.5) created in the proposed initiative and proposed section 22-55-109?
18. In addition, section 22-55-102, C.R.S., creates definitions for purposes of the entire article 55 of title 22, C.R.S. That section defines "categorical programs," "inflation," "preschool programs," and "statewide base per pupil funding," as well as other terms that may be used in proposed section 22-55-109. Do you intend for section 22-55-102, C.R.S., to define terms used in proposed section 22-55-109?
19. So long as it complies with the restrictions in proposed article IX, section 17 (4.5), doesn't the general assembly have the authority to amend the uses specified in proposed section 22-55-109 (3)(b)? As such, is the limitation that the money be appropriated as specified "until such time as a comprehensive new public school finance law . . . has been enacted" true or is it simply a statement of intent?
20. Will the proposed tax increases generate enough money for all of the proposed purposes specified in proposed section 22-55-109 (3)(b) for fiscal year 2020-21? For future years?

21. What happens if there is not enough money for all of these purposes? Would the general assembly have to provide funding for those purposes from the general fund or other cash funds?
22. The proposed section 22-55-109 (2) refers to the 2018 general election. Should it refer to the election in 2019?
23. The following questions relate to proposed section 22-55-109 (1)(d):
 - a. What is the definition of "quality early childhood education"? Is this the same as "preschool programs" as defined in section 22-55-102 (10), C.R.S.? Does it have the same meaning as "pre-primary" education in proposed article IX, section 17 (4.5)(c)?
 - b. Does proposed subsection (1)(d) require every child, individually, to have access to appropriate educational technology, textbooks, and other school supplies, or is this meant to refer to a public school with those resources?
24. The following questions relate to proposed section 22-55-109 (3)(b):
 - a. In proposed subsection (3)(b)(II), what does it mean to "fully fund reductions"? Does that mean reductions to total program funding pursuant to section 22-54-104 (5)(g)(I), C.R.S.?
 - b. The 2018-19 budget year is the last year that there is a budget stabilization factor established in law. Does the proposed initiative require money from the fund to be appropriated and spent for total program funding, as calculated pursuant to section 22-54-104 (2), C.R.S., so that the budget stabilization factor pursuant to section 22-54-104 (5)(g), C.R.S., will not be used in the future?
 - c. In proposed subsection (3)(b)(IV), what does "pre-school early education programs" mean? Does it have the same meaning as "early childhood education" in proposed section 22-55-109 (1)(d) and "pre-primary" educational programs in proposed article IX, section 17 (4.5)(c)?
 - d. In proposed subsection (3)(b)(V), what does it mean to "increase annual state funding for pupils eligible for free lunch as necessary to include pupils eligible for reduced lunch"?
 - e. In proposed subsection (3)(b)(VI), would funding at the level of "one full-time equivalent" for full-day kindergarten programs prohibit public schools from charging tuition for those programs?

25. With respect to the intention of the people in proposed section 22-55-109 (3)(c) that the general assembly enact a new public school finance law:

- a. What does it mean to provide a base per pupil funding level "moving toward" the national average? If the base per pupil funding increased by the requirement in article IX, section 17 (1) of the Colorado constitution, would that be enough to satisfy this requirement?
- b. Is funding allocated in a "fair and equitable manner among the local school districts" so long as the new public school finance law recognizes differences related to size, geography, population demographics, and local economic and cost factors?
 - i. Could the general assembly decide not to differentiate among school districts based on size or another of the factors?
 - ii. Could the new school finance law include other factors that create fair and equitable funding among school districts?
 - iii. Could the general assembly provide different levels of funding to a school district based on a school district's ability to increase its local share of total program funding?
- c. Does the general assembly determine if funding specified in proposed section (3)(c) is "adequate" or whether something is "adequately" funded?
- d. If the new school finance law does not include the temporary provisions and funding included in proposed section 22-55-109 (3)(b), will the formula still "substantially meet" the criteria set forth in proposed section 22-55-109 (3)(c)?
- e. What does "more adequate funding" or "more adequately fund" mean in proposed section 22-55-109 (3)(b)?
- f. Who will decide if or when a new public school finance law that "substantially meets" the criteria set forth in proposed section 22-55-109 (3) has been enacted and has taken effect? What if the general assembly never reaches agreement on a new public school finance law?

26. Proposed section 22-55-109 (4) requires the moneys from the quality public education fund to be appropriated and expended "to support public schools." This is broader than the purposes specified in proposed article IX, section 17 (4.5). Is

- the statute meant to expand the allowable purposes specified proposed article IX, section 17 (4.5)?
27. Proposed section 22-55-109 (4) requires money to be appropriated and expended for public schools; except that money from the fund may be spent as required by an individualized education program under federal law for students with disabilities.
- a. Does this language mean that there is a circumstance in which money from the fund could be appropriated and spent for nonpublic schools?
 - b. Would this language prohibit the state or a school district from creating a voucher or scholarship program or educational savings account that could be used for tuition or other expenses or other contracted educational services from private schools, unless the program is designed to serve a child with an individualized education program pursuant to federal law?
28. Proposed section 22-55-109 (5) requires that money from the fund be used to supplement, not supplant the level of general fund appropriations existing on the effective date of the proposed subsection (5), plus annual adjustments for inflation not to exceed 5%. Does this imply that the change in education appropriations from the fund (expressed in a percentage) can be no more than 5% less the rate of inflation? What happens if the rate of inflation exceeds 5%?
29. The reporting requirement contained in proposed section 22-55-109 (6)(a) requires each school district to make certain information publicly available "upon receiving moneys" from the fund.
- a. Does this mean within the state fiscal year in which money is first received? Is the information required beyond the initial year in which the money is received?
 - b. Does this reporting requirement apply to all public schools receiving money from the quality public education fund, or just to school districts?
 - c. Would the reporting requirement apply to a private school if the school received money from the fund pursuant to proposed subsection (4) for a student on an individualized education program pursuant to federal law?
30. With respect to proposed section 22-55-109 (6)(b), what does "promoting continuous improvement in student achievement" mean for purposes of the study commissioned by the Colorado department of education? Is this determined by

student achievement on Colorado's annual statewide achievement test or by something else?

31. Pursuant to proposed section 22-55-109 (6)(c), the general assembly is required to periodically revise the school finance formula until the formula "enables all school districts to meet Colorado academic standards and performance frameworks." What does it mean to "meet" Colorado academic standards and performance frameworks? What if this cannot be achieved for every school district or cannot be achieved within the resources available to the general assembly?
32. The following questions apply to the proposed section 39-22-104 (1.7):
 - a. The existing income taxes in sections 39-22-104 (1.7) and 39-22-301 (1)(d)(I)(I), C.R.S., "is imposed", while the income tax increment "shall be imposed." Is there a difference?
 - b. The existing tax in section 39-22-104 (1.7), C.R.S., is "subject to subsection (2)." Section 39-22-104 (2), C.R.S., states that prior to the application of the rate, "the federal taxable income shall be modified as provided in subsections (3) and (4) of this section." The absence of the same phrase in the new language raises the question of whether the modifications should be made to the additional rates. If they do not, then not only will there be additional rates, but there would also be a different tax base. Do you intend to create a different base?
 - c. Do the same rates apply to individuals who file single or joint returns?
 - d. For married individuals who file separate returns, would the income thresholds apply to each individual return?
33. It is implied, but not stated, that the Colorado net income described in the proposed language of section 39-22-301 (1)(d)(I)(I) is that of a domestic C corporation and foreign C corporation doing business in Colorado. Is that your intention?
34. Businesses organized as partnerships are currently permitted to file Colorado income tax returns using the partnership filing status, under which tax liability is apportioned to the business partners, which may be individuals and/or corporations. Under the measure, this filing status will require significant administrative changes, and may need to be eliminated entirely, because individual partners in a business will be subject to the graduated income tax while corporate partners will not.

35. Could the general assembly reduce the income tax increment tax rates? Could it repeal these additional taxes altogether?
36. Section 39-22-627, C.R.S., creates a TABOR refund mechanism that is a temporary income tax rate reduction from 4.63% to 4.5%. If that refund mechanism applies in a given fiscal year, would it have any impact on the additional tax rates authorized under the proposed initiative?
37. Will the department of revenue be able to determine the tax revenue from the income tax increment?
38. How are income tax credits accounted for when determining the revenue from the income tax increment? Does a credit apply to any portion of the additional tax rate? If the proposed sections are silent, would it be reasonable to apportion the credit between the new tax and the existing tax?
39. In proposed section 39-22-623 (1)(b), money is "credited to and deposited in the Quality public education fund," but it is only "credited to the general fund." Why the difference in the phrasing?
40. The last sentence in proposed section 39-22-623 (1)(b)(I) states that the money credited to the fund "shall not require subsequent voter approval." Subsequent voter approval for what? What does this mean?
41. Under section 1-40-105.5, C.R.S., the director of research of the legislative council is required to prepare an initial fiscal impact statement, which includes an abstract that appears on petition sections, for each initiative that is submitted to the Title Board. In preparing the statement, the director is required to consider any fiscal impact estimate prepared by the proponents.
 - a. Will you submit the initiative to the Title Board? If so, when do you intend to do so?
 - b. Are you submitting a fiscal impact estimate today? If not, do you plan to submit an estimate in the future, and if so, when do you intend to do so?
 - c. To ensure that there is time for consideration, you are strongly encouraged to submit your estimate, if any, at least 12 days before the measure is scheduled for a Title Board hearing. The estimate should be submitted to the legislative council staff at BallotImpactEstimates.ga@state.co.us.

Technical Comments

The following comments address technical issues raised by the form of the proposed initiative. These comments will be read aloud at the public meeting only if the proponents so request. You will have the opportunity to ask questions about these comments at the review and comment meeting. Please consider revising the proposed initiative as suggested below.

1. When referencing a statutory section in statute, please note that our office no longer uses "C.R.S." following the section number. Also, please include a space between the section number and the subsection. For example, in section 22-55-109 (3)(b)(II) of the initiative, the statutory reference should be to section "22-54-104 [space] (5)(g)(I)."
2. It is standard drafting practice to use the singular "money" instead of "moneys".
3. Coloradoans should be spelled Coloradans.
4. Please spell out numbers. For example, in the initiative, "21st century" should be "twenty-first century."
5. It is standard drafting practice to separate coordinate adjectives with a comma.
6. It is standard drafting practice to refer to a fiscal year as "2019-20," not "2019-2020."
7. "Preschool" should not be hyphenated.
8. It is standard drafting practice to use the word "sec." in references to the United States Code. For example, the reference in section 22-55-109 (4) of the initiative should be "20 U.S.C. SEC. 1400 ET SEQ.,".
9. When referring to a statutory subsection within the subsection, please use the subsection number. For example, in the initiative, the reference in section 39-22-104 (1.7) should be "IN ADDITION TO THE TAX RATE AUTHORIZED IN THIS SUBSECTION (1.7)..."
10. Please capitalize the first letter of the first word of each entry of an enumeration paragraphed after a colon.
11. When referencing a statutory cite, please note that our office no longer uses the paragraph, sub-paragraph, and sub-subparagraph designations, only subsection. For example, rather than writing "paragraph (c) of this section" you would

write "subsection (1)(c) of this section" or, if within the subsection being referenced, "this subsection (1)(c)."