

**Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. R26-0913.01 Jacob Bennington x2371

HR26-1008

HOUSE SPONSORSHIP

Gonzalez R. and Barron,

House Committees

State, Civic, Military, & Veterans Affairs

HOUSE RESOLUTION 26-1008

101 **CONCERNING SUPPORTING THE TAXPAYER'S BILL OF RIGHTS, AND, IN**
102 **CONNECTION THEREWITH, AFFIRMING TAXPAYER CONSENT AND**
103 **BALLOT TRANSPARENCY AND CONDEMNING PRACTICES THAT**
104 **CIRCUMVENT VOTER APPROVAL.**

1 WHEREAS, The Taxpayer's Bill of Rights (TABOR), adopted by
2 Colorado voters in 1992 as section 20 of article X of the Colorado
3 Constitution, was enacted to ensure that taxpayers are directly involved
4 in major fiscal decisions affecting the collection and expenditure of
5 public funds at the state and local level; and

6 WHEREAS, Prior to the adoption of the Taxpayer's Bill of Rights,
7 taxpayers were often excluded from decisions involving tax increases,
8 debt obligations, and the growth of government spending, prompting
9 Colorado voters to establish constitutional protections requiring taxpayer
10 consent and transparency in fiscal policy; and

11 WHEREAS, The Taxpayer's Bill of Rights affirms that the consent
12 of the governed is required before government may impose new taxes,
13 increase tax rates, extend expiring taxes, increase mill levies, incur debt,
14 or enact tax policy changes that directly cause a net increase in tax

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

1 revenue; and

2 WHEREAS, The Taxpayer's Bill of Rights requires ballot
3 transparency so voters receive clear information before approving fiscal
4 measures, including ballot titles that disclose the nature of tax increases
5 and election notices that provide estimates of fiscal impact, spending
6 levels, and other financial information so that voters may evaluate
7 proposed tax increases before casting their ballots; and

8 WHEREAS, The Taxpayer's Bill of Rights requires advance voter
9 information through the TABOR "NOTICE OF ELECTION TO
10 INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN
11 PETITION/ON A REFERRED MEASURE", commonly known as the
12 TABOR Notice, which provides voters with estimates of fiscal impact,
13 spending levels, and other financial information so that voters may
14 evaluate proposed tax increases, the incurrence of debt, or policy changes
15 resulting in net revenue increases before casting their ballots; and

16 WHEREAS, The general assembly finds that these requirements
17 are essential and must be strictly followed, and that recent and ongoing
18 practices that omit, minimize, or obscure required fiscal information in
19 ballot titles, notices, or related materials undermine the transparency and
20 informed consent required by the Taxpayer's Bill of Rights; and

21 WHEREAS, The transparency requirements contained in the
22 Taxpayer's Bill of Rights ensure that voters receive clear and complete
23 fiscal information so that consent to tax increases or revenue changes is
24 informed and deliberate rather than obscured or withheld; and

25 WHEREAS, Meaningful voter consent requires that ballot issues
26 accurately disclose the fiscal consequences of proposed measures so that
27 taxpayers are not misled regarding the scope, duration, or financial impact
28 of proposed revenue changes; and

29 WHEREAS, The Taxpayer's Bill of Rights establishes reasonable
30 and balanced limits on government growth while preserving voters' ability
31 to approve tax increases, tax policy changes that directly result in a net tax
32 revenue gain, and the retention and spending of revenue collected above
33 constitutional limits when they determine it is necessary; and

34 WHEREAS, Under the Taxpayer's Bill of Rights, the state of
35 Colorado may grow its fiscal year spending by inflation plus population

1 growth, local governments may grow by inflation plus local growth, and
2 school districts may grow by inflation plus student enrollment, except
3 where voters have approved measures allowing the state to retain and
4 spend revenue that would otherwise be refunded to taxpayers, including
5 measures such as Referendum C, which has allowed the state to retain
6 and spend approximately forty-four billion five hundred million dollars
7 that would otherwise have been refunded to taxpayers since its adoption,
8 based on legislative council staff analysis; and

9 WHEREAS, While the Taxpayer's Bill of Rights requires excess
10 revenue to be refunded to taxpayers, legislative council staff analysis
11 indicates that total TABOR refunds have amounted to approximately
12 fourteen billion dollars in state overcollection of taxes, substantially less
13 than the amount of revenue retained under Referendum C; and

14 WHEREAS, These balanced limits ensure that taxpayers retain
15 sufficient resources to support their families, their businesses, and the
16 broader Colorado economy while continuing to meet the many revenue
17 obligations imposed by the state and local government, including income
18 taxes, sales taxes, property taxes, vehicle registration fees, ownership
19 taxes, and other state-government-imposed revenue sources; and

20 WHEREAS, The Taxpayer's Bill of Rights protects local taxpayers
21 through limits on property tax revenue growth, including the
22 constitutional limitation on annual property tax revenue growth in section
23 20 (7)(c) of article X of the Colorado Constitution; and

24 WHEREAS, The Taxpayer's Bill of Rights recognizes that tax
25 increases may occur not only through explicit rate increases but also
26 through policy changes that result in a direct net increase in tax revenue
27 for any district, and therefore requires voter approval before such
28 revenue-increasing changes may take effect; and

29 WHEREAS, The Taxpayer's Bill of Rights protects taxpayers by
30 requiring the state to refund revenue collected above constitutional limits,
31 unless voters authorize the government to temporarily retain such
32 revenue, and allowing citizens to challenge illegal tax collections in court
33 and recover reasonable legal costs when such violations are proven; and

34 WHEREAS, Since its adoption, the Taxpayer's Bill of Rights has
35 returned approximately thirteen billion dollars to Colorado taxpayers,
36 providing meaningful financial relief to families and businesses and

1 strengthening the state's economy; and

2 WHEREAS, By requiring the state government to prioritize
3 spending within reasonable limits, the Taxpayer's Bill of Rights has
4 helped the state of Colorado maintain fiscal discipline during economic
5 downturns and periods of revenue uncertainty; and

6 WHEREAS, The Taxpayer's Bill of Rights protects both taxpayers
7 and local governments by restricting unfunded mandates imposed by the
8 state, ensuring that the state may not shift financial obligations to local
9 districts without appropriate funding or voter approval; and

10 WHEREAS, The Taxpayer's Bill of Rights preserves a fair and
11 uniform income tax system by maintaining a single income tax rate for all
12 taxpayers, ensuring that prosperity, productivity, and hard work are not
13 penalized by unequal tax treatment; and

14 WHEREAS, The proposal that ultimately became the Taxpayer's
15 Bill of Rights was presented to Colorado voters before its final adoption
16 in 1992, allowing voters to carefully evaluate its provisions and consider
17 how it would protect taxpayers and improve fiscal accountability; and

18 WHEREAS, The version of the Taxpayer's Bill of Rights approved
19 by voters in 1992 reflected revisions and improvements made in response
20 to feedback from Colorado voters during those earlier elections,
21 demonstrating that the measure evolved to reflect the will and priorities
22 of the electorate before its final passage; and

23 WHEREAS, Since its adoption, the Taxpayer's Bill of Rights has
24 continued to receive strong public support and remains a relevant and
25 necessary safeguard that protects taxpayers, strengthens fiscal
26 accountability, and ensures that the state government remains accountable
27 to the people it serves; and

28 WHEREAS, Members of the Colorado General Assembly swear
29 an oath to support the Constitution of the United States and the Colorado
30 Constitution, including the protections contained in the Taxpayer's Bill of
31 Rights; and

32 WHEREAS, The voters of Colorado elect members of the General
33 Assembly to respect the constitutional limits established by the people
34 and to safeguard the principle that taxpayers must consent before the state

1 government increases taxes or retains additional revenue; and

2 WHEREAS, Recent practices that attempt to circumvent,
3 reinterpret, or minimize the requirement for voter approval undermine the
4 intent of the Taxpayer's Bill of Rights and weaken public trust in the state
5 government; and

6 WHEREAS, Efforts to obscure fiscal impacts in ballot language
7 or to characterize revenue-increasing measures in ways that avoid clear
8 disclosure to voters are inconsistent with the transparency and consent
9 requirements established by the Colorado Constitution; now, therefore,

10 *Be It Resolved by the House of Representatives of the Seventy-fifth*
11 *General Assembly of the State of Colorado:*

12 (1) That the undersigned members of the Colorado General
13 Assembly affirm their support for the Taxpayer's Bill of Rights as a vital
14 constitutional protection ensuring taxpayer consent, fiscal transparency,
15 and responsible government spending;

16 (2) That this resolution reaffirms the oath of office taken by
17 members of the Colorado General Assembly to uphold and defend the
18 Colorado Constitution, including the protections established by the
19 Taxpayer's Bill of Rights;

20 (3) That the undersigned affirm their commitment to uphold both
21 the letter and the spirit of the Taxpayer's Bill of Rights and to respect the
22 decision of the Colorado voters who adopted these protections;

23 (4) That the undersigned condemn efforts to skirt, circumvent, or
24 weaken the requirement of voter consent for tax increases or revenue
25 changes and call upon all public officials to honor the constitutional
26 protections established by the people of Colorado;

27 (5) That ballot issues presented to the voters should clearly and
28 honestly disclose their fiscal effects so that taxpayers may exercise
29 informed consent in decisions affecting the collection and expenditure of
30 public funds; and

31 (6) That the principles embodied in the Taxpayer's Bill of Rights
32 -taxpayer consent, ballot transparency, fiscal accountability, protection
33 against unfunded mandates, and fair taxation-remain essential safeguards

1 for the people of Colorado and for the integrity of the state's
2 constitutional framework.