

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

SECTION 1. In Colorado Revised Statutes, **add** 39-22-102.5 as follows:

39-22-102.5. Maximum Tax Rate.

(1) Starting January 1, 2027, neither the individual income tax rate nor the corporate income tax rate may exceed 4.4% of federal taxable income.

SECTION 2. Effective date.

This measure is effective upon proclamation of the Governor and applicable to the tax year beginning January 1, 2027 and all future tax years thereafter.