

Proposition GG: Add Tax Information Table to Petitions and Ballots

Placed on the ballot by the legislature • Passes with a majority vote

1 **Proposition GG proposes amending the Colorado statutes to:**

- 2 • require that a tax information table appear on the petition and ballot for any citizen-
3 initiated measure that changes the individual income tax rate.

4 **What Your Vote Means**

YES

5 A “yes” vote on
6 Proposition GG requires

7 that a tax information table be included on
8 petitions and ballots for any citizen-initiated
9 measure that changes the individual
10 income tax rate. The table must list the
11 average change in taxes owed for
12 taxpayers in specified income categories.

NO

A “no” vote on Proposition GG
keeps petitions and ballots in
their current format.

Legislative Council Draft

1 **Summary and Analysis for Proposition GG**

2 For any citizen-initiated measure that changes the state income tax rate,
3 Proposition GG requires a tax information table to be included on the ballot and
4 on the petitions circulated to voters. The table must list the average change in
5 taxes owed for taxpayers in eight specific income categories.

6 **What is a citizen initiative and what is currently included in ballot language?**

7 The Colorado Constitution and state law create a process for citizens to initiate
8 and adopt laws by popular vote. To place a measure on the statewide ballot,
9 proponents must collect a certain number of valid signatures from registered
10 voters across the state on a petition. Under current law, petitions include the
11 ballot language and a summary of the fiscal impact of the measure.

12 A number of additional requirements exist for citizen-initiated measures that
13 affect government revenue. For example, the constitution requires that the ballot
14 language for measures that increase taxes begin with the language, "Shall taxes
15 be increased..." and include an estimate of the revenue generated if the measure
16 passes. State law requires that ballot language for measures that decrease state
17 revenue include language listing the three largest areas of government programs
18 impacted by the revenue reduction, and the estimated decrease in tax revenue.

19 **How does Proposition GG change the ballot language for citizen-initiated** 20 **measures?**

21 For any measure that increases or decreases the income tax rate,
22 Proposition GG requires that a tax information table be included in the measure's
23 ballot language. The ballot language, including the tax information table, must
24 also appear on the petitions that proponents use to collect signatures. If a
25 measure receives enough signatures and qualifies for the ballot, the tax
26 information table must appear on the printed ballot that appears before voters at
27 an election. The tax information table in the ballot language must show:

- 28 • eight specified taxpayer income categories, defined in Proposition GG;
- 29 • the current average income tax owed in each income category;
- 30 • the average income tax owed in each income category if the tax measure
31 were to pass; and
- 32 • the difference between average tax owed before and after the rate change.

33 An example of the proposed tax information table is shown as Table 1.

Legislative Council Draft

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Table 1
Tax Information Table Required under Proposition GG

Income Categories*	Current Average Income Tax Owed	Proposed Average Income Tax Owed	Proposed Change in Average Income Tax Owed If Passed + or -
\$25,000 or less			
\$25,001-\$50,000			
\$50,001-\$100,000			
\$100,001-\$200,000			
\$200,001-\$500,000			
\$500,001-\$1,000,000			
\$1,000,001-\$2,000,000			
\$2,000,001-\$5,000,000			

**Adjusted Gross Income reported to the federal Internal Revenue Service.*

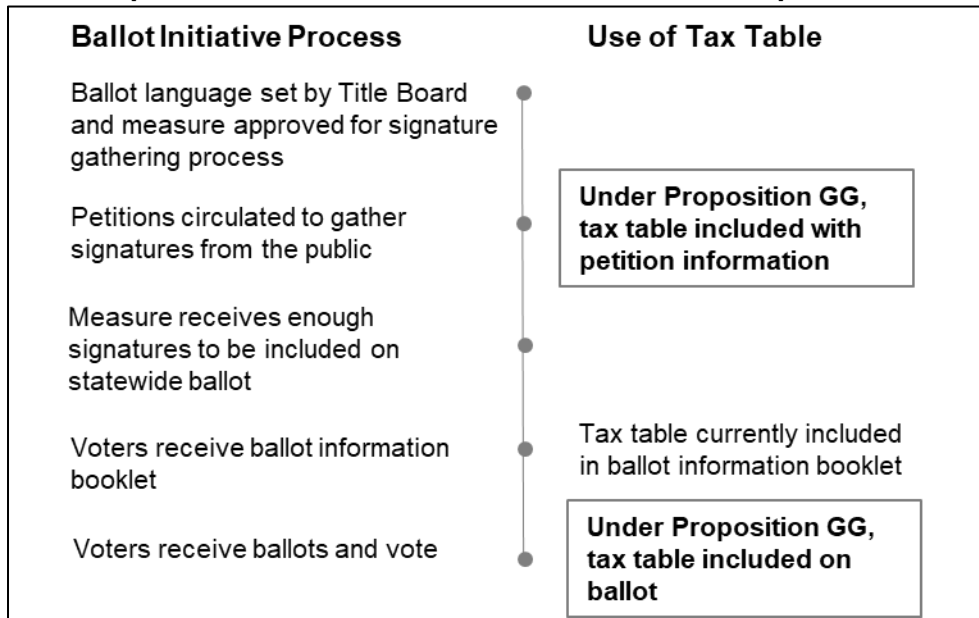
3 **What information is currently provided to voters about tax changes?**

4 Under current law, a tax information table identifying the average change in taxes
5 paid by taxpayers in different income categories must appear in this statewide
6 ballot information booklet for any measure that increases or decreases individual
7 income tax revenue, or state sales tax revenue. No table is currently included on
8 the ballot. The tax information table in the ballot information booklet, which
9 contains minor differences from the table called for in Proposition GG, is
10 prepared after the measure has qualified for the election.

11 You can see an example of this table in the analysis for Proposition 121, State
12 Income Tax Rate Reduction in this booklet. A comparison of when the tax
13 information table is required under current law compared with Proposition GG is
14 shown in Figure 1.

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Figure 1
Proposed Use of Tax Information Table Under Proposition GG



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In addition, state law requires that a brief fiscal summary be prepared for all citizen-initiated measures, which estimates tax revenue to the state, among other fiscal impacts. This fiscal summary must be included on the petitions used by proponents to collect signatures. Once proponents begin collecting signatures, a more detailed fiscal analysis is prepared for the measure and posted online. This fiscal analysis is updated as necessary and republished online before the election. An abstract of the most recent analysis for this measure is included in this ballot information booklet.

For information on those issue committees that support or oppose the measures on the ballot at the November 8, 2022, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:

<http://www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html>

11 **Argument For Proposition GG**

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- 1) Proposition GG allows voters to easily see the impact of income tax rate changes on individuals of different income categories when signing a petition and casting a vote. Voters are presented the information at the moment that they are making their decision about a measure and will not need to seek out additional information to understand how the measure will affect their own taxes and those of other taxpayers.

Legislative Council Draft

1 **Argument Against Proposition GG**

2 1) Proposition GG adds unnecessary complexity and costs to statewide
3 printed ballots, and duplicates information that is already provided to
4 voters in the ballot information booklet. The ballot will become even
5 longer, more expensive to produce, and more complicated than it is now,
6 especially in years when there are multiple tax measures.

7 **Fiscal Impact for Proposition GG**

8 **State spending.** The measure increases information technology costs in the
9 Secretary of State's Office to modify the statewide election information system to
10 accommodate the tax information table on ballots.

11 The measure may also increase workload for the Secretary of State's Office,
12 Department of Law, and the legislative department to incorporate the tax
13 information table into ballot titles.

14 **Local government spending.** The measure will increase costs for county clerks
15 to include a tax information table on the printed ballot. The format and size of a
16 tax table is expected to increase the length of ballots, and therefore the printing
17 and mailing cost for counties to provide ballots to voters.

Proposition ? : Add Tax Information Table to Petitions and Ballots

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1 **Proposition ? proposes amending the Colorado statutes to:**

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3 initiated measure that changes the individual income tax rate.

4 **What Your Vote Means**

YES

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6 Proposition ? requires that

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8 petitions and ballots for any citizen-initiated
9 measure that changes the individual
10 income tax rate. The table must list the
11 average change in taxes owed for
12 taxpayers in specified income categories.

NO

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their current format.

1 **Summary and Analysis for Proposition ?**

2 For any citizen-initiated measure that changes the state income tax rate,
3 Proposition ? requires a tax information table to be included on the ballot and on
4 the petitions circulated to voters. The table must list the average change in taxes
5 owed for taxpayers in eight specific income categories.

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**Based on Federal Adjusted Gross Income reported to the federal Internal Revenue Service.*

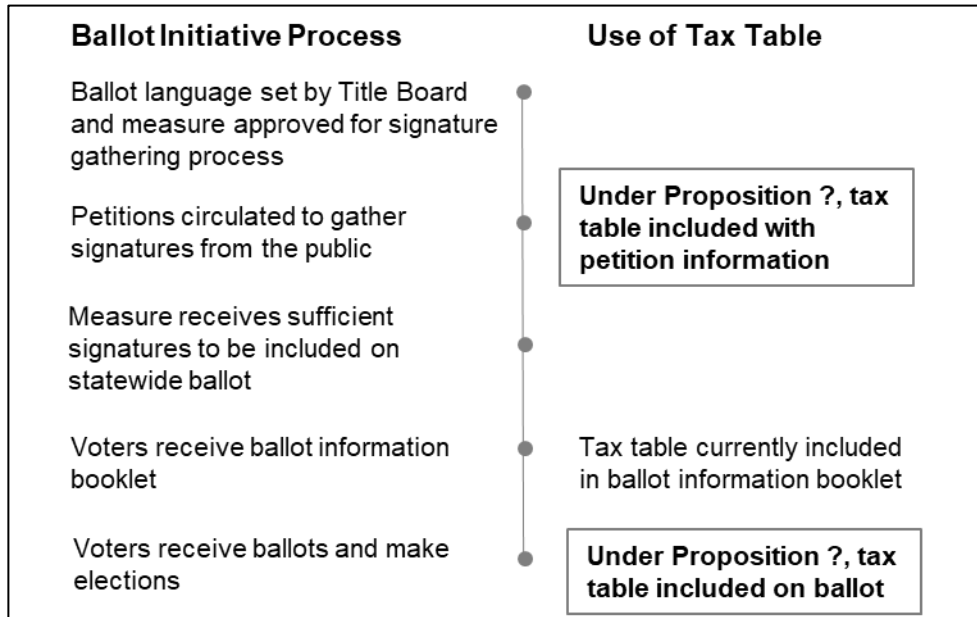
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Argument For Proposition ?

- 1) Proposition ? allows voters to easily see the impact of income tax rate changes on individuals of different income categories when signing a petition and casting a vote. Voters are presented the information at the moment that they are making their decision about a measure and will not need to seek out additional information to understand how the measure will affect the taxes owed by someone at or near their income level.

1 **Argument Against Proposition ?**

2 1) Proposition ? adds unnecessary complexity and costs to statewide
3 printed ballots, and is duplicative of information that is already provided to
4 voters in the ballot information booklet. The ballot will become even
5 longer, more expensive to produce, and more complicated than it is now,
6 especially in years when there are multiple tax measures.

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8 **State spending.** The bill increases information technology costs in the
9 Secretary of State’s Office to modify the statewide election information system to
10 accommodate the tax information table on ballots.

11 The bill may also increase workload for the Secretary of State’s Office,
12 Department of Law, and the legislative department to incorporate the tax
13 information table into ballot titles.

14 **Local government spending.** The measure will increase costs for county clerks
15 to include a tax information table on the printed ballot. The format and size of a
16 tax table likely increases the length of ballots, and therefore the printing and
17 mailing cost for counties to provide ballots to voters.

Last Draft Comments from Interested Parties

Proposition GG Add Tax Information Table to Petitions and Ballots

Martha Tierney, representing Coloradans for Ballot Transparency

Thank you for the opportunity to comment and for the changes that OLLS has made to the draft Blue Book analysis.

Coloradans for Ballot Transparency continues to believe that a “tax impact table” is more relevant and descriptive than “a table of tax information.” “Tax information” could mean just about anything related to taxes, whereas an “impact table” lets readers know that the purpose of the table is to lay out for them the impact of a proposed tax change on their personal situation.

This language occurs in the following locations:

- On Page 1, line 7, delete “a table of tax information” and replace with “a tax impact table.”
- On Page 2, lines 3, 22, 23, 25, 27, and 33, delete a “table of tax information” and replace “a tax impact table.”
- On page 3, Page 3, lines 2, 4, 8, 12, delete a “table of tax information” and replace with “a tax impact table.”
- On page 4, line 2, delete a “table of tax information” and replace with “a tax impact table”

On Page 4, under the “Arguments for Proposition ?” in line 17, the argument should let voters know that the tax impact table will provide information on how a proposed ballot measure will impact the voter and their household, and how it will impact other income earners. The existing language should be changed as follows: after “affect” delete the rest of the sentence and insert: “their own taxes and the taxes of other income earners.”

Proposition GG
Add Tax Information Table to Petitions and Ballots
Contact List

Interested Party	Organization Name	Email Address
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Arianna Morales	New Era Colorado Foundation	arianna@neweracolorado.org
Nellie Moran	Colorado State Senate	nellie.moran.senate@gmail.com

Proposition GG
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Contact List (Cont.)

Interested Party	Organization Name	Email Address
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Mayra Valdez	Siegel Long Public Affairs	mayra@slpublicaffairs.com
Cameron Vigil	Young Invincibles	Cameron.Vigil@younginvincibles.org
Mike Weissman		mike.weissman.house@state.co.us
Elliot Williams		elliott@siegelpa.com

Proposition GG
Add Tax Information Table to Petitions and Ballots

1 **Ballot Title:**

2 Shall there be a change to the Colorado Revised Statutes requiring that the ballot title and fiscal
3 summary for any ballot initiative that increases or decreases state income tax rates include a table
4 showing the average tax change for tax filers in different income categories?

5 **Text of Measure:**

6 *Be it enacted by the General Assembly of the State of Colorado:*

7 **SECTION 1.** In Colorado Revised Statutes, 1-5-407, **amend** (7) as follows:

8 **1-5-407. Form of ballots.** (7) No printing or distinguishing marks shall be on the ballot except as
9 specifically provided in this code, or in section 1-40-106 (3)(e) to (3)(g) AND (3)(j).

10 **SECTION 2.** In Colorado Revised Statutes, 1-40-105.5, **amend** (1.5)(a)(III); and **add** (1.5)(a)(V)
11 as follows:

12 **1-40-105.5. Initial fiscal impact statement - definition.** (1.5) (a) For every initiated measure
13 properly submitted to the title board, the director shall prepare a fiscal summary that consists of
14 the following information:

15 (III) Any information from the initiated measure or a description of state and local government
16 implementation in order to provide the information required in subsection (1.5)(a)(I) or (1.5)(a)(II)
17 of this section; ~~and~~

18 (V) IF THE MEASURE WOULD EITHER INCREASE OR DECREASE THE INDIVIDUAL INCOME TAX RATE, A TABLE
19 THAT SHOWS THE ESTIMATED EFFECT OF THE CHANGE ON THE TAX OWED BY INDIVIDUALS IN DIFFERENT
20 INCOME CATEGORIES. THE TABLE PREPARED BY THE DIRECTOR MUST HAVE ONE COLUMN TITLED "INCOME
21 CATEGORIES" THAT SHOWS INCOME CATEGORIES, ONE COLUMN TITLED "CURRENT AVERAGE INCOME TAX
22 OWED" THAT SHOWS THE AVERAGE INCOME TAX OWED BY FILERS WITHIN EACH INCOME CATEGORY, ONE
23 COLUMN TITLED "PROPOSED AVERAGE INCOME TAX OWED" THAT SHOWS THE AVERAGE INCOME TAX OWED
24 BY FILERS WITHIN EACH INCOME CATEGORY IF THE INITIATED MEASURE WERE TO PASS, AND ONE COLUMN
25 TITLED "PROPOSED CHANGE IN AVERAGE INCOME TAX OWED" THAT IDENTIFIES THE DIFFERENCE BETWEEN
26 THE AVERAGE INCOME TAX OWED BY FILERS WITHIN EACH INCOME CATEGORY IF THE INITIATED MEASURE
27 WERE TO PASS AND IF THE INITIATED MEASURE WERE NOT TO PASS. IF THE DIFFERENCE IN THE AMOUNT OF
28 TAX OWED SHOWN IN THE TABLE IS AN INCREASE, THE CHANGE MUST BE EXPRESSED AS A DOLLAR AMOUNT
29 PRECEDED BY A PLUS SIGN. IF THE CHANGE IN THE AMOUNT OF TAX OWED SHOWN IN THE TABLE IS A
30 DECREASE, THE CHANGE MUST BE EXPRESSED AS A DOLLAR AMOUNT PRECEDED BY A NEGATIVE SIGN. THE
31 DIRECTOR SHALL USE THE FOLLOWING INCOME CATEGORIES IN CREATING THE TABLE:

32 (A) FEDERAL ADJUSTED GROSS INCOME OF TWENTY-FIVE THOUSAND DOLLARS OR LESS;

1 (B) FEDERAL ADJUSTED GROSS INCOME GREATER THAN TWENTY-FIVE THOUSAND DOLLARS AND NO MORE
2 THAN FIFTY THOUSAND DOLLARS;

3 (C) FEDERAL ADJUSTED GROSS INCOME GREATER THAN FIFTY THOUSAND DOLLARS AND NO MORE
4 THAN ONE HUNDRED THOUSAND DOLLARS;

5 (D) FEDERAL ADJUSTED GROSS INCOME GREATER THAN ONE HUNDRED THOUSAND DOLLARS AND NO
6 MORE THAN TWO HUNDRED THOUSAND DOLLARS;

7 (E) FEDERAL ADJUSTED GROSS INCOME GREATER THAN TWO HUNDRED THOUSAND DOLLARS AND NO
8 MORE THAN FIVE HUNDRED THOUSAND DOLLARS;

9 (F) FEDERAL ADJUSTED GROSS INCOME GREATER THAN FIVE HUNDRED THOUSAND DOLLARS AND NO MORE
10 THAN ONE MILLION DOLLARS;

11 (G) FEDERAL ADJUSTED GROSS INCOME GREATER THAN ONE MILLION DOLLARS AND NO MORE THAN
12 TWO MILLION DOLLARS; AND

13 (H) FEDERAL ADJUSTED GROSS INCOME GREATER THAN TWO MILLION DOLLARS AND NO MORE THAN
14 FIVE MILLION DOLLARS.

15 **SECTION 3.** In Colorado Revised Statutes, 1-40-106, **amend** (3)(h); and **add** (3)(j) as follows:

16 **1-40-106. Title board - meetings - ballot title - initiative and referendum - definitions.** (3) (h)
17 In determining whether a ballot title qualifies as brief for purposes of ~~sections~~ SECTION 1-40-102
18 (10) and ~~1-40-106 (3)(b)~~ SUBSECTION (3)(b) OF THIS SECTION, the language required by subsection
19 (3)(e), (3)(f), ~~or~~ (3)(g), OR (3)(j) of this section may not be considered.

20 (j) A BALLOT TITLE FOR A MEASURE THAT EITHER INCREASES OR DECREASES THE INDIVIDUAL INCOME
21 TAX RATE MUST, IF APPLICABLE, INCLUDE THE TABLE CREATED FOR THE FISCAL SUMMARY PURSUANT
22 TO SECTION 1-40-105.5 (1.5)(a)(V).

23 **SECTION 4.** In Colorado Revised Statutes, 1-40-124.5, **amend** (1)(b)(III) introductory portion as
24 follows:

25 **1-40-124.5. Ballot information booklet.** (1) (b) The director of research of the legislative council of
26 the general assembly shall prepare a fiscal impact statement for every initiated or referred measure,
27 taking into consideration fiscal impact information submitted by the office of state planning and
28 budgeting, the department of local affairs or any other state agency, and any proponent or other
29 interested person. The fiscal impact statement prepared for every measure shall be substantially
30 similar in form and content to the fiscal notes provided by the legislative council of the general
31 assembly for legislative measures pursuant to section 2-2-322. A complete copy of the fiscal impact
32 statement for such measure shall be available through the legislative council of the general assembly.
33 The ballot information booklet shall indicate whether there is a fiscal impact for each initiated or
34 referred measure and shall abstract the fiscal impact statement for such measure. The abstract for
35 every measure shall appear after the arguments for and against such measure in the analysis section
36 of the ballot information booklet, and shall include, but shall not be limited to:

1 (III) For any initiated or referred measure that modifies the state tax laws, if the measure would
2 either increase or decrease individual income tax revenue or state sales tax revenue, a table that
3 shows the number of tax filers in each income category, the total ~~tax burden~~ change IN THE AMOUNT
4 OF TAX OWED for each income category, and the average ~~tax burden~~ change IN THE AMOUNT OF TAX
5 OWED for each filer within each income category. If the change in ~~a tax burden~~ THE AMOUNT OF TAX
6 OWED shown in the table is an increase, the change must be expressed as a dollar amount
7 preceded by a plus sign. If the change in ~~a tax burden~~ THE AMOUNT OF TAX OWED shown in the
8 table is a decrease, the change must be expressed as a dollar amount preceded by a negative
9 sign. The table must use the following income categories:

10 **SECTION 5. Refer to people under referendum.** At the election held on November 8, 2022, the
11 secretary of state shall submit this act by its ballot title to the registered electors of the state for
12 their approval or rejection. Each elector voting at the election may cast a vote either "Yes/For" or
13 "No/Against" on the following ballot title: "Shall there be a change to the Colorado Revised Statutes
14 requiring that the ballot title and fiscal summary for any ballot initiative that increases or decreases
15 state income tax rates include a table showing the average tax change for tax filers in different
16 income categories?" Except as otherwise provided in section 1-40-123, Colorado Revised
17 Statutes, if a majority of the electors voting on the ballot title vote "Yes/For", then the act will
18 become part of the Colorado Revised Statutes.