

memo

## State Legislature

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From: Ms. Marla F Benavides and Debra Carroll

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Date: February 3, 2023

Re: Amendment to TABOR

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### The State Right to Taxation

### Concerning The General Power of Taxation

**Citizens' initiative: 2024**

**SUBJECT: Revenue**

#### SUMMARY

The goal of this measure is to increase the State of Colorado expenditure to develop a tax basis for citizens to support development implementation to determine tax basis without basing it on the federal income tax.

This measure restrains the growth of the federal government and allows the State of Colorado take back its COEQUAL POWER OF TAXATION as per the intention of the founding fathers of the United States.

## **Amendment to Section 20. Taxpayer Bill of Rights**

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Be it enacted by the People of the State of Colorado to amend Article X, adds to Section 20, number (10) of the **Taxpayer Bill of Rights. State - funding.** In the State Fiscal year 2025-2026 through the state fiscal year 2025-2034. The Statewide base per program spending, as defined in Article X, taxpayer bill of rights. **THE GENERAL ASSEMBLY COMMANDS THE MEANS OF SUPPLYING ITS OWN WANTS AND HAS THE POWER TO INITIATE LITIGATION ON THE FEDERAL GOVERNMENT FOR USURPING ARTICLE I, SECTION 2, CLAUSE 3 WITHOUT OPENING A CONSTITUTIONAL CONVENTION TO AMEND AMENDMENT XVI. FOR THE PURPOSE OF THIS SECTION, THE PEOPLE OF COLORADO ARE NOT OBLIGED TO COMPLY WITH AMENDMENT XVI, AND FROM HERE ON FORWARD THE STATE OF COLORADO SHALL COMPLY WITH ARTICLE I, SECTION 2, CLAUSE 3 OF THE UNITED STATES CONSTITUTION. THE PEOPLE OF COLORADO AS OF JANUARY 1, 2024, SHALL NOT BE TAXED BY THE FEDERAL GOVERNMENT DIRECTLY.**

- a. **DEFINITIONS. FOR THE PURPOSE OF THIS SECTION: (i) CATEGORICAL STATE PROGRAMS INCLUDE TRANSPORTATION PROGRAMS, TEMPORARY ASSISTANCE PROGRAMS, ENVIRONMENTAL PROGRAMS, EDUCATION PROGRAMS AND OTHER CURRENT AND FUTURE PROGRAMS.**
- b. **IMPLEMENTATION. IN STATE FISCAL YEAR 2025 – 2026 AND EACH FISCAL YEAR THEREAFTER, THE GENERAL ASSEMBLY MAY APPROPRIATE, EXPEND MONIES FROM GENERAL FUND. SUCH APPROPRIATIONS AND EXPENDITURES SHALL BE SUBJECT TO STATUTORY LIMITATIONS ON GENERAL GROWTH, THE GENERAL LIMITATNS ON FISCAL YEAR SPENDING SET FORTH IN ARTICLE X, SECTION 20, OF THIS SECTION, OR OTHER SPENDING LIMITATIONS EXISTING IN LAW.**
- c. **STATE TAX REFORM. (I) THRE HEREBY CREATED IN THE DEPARTMENT OF THE TREASURU THE STATE INTERNAL REVENUE. BEGINNING ON THE EFFECTIVE DATE OF THIS MEASURE, ALL STATE REVENUES COLLECTED FROM A TAX OF ONE FOURTH OF ONE PERCENT ON STATE TAXABLE INCOME, AS MODIFIED BY LAW, EVERY INDIVIDUAL AND CORPORATION, AS DEFINED BY LAW, SHALL BE DIRECTLY COLLECTED BY THE STATE TO PAY Its UNITED STATES UNION DUES. REVENUE GENERATED FROM A TAX OF ONE FOURTH OF ONE PERCENT ON STATE TAXABLE INCOME OF EVERY INDIVIDUAL AND CORPORATION SHALL NOT BE SUBJECT TO LIMITATION ON FISCAL YEAR SPENDING SET FORTH IN SECTION 20. ALL INTEREST EARNED ON MONIES IN THE STATE GENERAL FUND SHALL BE USED BEFORE ANY PRINCIPAL IS DEPLETED. MONIES REMAINING IN THE GENERAL FUND AT THE END OF A FISCAL YEAR SHALL BE REFUNDED AS PER THIS SECTION. (II) IN STATE FISCAL YEAR 2025-2026, AND EACH FISCAL YEAR THEREAFTER, THE GENERAL ASSEMBLY MAY ANNUALLY APPROPRIATE MONIES. MONIES MAY ONLY BE USED TO COMPLY WITH SECTION 20 AND FOR ACCOUNTABLE TAX REFORM, ACCOUNTABLE**

**PROGRAMS TO MEET FEDERAL GOVERNMENT NEEDS. (III) THE STATE OF COLORADO SHALL DEVELOP A TAX BASIS FOR ITS CITIZENS TO SUPPORT THE DEVELOPMENT AND IMPLEMENTATION OF A STATE TAX BASIS WITHOUT BASING IT ON THE FEDERAL INCOME TAX. (IV) THE STATE OF COLORADO WILL INCREASE THE STATES EXPENDITURE TO COVER ITS PROGRAMS.**

- d. MAINTENANCE OF EFFORT. (I) MONIES APPROPRIATED DIRECTLY FROM THE PEOPLE SHALL NOT BE USED TO FUND POLITICAL CAMPAIGNS, ANY UNIONS, POLITICAL CANDIDATES, ANY NONPROFIT WITH ANNONYMOUS DONORS. (II) IN STATE FISCAL YEARS 2025-2026 THROUGH FISCAL YEAR 2030-2031, THE GENERAL ASSEMBLY SHALL, AT MINIMUM, ANNUALLLY SHALL NOT INCREASE THE GENERAL FUND APPROPRIATION.**
- e. THE STATE OF COLORADO WILL CONTINUE TO COMPLY WITH THE TAXPAYERS' BILL OF RIGHTS DESPITE TAKING BACK THEIR POWER OF TAXATION.**
- f. NOTHING IN THIS AMENDMENT CHANGES THE TAXPAYER BILL OF RIGHTS.**
- g. These Amendments - effective date - take effect at 12:01 a.m. in January 2025 when the Colorado Legislation session begins.**