

To: Ms. Natalie Castle, Director lcs.ga@coleg.gov  
From: Ms. Marla F Benavides and Debra Carroll

CC: Julia Jackson | MPA [julia.jackson@coleg.gov](mailto:julia.jackson@coleg.gov), Cathy Eslinger, [cathy.eslinger@coleg.gov](mailto:cathy.eslinger@coleg.gov)

Date: February 3, 2023

Re: **Proposed initiative measure concerning the Fundamental Rights of Parents.**

---

### **The Parent Right in Education**

Concerning the fundamental right of parents to direct the upbringing, education, and care of their minor children.

**Citizens' initiative: 2023**

**SUBJECT: PARENT'S RIGHT AMENDMENT.**

### **SUMMARY**

For Education years commencing on and after November 2024, the ballot initiative amends the how education refunds and credits are created. The amendment prohibits the government from appropriating taxpayer funds when parents or taxpayer opt out of public education, and provides a way to receive a refund or credit without limitation or restrictions.

### 1) **Article IX. Education. Section 17. Education Tax**

**Refund.** The People of Colorado find that taxpayers should be able to opt out of funding the government education system, public education is service provided to the public, being that not all persons or families require this service, the right of the people to opt out and receive a **PROPERTY TAX REFUND AND INCOME TAX REFUND SHALL BE ISSUED WITH NO LIMITATION OR RESTRICTIONS BY GOVERNMENT FOR THE FISCAL YEAR 2025-2026, THE**

**STATEWIDE BASE PER PUPIL FUNDING, FOR PUBLIC EDUCATION FROM PRESCHOOL THROUGH THE TWELFTH GRADE AND TOTAL STATE FUNDING FOR ALL CATEGORICAL PROGRAMS SHALL BE REFUNDED AT A RATE THAT IS EQUAL TO THE RATE OF INFLATION PLUS AN ADDITIONAL ONE PERCENTAGE POINT.**

- i. Definition. For the purpose of this section: (a) ‘Categorical program’ include, but not limited to, transportation program, social emotional learning programs, English language proficiency program, expelled and at-risk student programs, equity programs, special education programs, (including gifted and talented programs), suspended student programs, bilingual programs, vocational programs, comprehensive health education programs, and any other current or future accountable programs. (b) “inflation” has the same meaning as defined in article X, section 20, subsection (2), paragraph (f) of the Colorado constitution.
- ii. Implementation. In the state fiscal year 2024-2025 and each fiscal year thereafter, the general assembly may appropriate, and a taxpayer opt-out program must decrease monies from the federal government for the Colorado school districts shall be paid out to the taxpayers from the school fund created. Such refund may not be subject to statutory limitation, and no restrictions may be imposed, or any other spending limitations existing in law may limit a taxpayer’s right to opt out and receive a refund.
- iii. A PARENT TAX CREDIT and/or REFUND PROGRAM must be created. (a) There is hereby created in the department of the treasury the state education tax refund or credit fund. Starting on effective date of this measure, all state revenues collected from a tax one third of one percent on federal taxable income, of every individual, estate, trust and corporation, as defined in law, shall be credited or refunded to the Colorado resident without limitations on fiscal year spending. All interest earned on monies in the state education fund shall be refunded and shall be credited to opting out parent. Any monies remaining in the state education tax refund or credit fund of any fiscal year shall be refunded to the taxpayer the following tax year.
- iv. District School Fund Created. (a) There hereby created in the department of treasury the district education fund. Beginning on effective date of this measure, all school revenues collected from enrollment one third of one percent on the salary of the parents, as modified by law, of every individual or family household income, as defined by law, shall be deposited in that districts school fund.

Revenues generated by said school shall not be subject to limitations on fiscal year spending set forth in article x, section 20 of the Colorado constitution. (b) monies collected by the school for enrollment may be appropriated by the district school board annually. The fund may only be used to for education reform, programs to meet the state academic standards, for class size reduction, for expanding technology education, for improving student safety, for expanding the availability of preschool and kindergarten reporting, or for public school building capital construction.

- v. Maintenance of Effort. The district school board shall, at a minimum increase enrollment cost cover expense of educating children and maintaining the school.