

April 7, 2025

Representative William Lindstedt, Chair  
Representative Brianna Titone, Vice Chair  
Colorado House Finance Committee

*RE: Small Business Majority's support for HJR25-1023: Require General Assembly TABOR  
Constitutionality Lawsuit*

My name is Hunter Nelson and I'm the Colorado Director for Small Business Majority, a small business organization with a mission to empower America's diverse entrepreneurs to build a thriving and equitable economy. I'm pleased to provide testimony on HJR25-1023, legislation that would direct the Committee on Legal Services to engage legal counsel to file a lawsuit on behalf of the Colorado General Assembly in state district court. The lawsuit will seek to determine the constitutionality of Section 20 of Article X of the Colorado State Constitution, commonly known as the Taxpayer's Bill of Rights (TABOR).

This year, Colorado faces a \$1.2 billion budget shortfall largely due to TABOR's revenue and expenditure provisions. Due to this budget shortfall, critical programs that support small business owners like the Colorado Office of Economic Development and International Trade's (OEDIT) Advanced Industries Cash Fund and Skills Advance grant program will face cuts. Additionally, increased resources for offices that support underserved entrepreneurs like OEDIT's Minority Business Office that was initially proposed in the Governor's budget was rejected due to the larger than expected budget shortfall.

Furthermore, programs like the Colorado Child Care Assistance Program (CCCAP) and Medicaid (Health First Colorado) are also threatened due to TABOR's impact on the state budget. Although these programs are preserved in the current Long Bill, their capacity is already strained. If the programs' funding is eventually cut, it will negatively impact small business owners and their employees. Also, due to TABOR's impact on our budget, Colorado will not have the state funds needed to backfill any federal funding cuts made by the Trump administration.

This legislation states that TABOR has removed essential legislative powers in the areas of revenue and expenditure and seeks to determine whether TABOR violates the principles of a republican government guaranteed by the U.S. Constitution. It is time to evaluate the constitutionality of TABOR and its provisions, so that we can begin to take steps to enact forward-thinking budget proposals that support Colorado's diverse small business community.

By addressing this question of TABOR's constitutionality now, you will help promote long-term fiscal responsibility and avert the unintended consequences that could arise in a future budget crisis. We urge you to support this joint resolution to ensure that Colorado can afford to offer the programs, resources and support that small businesses across the state need to thrive.

Sincerely,

Hunter Nelson  
Colorado Director  
Small Business Majority

**House Finance**

**04/07/2025 01:30 PM**

**HJR25-1023 Require GA TABOR Constitutionality Lawsuit**

**Typed Text of Testimony Submitted**

<b>Name, Position, Representing</b>	<b>Typed Text of Testimony</b>
Jennifer Qualteri Against themselves	<p>Testimony in Support of TABOR (Opposing HJR25-1023)</p> <p>Members of the committee, fellow Coloradans, and all present today. My name is Jennifer Qualteri, and I'm here in defense of Colorado's Taxpayer's Bill of Rights, commonly known as TABOR, and to urge you to reconsider the implications of HJR25-1023.</p> <p>For over 30 years, TABOR has been a cornerstone of fiscal responsibility in our state. Enacted by voters in 1992, it ensures that government growth doesn't outpace the people it serves by tying revenue increases to inflation and population growth. Any excess revenue is returned to us, the taxpayers, unless we vote otherwise.</p> <p>This isn't just a law it's a promise that our voices matter when it comes to how our hard-earned money is spent.</p> <p>HJR25-1023, introduced just yesterday, seeks to undermine that promise. By directing the General Assembly to sue in state court to challenge TABOR's constitutionality, it threatens to strip away the protections we've relied on for decades. I ask you: why now? At a time when Coloradans are grappling with rising costs housing, groceries, gas why would we move to dismantle a system that keeps government accountable and puts money back in our pockets? Since 1992, TABOR has returned over \$8 billion to taxpayers.</p> <p>That's not a burden on the state; it's a benefit to its people.</p> <p>I understand the argument that some lawmakers feel constrained by TABOR. But those constraints exist for a reason they force tough choices, prioritize spending, and prevent unchecked taxation. If the General Assembly believes more revenue is needed, TABOR already provides a solution: ask the voters. We've proven we're willing to listen, as seen with Referendum C in 2005, when we agreed to temporarily loosen TABOR's limits for specific needs. The system works when it's respected.</p> <p>Challenging TABOR in court doesn't just risk overturning a law—it risks overturning the will of the people who put it in place and have upheld it time and again. This isn't about legal technicalities; it's about trust. If HJR25-1023 moves forward, it sends a message that our votes, our voices, can be bypassed when they're inconvenient. That's not the Colorado I know, and it's not the Colorado I want to see.</p>

	<p>I urge you to protect TABOR by rejecting HJR25-1023. Let's keep the power where it belongs—with the people of Colorado. Thank you for your time and consideration.</p>
<p>Christine Mccallum Against themselves</p>	<p>I want my opinion as a constituent of the Colorado legislature documented ..HJR25. 1023.</p> <p>No, for developing a lawsuit against the the current taxpayer position of keeping TABOR in the state of Colorado. 2 attempts to repeal TABOR have been voted down in each of the last 2 elections . The taxpayers have stated that they want TABOR in place. Do not use the same TaxPayer dollars to fund a lawsuit against TABOR to push your own agenda. That is scandal . I have a budget to stay within, and so should the state of Colorado. Enough is enough. The taxpayers voted to keep TABOR, leave alone. Do not waste our hard earned money (aka tax dollars) to find a way around the voter's wishes . Thank you.</p>
<p>Joseph Pero Against themselves</p>	<p>This latest nightmare totally goes against what Colorado voters wanted. It will use our tax money to go after the people of Colorado to try and get rid of the Taxpayer's Bill of Rights (TABOR). It's like me having to get my own switch before a beating! Also, it's will be the biggest tax hike ever in Colorado history. The real goal here is to get rid of TABOR.</p> <p>By using the courts, our legislature / "representatives" would be sidestepping the democratic process while silencing the will of the people.</p> <p>I strongly urge you to oppose HJR25-1023. This is a slap in our faces.</p>
<p>Leif Sigstedt Against themselves</p>	<p>More than 70% of Coloradans support and value TABOR. Time and time again the legislature has tried to attack TABOR and find ways around it to further justify and fund reckless spending of their budget. TABOR allows for large increases to the budget every year, but it's just never enough for many of those in power, and thus we keep seeing attempts like this to get rid of it. This will not stand! Those who oppose TABOR have already tried getting rid of it in the courts, and it failed. TABOR is an example of Colorado's unique way of approaching and limiting government, and it has always been a success. The more you fight against it, the more people learn about it and will stand up to protect it. I only wish the earlier versions of TABOR had been approved, which would've limited the ability of the legislature to add in fees as well as taxes without voter approval. That may have seemed like an annoyance at the time, but it would've saved us from what's currently happening to what is now becoming known as the "Fee State of Colorado." Perhaps a ballot initiative is in order. Adding these fee protections into TABOR would likely garner the same 70% approval rate by voters and would, in my opinion, easily pass into law. This would limit the damage that reckless and out-of-control politicians could do to the people of Colorado and our hard-earned money. Please join me and oppose HJR25-1023 by voting NO. Thanks for your time and consideration.</p>
<p>Charlotte Dice</p>	<p>As a taxpayer of this state, I am STRONGLY, against this resolution. TABOR was enacted through a direct vote of us, the people, reflecting the voter's desire to limit</p>

<p>Against themselves</p>	<p>government taxation and spending. Initiating a lawsuit to overturn or weaken TABOR is not pleasing the electorate.</p> <p>Legislators have repeatedly tried to get this amendment to the constitution reversed several times at the ballot box and the voters have said "no" repeatedly. This is overreach by government and lobbyists to defy what the electorate wants. I, for one taxpayer, am getting tired of these tactics. Government works for the people - not the other way around.</p>
<p>Lorena Ibarra For themselves</p>	<p>Hello, good afternoon.</p> <p>Thank you to all the representatives and senators present in general.</p> <p>My name is Lorena. I am a community leader.</p> <p>Today I am addressing each of you to let you know my discontent and frustration with the way TABOR is constituted, which is not economically and humanly equitable since it withholds or does not give access to our representatives and senators to distribute all that is withheld to the most important needs of the taxpayers of Colorado such as Education, Health and improvements in various public services.</p> <p>TABOR needs a change and eliminations of restrictions so that our representatives have access to important decisions or disappear to have a fair Colorado and not be in the spotlight of the whole country for being Colorado one of the states that has its residents cornered with TABOR.</p> <p>This is why I am asking each of you Senators and Representatives to VOTE in favor of the proposal HJR25-1023 to have a positive change in our Colorado.</p> <p>Thank you for being our Representatives and thank you for your work and commitment.</p>
<p>Lorena Ibarra For themselves</p>	<p>Hello, good afternoon.</p> <p>Thank you to all the representatives and senators present in general.</p> <p>My name is Lorena. I am a community leader.</p> <p>Today I am addressing each of you to let you know my discontent and frustration with the way TABOR is constituted, which is not economically and humanly equitable since it withholds or does not give access to our representatives and senators to distribute all that is withheld to the most important needs of the taxpayers of Colorado such as Education, Health and improvements in various public services.</p> <p>TABOR needs a change and eliminations of restrictions so that our representatives have access to important decisions or disappear to have a fair Colorado and not be in the spotlight of the whole country for being Colorado one of the states that has its residents cornered with TABOR.</p>

	<p>This is why I am asking each of you Senators and Representatives to VOTE in favor of the proposal HJR25-1023 to have a positive change in our Colorado.</p> <p>Thank you for being our Representatives and thank you for your work and commitment.</p>
<p>Carmela Enriquez For themselves</p>	<p>Good afternoon.</p> <p>Thank you to the Committee and the sponsors of HJR25-1023.</p> <p>My name is Carmela Enriquez, I live in Greeley, I am a community leader with the Colorado Statewide Parent Coalition (CSPC) and I have been a childcare provider for 20 years.</p> <p>I am here today in strong support for HJR25-1023.</p> <p>I support this proposal because I feel that there are funds that should be used in different ways thinking about the needs of the community, especially thinking about the children of Colorado, since I think about the situation that is being experienced in schools where there are 700 or more children and the support in counseling is very little, I give as an example my son's school, who is in High School, There are 6 counselors who sometimes do not work all day, I think that the issue of mental health and the welfare of students is something of utmost importance because I believe that if students do not have the mental attention and proper nutrition they will be children with certain problems in the future, they will not be prepared one hundred percent to be what every parent and adult wants or expects from them and of course it will not be their fault.</p> <p>I understand that the system or the people who decided to make TABOR possible did it with all the good intentions of making Colorado prosperous, even so, the needs of the community change over time, that is why I believe that now after 32 years since TABOR went into effect, you are in the position to see and analyze what is best for Colorado to be more prosperous in every way.</p> <p>That is why thinking about and supporting children in every sense of the word will be a positive thing because they are the new generation of adults of the future.</p> <p>That is why I kindly ask for your support of HJR25-1023 for a joint resolution to challenge the constitutionality of the taxpayer bill of rights.</p> <p>Thank you for taking the time to listen to my testimony and I hope I can count on your support and vote for this important cause.</p>

<p>Diana Hurst None themselves</p>	<p>Leave TABOR alone!</p> <p>Colorado doesn't have a financial problem except for the fact that democrats have a spending problem.</p> <p>Taxes and fees are outrageous in this state.</p> <p>TABOR was enshrined in the constitution to protect the taxpayers from the glutinous spending by elected and appointed representatives.</p>
<p>Jeany Rush Against themselves</p>	<p>TO: HOUSE FINANCE COMMITTEE</p> <p>RE: HJR25-1023 Require General Assembly TABOR Constitutionality Lawsuit</p> <p>SPONSORS: Camacho, Garcia, Daugherty, Jodeh</p> <p>FROM: Jeany Rush, Colorado Springs Constituent 4-7-25</p> <p>VOTE: NO NO TAXATION WITHOUT REPRESENTATION</p> <p>To comprehend what you want to do as a body of supposed legislators, let me get this straight. For matters of expenditures, you want to utilize your supposed " Plenary Authority," meaning Complete or Absolute Power or Control in a specific area or issue without any Limitation?" Are you Quoting our Enabling Act of Colorado, or any other misuse of real intentions and law?</p> <p>You want to use OUR Money, the citizens of Colorado, to sue us, to basically get rid of TABOR, which is the Tax Payers Bill of Rights in Colorado? And you want to do this not by a Vote of the People, but by your Absolute Perceived Authority over us all? WHAT COULD GO WRONG HERE?</p> <p>The Last time they wanted to use that type of antic in Germany what happened?</p> <p>"The Enabling Act allowed the Reich government to issue laws without the consent of Germany's parliament, laying the foundation for the complete Nazification of German society. The law was passed on March 23, 1933, and published the following day."</p> <p>So the very legislators who have voted in:</p> <p>CHILD MUTILATION, BUTCHERY, KILLING, NOT JAILING RAPISTS, PARENTAL RIGHTS CANCELLED TO GIVE MORE RIGHTS TO THOSE DOING MUTILATION/MENTAL, CHEMICAL, PHYSICAL OF MINORS, ILLEGAL LAND GRABBING, FALSE CLIMATE IDEAS TO DESTROY OUR ENERGY, DESTROY OUR RANCHERS, OUR FOOD PRODUCTION, FORCING THE POPULACE TO ACCEPT CRIMINAL IDEOLOGIES WHICH IGNORE REAL SCIENCE AND HUMANITY, ALLOW ILLEGAL MIGRANTS TO TAKE OUR RIGHTS/FUNDS, WHILE COMMITTING CRIMES ON US, OVERTAXING US INTO POVERTY, FORCING ILLEGAL TOXIC SHOTS ON KIDS AND ADULTS, IGNORING ABSOLUTE PROOF OF STOLEN ELECTIONS, IGNORING OUR 1ST &amp; 2ND AMENDMENT RIGHTS, AND basically ignored our constitutional rights, and all laws of humanity, want us to pay to let you Tax us Without Representation?</p>

	<p>The Very Legislators who have wasted Billions of our dollars \$\$ with these insane, and I would say not just unconstitutional, but outright CRIMINAL measures, want to use our money to further tax, rob and plunder this state into a total Gulag!</p> <p>The very same people who have now been photographed playing art games on their tablets, talking on their phones, on their computers, playing card games, other games, and not looking their constituents in the EYE as they plead for sanity, want to take more of our money so we can enable them to more FREE Lunches on WE THE PEOPLE while they basically RAPE the PEOPLE in their own House?</p> <p>That would make Colorado Majority in the Legislature nothing more than "Bottom Feeders?" Has it come to this? I would call what you all are doing to our state a true INSURRECTION and violation of our Rights? I believe we have documents addressing the right to replace such Governments? SHOUD YOU BE FIRED?</p>
<p>Terri Fountain Against themselves</p>	<p>I do not feel it is correct to yry and amend the tabor acy that has been voted on by the people of colorado. I dont believe you can use my tax payer monies to stop tabor. We have had tomes on our ballots to amend tabor all have failed. To me that is the people saying more than once to leave Tabor alone. You are working for us not the other way around.</p>
<p>Dorothy Anderson Against themselves</p>	<p>I have been a taxpayer of this state since 1994 and my husband since 1978, and we have seen much value in TABOR for us citizens. We are very strongly against this resolution to mandate the use of taxpayer dollars to finance a lawsuit against a constitutional amendment that was approved by voters. TABOR reflects our desire and a majority of voters desire to limit government taxation and spending. That's why it was enacted by a direct vote by the people. Initiating a lawsuit to overturn or weaken TABOR is not pleasing to the electorate! Legislators have repeatedly tried to get this amendment to the constitution reversed several times at the ballot box and the voters have said "NO" every time. This is overreach by government and lobbyists to defy what the people, the electorate, wants. We, for two taxpayers, are getting tired of these tactics. The government should work for the people - who is the legislature working for? I feel very disenfranchised by the legislature sidestepping the democratic process and trying to SILENCE THE WILL OF THE PEOPLE! Again, who is the legislature working for!</p>
<p>Myrna Jeong For themselves</p>	<p>Hello. My name is Myrna Jeong and I have been a homeowner in Denver for 20 years. I have lived in the Washington Park neighborhood for the last 13 yeras and I have two children that attend Denver East High School.</p> <p>I am writing today in support of bill HJR25-1023.</p>

	<p>I have seen TABOR hurt Colorado communities year after year and am shocked that nothing has been done about it. I believe we should do away with TABOR using any mean possible in order to protect our state from more harmful budget cuts.</p> <p>Every year, thanks to TABOR, the state makes cuts in programs such as healthcare and education worsening the quality of life for the people of Colorado. It is irresponsible for the state to hand out checks to residents while defunding our healthcare systems and children's education.</p> <p>Our children are our collective future and the quality of life for everyone in our state is the responsibility of all Coloradans.</p> <p>I urge you to vote yes on bill HJR25-1023 so that we can make Colorado the wonderful place to live that it has the potential to be. Please, help fund our state!</p> <p>Thank you for everything you do and for taking the time to listen.</p>
<p>Donna Fullerton Against themselves</p>	<p>The Taxpayer's Bill of Rights (TABOR) requires excess state revenue to be refunded. Keep it the same.</p> <p>Keep our TABOR rights in place so that the individual taxpayers will be the beneficiaries. That is the only fair thing to do.</p> <p>Sincerely, Donna Fullerton</p>
<p>Gwen Zengota Against themselves</p>	<p>Hands off my Tabor!!</p>
<p>Kristen Muzzy Against themselves</p>	<p>My name is Kristen Muzzy, resident of Denver, and I urge all to vote NO on HJR25-1023. This bill is aiming to remove the Taxpayers Bill of Rights in our State Constitution. TABOR has long been revered in CO and other states as a measure to help keep government accountable to their departmental budgets. Removing TABOR, removes this accountability measure and would continue to erode the trust of taxpayers which already is abysmal. This appears to be another step in moving Colorado to a socialist state and not one that is a republic. I urge the committee to vote NO on HJR25-1023.</p> <p>Respectfully, Kristen Muzzy</p>

<p>MaryAnn Loczy Against themselves</p>	<p>Do not use tax payer money to sue us...who thought of this??</p> <p>1992 vote of people for TABOR. Hands off our money.</p>
<p>James Schloss Against themselves</p>	<p>Hello,</p> <p>My name is James Schloss. I'm a long-time Colorado resident and have spent 30 of my 41 years of life here in this great state and am a University of Colorado alum (B.S., Civil Engineering 2008). I would like to share some of my personal experiences in Colorado taxation.</p> <p>I have concerns over HJR25-1023 and the direction our state is headed with never increasing housing costs, energy prices, and higher taxes. Taxpayers such as myself see less and less in return from our tax dollars each year. As an example, I went skiing this past weekend and have never seen our roadways in such poor condition. There were literally potholes and ruts the entire stretch of Vail pass that could literally total car. To make matters worse, our highways are so over capacity that I lost one full hour sitting in park on I-70 yesterday at the end of the ski season with clear roads and skies. I wonder where my tax dollars are being spent and where they are going. They clearly are not going to improve our deteriorating highway infrastructure. In addition, I personally have had two raises in six years with my current company and I am not even making what I did six years ago if you adjust for inflation. Meanwhile, you and other lawmakers approved a raise for yourselves (as you have done every year).</p> <p>Colorado draws many similarities to California, a state that I recently lived in up until a few years ago. Democrats have held the majority of all elected positions in the state House, Senate, and Governorship over the past 20 years and is the same now here in Colorado. Our state faces a \$1.3 billion deficit and Democrats are to blame as they maintain a super-majority of elected positions. The only solution ever offered is to raise taxes rather than evaluating our tax dollars are being spent and making the necessary cuts on programs that provide little to no value to the state as any solvent business has to do in order to survive.</p> <p>I can personally attest that Colorado's state income taxes are practically identical to California's and the proposal under HJR25-1023 would likely exceed those of California. I still work for the same I did in California remotely here in Colorado. Every year when I file my taxes, I receive a refund from California whereby 100% of this money is simply sent to Colorado and matches the amount of income bracket perfectly. The proposal to sue Colorado tax payers and remove our protections on taxation limits will certainly increase what I am paying in state taxes personally.</p>

	<p>My message to you is simple: do not alter TABOR and do not sue the taxpayers who pay your salary. Coloradans like myself are tired of getting taxed and not seeing any beneficial results on our end. The Democrats have no one to point the finger at other themselves as they have held the majority of political power in our state for over 20 years now. We do not want another tax increase. Hands off TABOR. I hope you receive this message loud and clear.</p> <p>Thank you,</p> <p>James Schloss</p>
<p>James Swanson Against themselves</p>	<p>Why the fuck are you going to be wasting fucking tax payers dollars to fight an act that has already been ruling fucking Constitutional you pieces of fucking shit. All you want to do is fucking steal more money for the tax payers with 0 limits. How about fucking stop passing Unconstitutional bills like Sb25-003 which we still don't really know how it is going to be paid for. How about stop wasting fucking money on 80-20 issues, where the bill is on the 20 side like fucking HB25-1309 where tax dollars will be fucking wasted on transgender fucking surgeries and fucking gender affirming care. Gender is the only mental illness that we affirm instead of actually treating. Or HB25-1312 which will waste money taking away children from their parents because they disagree on to treat the mental health issue.</p>
<p>Alex Bernat For themselves</p>	<p>To the House Finance Committee Members and all others concerned,</p> <p>My name is Alex Bernat, and I am a constituent in Louisville, Colorado, where I have grown up and lived for the last 30 years. I am passionate about being of service in my community and am proud to be active in local movements for food accessibility and basic well-being. Since I first started getting politically active and attending town halls in my late teens and early twenties, I've seen my state senators and representatives struggling to fulfill their responsibilities as elected officials when it comes to fulfilling the most basic functions of our state government, specifically due to the restrictions imposed by TABOR.</p> <p>I recognize that the Taxpayers Bill of Rights was intended to provide protections against government overspending while passing more control to voters, but it is not structured in a way that makes this possible. Especially in the current year as well as projected years to come, it will do the opposite of protect us if it is maintained, and it prevents us from actually having the ability for our elected officials to make the decisions we have elected them to make.</p> <p>In my own career and community, I have worked with tens of thousands of families over the last four years in helping them to access the most basic necessity through pantries, food banks, and food rescue programs - we're talking about simple groceries. In my home county - Boulder County - the most recent Self-Sufficiency Standard reports show that nearly 25% of the households who live here can't even</p>

	<p>cover their basic costs without help, and that's not even counting the fact that 70-90% of workers here can't even afford to live within the area, meaning most of the local economic workforce isn't even counted by that statistic.</p> <p>These are the people who are most exploited by TABOR, even though it pretends to be in their favor. TABOR makes it impossible to have a tiered tax system based on income, benefitting the wealthy at the cost of working folks, while it also specifically limits and prevents the state from having the ability to provide the basic services that have been approved by both the legislature and the voters of the state. Checks in the mail don't come close to covering the real costs this unconstitutional law, and it's us who are losing money and well-being and security from a law that shelters exploitative tax practices.</p> <p>We are in an unprecedented time, and we need to be able to choose how our state resources are spent without time-intensive and inaccessible methods for getting issues on the ballot being the only options for responding to the most immediate needs of our communities. This has been true and will remain true even in "normal" times, but this year must serve as our wake-up call to do better, to prepare our state for the even more challenging economic times to come, and to treat TABOR as it should have always been treated - as being unconstitutional and detrimental to the well-being of everybody in our state.</p> <p>We elected you to do what's right for our state. Nearly every county has already "debruced" in reflecting that both left and right leaning communities around our state know we need to be able to make decisions about government spending in real time rather than gutting our freedoms to maintain an incomplete and inaccurate 1992 projection of our present day finances. It's your legal and constitutional responsibility to make sure we have a legal framework for making that possible. Make it legal for our legislature to do its job.</p> <p>Please vote to take TABOR to court.</p> <p>Thank you for your time,</p> <p>Alex Bernat</p>
<p>CAROLYN SUMMERS Against themselves</p>	<p>Tabor should be left as it is in my opinion. I voted for Tabor years ago and do not want the legislature of Colorado to try to overturn that voter decision.</p>
<p>Janiece Mackey</p>	<p>Good afternoon</p>

<p>For YAASPA</p>	<p>My Name is dr. Janiece Mackey from Aurora.</p> <p>I'm here to support and give testimony on HJR25-1023</p> <p>I am the co-founder and ceo of young Aspiring Americans for Social and Political Activism-YAASPA.</p> <p>But more importantly I am a mother of 4 children alongside my husband who is also an entrepreneur</p> <p>We started our businesses shortly after college while our children were all under 5 years old. We benefited from programs that TABOR incessantly constricts and defunds.</p> <p>If it weren't for the child care assistance program, wic, Medicaid, and the many nonprofits that supported us, we would not have had the time and capacity needed to fortify our business's in those early stages of development.</p> <p>I now 15 years later sit before as someone who is stewarding a closed elementary school that we are building into a community hub rooted in Social determinants of health and endeavoring to ensure that we can honor the desires of what community wanted within the space from health access, workforce development, education alternatives, food security, behavioral health, and Childcare. Yet we are met yet again with the stifling the state budget and of our vision because of TABOR.</p> <p>I implore you to consider the actual negative implications on economic mobility and community vitality that TABOR constantly imposes on our communities and organizations that exist to strengthen Colorados youth, families and elders.</p> <p>Thank you.</p> <p>Much love and gratitude</p>
<p>Veronica Bell For Colorado Black Women for Political Action</p>	<p>My name is Veronica Bell, and I'm the Political Chair for Colorado Black Women for Political Action. We've been a non-partisan advocate for our community since 1977.</p> <p>We strongly support this resolution.</p> <p>For Black Coloradans, this resolution has profound implications for our community's ability to achieve equity and justice.</p> <p>We believe that TABOR, by shifting power to statewide votes through ballot measures, can unintentionally dilute the influence and power of our elected officials - the very people we count on to advocate for our specific needs and interests.</p>

	<p>This year, our legislators could have \$600 million more dollars to support the funding decisions of education, healthcare, and social services- but instead that critical funding is returned. Our elected officials should be empowered to address the complex challenges facing their constituents with informed legislation that is reflective of the experiences and priorities of the communities' they serve.</p> <p>Furthermore, TABOR's strict spending limit has created false scarcity of resources, directly hurting our communities. It has led to underfunded schools, making it harder for our children to succeed; strained healthcare systems that limit access to care to our elderly and vulnerable; crumbling infrastructure; and underfunded public services, which are the safety nets for the most vulnerable among us.</p> <p>Supporting this resolution protects the ability of our legislators to fight for policies that ensure a more just Colorado for everyone while giving them the flexibility to respond effectively and swiftly to the evolving needs of their constituents. It makes sure our elected officials have the power to make real change that reflects the diverse needs of our state.</p> <p>We urge you to vote yes on HJR-1023 to strengthen our representative democracy.</p> <p>Thank you.</p>
<p>Frank Atwood Against themselves</p>	<p>Hi,</p> <p>I've been told: Economics is unlimited demands being placed on limited resources. For the children, for the roads, for the parks, for your constituents are all unlimited, yet worthy, demands.</p> <p>Taxes are less limited!</p> <p>What is the optimum level of taxation?</p> <p>When do you intend to stop raising taxes? Next year, decade, century?</p> <p>The citizens with TABOR have already expressed what they think is optimum taxation levels.</p> <p>Please Be responsible. Don't mortgage our future even more so.</p>
<p>Christy Fidura Against themselves</p>	<p>TABOR is not for legislation to challenge and disband. Any changes to TABOR needs to be put to a vote of the people. You cannot unilaterally determine that the money that belongs to the people be reappropriated to cover your egregious spending habits and budget shortfalls without the approval of Colorado voters. This is unconstitutional and you know it. HANDS OFF OUR TABOR!!!</p>
<p>MARK ALCANTARA Against themselves</p>	<p>I am opposed to this appropriations. Hands off!</p>

<p>Stephen McKenna</p> <p>Against themselves</p>	<p>Hands off TABOR! Please do not use taxpayer money to sue to overturn a constitutional amendment taxpayers voted for so you can take even more money from them.</p>
<p>Martha Briwn</p> <p>Against themselves</p>	<p>Committee Members,</p> <p>Tabor must not be changed in any manner unless approved by the voters of Colorado. Put your proposed changes on the ballot and let voters decide. The money is not yours to spend.</p> <p>Sincerely,</p> <p>Martha Brown</p> <p>Pueblo</p>
<p>Philip Sauser</p> <p>Against themselves</p>	<p>This is an attack on taxpayer rights that already failed in 2021. Voters have made their voices clear time and again: leave TABOR alone and quit wasting the citizens' money with all of this nonsense.</p>
<p>Denise Sauser</p> <p>Against themselves</p>	<p>This is an attack on taxpayer rights that already failed in 2021. Voters have made their voices clear time and again: leave TABOR alone and quit wasting the citizens' money with all of this nonsense.</p>
<p>Lenore Herskovitz</p> <p>Against themselves</p>	<p>I am deeply disappointed that our representatives have chosen to use our tax dollars to seek a legal challenge to TABOR. At this time of great economic and financial insecurity and distrust in our leaders, you have chosen to silence the voices of constituents and remove the guardrails that protect us from government overspending.</p> <p>The public would no longer have a say at the ballot box for new taxes, tax rate increases, extensions of expiring taxes, mill levy increases or tax policy changes resulting in increased tax revenue. If you are successful in your goal, you will have removed the public's oversight regarding taxation. There are grave concerns by many that if there are no checks on the federal government, you are proposing to do the same in Colorado.</p>
<p>Tela Forehand</p> <p>Against themselves</p>	<p>To the House Finance Committee,</p> <p>We the people are the ones who have the say in how we are taxed in a Republic. HJR25-1023 is an attack on taxpayer rights that failed in 2021 and has already taken enough of our time and money. Voters have made their voices clear time and again: we want and approve of TABOR.</p>

	<p>The irresponsible behavior of the House in our current session is a good example of why TABOR is necessary. Our tax dollars aren't a playground for whatever agenda the House majority prefers. Government should be checked and it's obvious it must be. TABOR is critical to Colorado taxpayers ability to maintain controls on excessive spending by people putting forth bills who don't seem to understand the Constitutional role of Government.</p> <p>Many in the House &amp; Senate don't seem to understand the purpose of the Safety Clause or the Gifts, Grants, and Donations Clause. They definitely shouldn't have greater access to funds in order to continue this improper abuse of proper systems.</p> <p>I am strongly against HJR25-1023. This excerpt from the Colorado Union of Taxpayers does an excellent job dismantling the poor argument for this bill:</p> <p>"Many state agencies that enact regulations are not republican but rather bureaucratic in form and these equally infringe on the plenary authority of the state. Examples include DORA, CDHS and, CDPHE. This bill strikes directly at the state constitution, Article V Section 1, which reserves to the people the power to propose laws and amendments to the constitution, independent of the assembly. By logic of this bill all the citizen led initiatives and constitutional amendments should be swept away. This bill sets a precedent over every citizen led initiative where the votes of the people could be overturned by the judiciary.</p> <p>What is purely disturbing about this bill is that it wants to use the taxpayers own money to pay for the lawsuit. This is a despicable show of force."</p> <p>Follow the law and represent the people, not your special interest. Thank you.</p> <p>Respectfully, Tela Forehand</p>
<p>Robin Robinson Against themselves</p>	<p>Dear Committee,</p> <p>I am writing against your steal of the last protections for my tax dollars in Colorado. This might be it. Finally the last straw for people to see your total contempt for the working people of the once great state of Colorado. You are squashing the last reason to stay in Colorado. Your outrageous policies have made us a laughing stock and one of the states people are fleeing. Because of just these kinds of contemptuous bills to pillage the property owners and workers of this state.</p>
<p>Tiffany Pelham Webb For themselves</p>	<p>My name is Tiffany Pelham Webb and I wanted to submit written testimony on my own behalf in support of this bill. I have worked as a child advocacy attorney/GAL in both New Jersey (for 8 years) and Colorado (for 5 years), with many cases in both states involving youth and children with crossover delinquency and dependency/neglect needs. I have personally observed stark differences in what children and youth in child welfare cases can access in New Jersey versus Colorado in terms of mental and behavioral health treatment services, as well as placements and</p>

	<p>educational settings that meet their individualized needs, with New Jersey children and youth being able to access so much more help than their Colorado counterparts. When I transitioned from this field of law from New Jersey to Colorado, I had so many questions about this level of disparity between the states. When I asked about the reasons for this in my professional circles, the reason that kept coming up first and repeatedly was that TABOR results in a lack of funds for this type of help for children and youth. New Jersey does not have TABOR while Colorado does. For these reasons, I ask that you vote in favor of this bill. It is a first step to putting Colorado children and youth on an equal playing field to children and youth in other states that do not have TABOR or a TABOR-equivalent. Thank you for your time.</p>
<p>Travis Cavazos Against themselves</p>	<p>The Taxpayer's Bill of Rights (TABOR) is a constitutional amendment in Colorado that imposes strict limits on the growth of state and local government revenues and spending. It requires voter approval for any tax increases and mandates that revenue collected above the set limits be refunded to taxpayers.</p> <p>House Joint Resolution 25-1023 (HJR 25-1023) seeks to remove the existing constraints on government fiscal policy, allowing for potential increases in taxation and government spending without direct voter approval. – I vehemently oppose this!</p> <p>The following are reasons for my opposition:</p> <p>Voter Control Over Taxation: TABOR ensures that any proposed tax increases are subject to direct voter approval, thereby upholding the principle of direct democracy and allowing citizens to have a say in fiscal decisions. Eliminating TABOR could remove this layer of voter oversight.</p> <p>Government Spending Discipline: By capping the growth of government spending to a formula based on inflation and population growth, TABOR encourages fiscal responsibility and prevents unchecked expansion of government budgets.</p> <p>Economic Growth and Tax Burden: Lower tax burdens, as facilitated by TABOR, can create a more favorable environment for economic growth by leaving more money in the hands of individuals and businesses, potentially leading to increased investment and job creation.</p> <p>Prevention of Budget Shortfalls: TABOR's spending limits can help mitigate the impact of economic downturns by preventing the establishment of unsustainable spending levels during periods of revenue surplus, thereby reducing the need for drastic cuts or tax increases during leaner times.</p> <p>Public Accountability: Maintaining TABOR ensures that elected officials remain accountable to taxpayers for fiscal decisions, as any significant changes in taxation require direct voter consent.</p> <p>The LAST thing Colorado citizens need is a larger government with unabated spending ability. Therefore, I urge all Colorado representatives to vote NO to HJR 25-1023!</p> <p>Thank you!</p>
<p>Kyliegh Grant For</p>	<p>My name is K.G and I am 18 years old. I'm writing to express my strong support for House Joint Resolution 25-1023 because I believe it's time we ask whether the</p>

<p>themselves</p>	<p>Taxpayer’s Bill of Rights (TABOR) is standing in the way of providing students like me with the education we deserve.</p> <p>TABOR’s restrictions have substantially affected my life as a student, especially a student coming from an underfunded school district. Colorado’s K-12 education system is underfunded by about \$4.1 billion, equating to a shortfall of about \$4,600 per student. Furthermore, due to TABOR’s restrictions, Colorado consistently ranks near the bottom nationally in terms of per-pupil funding and teacher salaries, affecting the state’s ability to attract and retain quality educators.</p> <p>As a student attending an underfunded school district, many programs have been halted or receiving little to no funds. For example, many teachers have to pay out of pocket for school supplies and in the past, teachers in our music department have had to pay out of pocket to pay for clothing and instruments for our band team. Additionally, the lack of funding affects my district’s ability to retain and attract educators of color, a priority for many students given that we are predominantly a BIPOC school district.</p> <p>I commend the sponsors of HJR25-1023 for their commitment to upholding the principles of our state and federal constitutions. I urge all members of the General Assembly to support this resolution, as this resolution is about more than legal language or politics. It’s about the ability to learn in a classroom that’s fully supported, with teachers who don’t have to fund their own supplies, and with opportunities that match our potential.</p>
<p>Marny Burns Against themselves</p>	<p>I am against passing HJR25-1023.</p> <p>Despite its 70% popularity, liberals in CO want to get rid of TABOR. They want to end OUR right to vote on tax increases. We need it. We passed it. While some lawmakers point to TABOR as the cause of Colorado’s \$1.2 billion budget deficit, the real issue lies in reckless spending by the Democrat leaders. Colorado deserves better. At its core, TABOR is the power of the people to limit the government. That’s why, despite lawsuits, referendums, and attacks from the legislature, the Taxpayer’s Bill of Rights has stood the test of time and will continue to do so.</p> <p>As representatives of your constituents, you are required to listen to us and you work for us. NO on HJR25-1023!</p>
<p>Richard Lontine Against themselves</p>	<p>At a time when our reckless and incompetent federal government chose to drastically increase the cost of living, you are now deciding to do the same? TABOR is the voice of the people. It ensures that our voice is heard when it comes to taxation. Our state government is constantly trying to skirt around TABOR by defining a tax as</p>

	<p>a fee. The people overwhelmingly voted against HH last year. I am absolutely disgusted that our representatives are questioning the constitutionality of a constitutional amendment. If you let this pass you are no better than our King of incompetence, The Usurper Tump.</p>
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LCS Committees &lt;committees.lcs.ga@coleg.gov&gt;

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**PROTECT TABOR HJR25-1023**

1 message

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**Susan Cole-Tribble** <susan.coletribble@gmail.com>  
To: committees.lcs.ga@coleg.gov

Mon, Apr 7, 2025 at 12:50 PM

To the House Finance Committee,  
We the people are the ones who have the say in how we are taxed in a Republic. HJR25-1023 is an attack on taxpayer rights that failed in 2021 and has already taken enough of our time and money. Voters have made their voices clear time and again: we want and approve of TABOR.

The irresponsible behavior of the House in our current session is a good example of why TABOR is necessary. Our tax dollars aren't a playground for whatever agenda the House majority prefers. Government should be checked and it's obvious it must be. TABOR is critical to Colorado taxpayers ability to maintain controls on excessive spending by people putting forth bills who don't seem to understand the Constitutional role of Government.

Many in the House & Senate don't seem to understand the purpose of the Safety Clause or the Gifts, Grants, and Donations Clause. They definitely shouldn't have greater access to funds in order to continue this improper abuse of proper systems.

I am strongly against HJR25-1023. This excerpt from the Colorado Union of Taxpayers does an excellent job dismantling the poor argument for this bill:

"Many state agencies that enact regulations are not republican but rather bureaucratic in form and these equally infringe on the plenary authority of the state. Examples include DORA, CDHS and, CDPHE. This bill strikes directly at the state constitution, Article V Section 1, which reserves to the people the power to propose laws and amendments to the constitution, independent of the assembly. By logic of this bill all the citizen led initiatives and constitutional amendments should be swept away. This bill sets a precedent over every citizen led initiative where the votes of the people could be overturned by the judiciary.

What is purely disturbing about this bill is that it wants to use the taxpayers own money to pay for the lawsuit. This is a despicable show of force."

Follow the law and represent the people, not your special interest. Thank you.

Respectfully,  
Tela Forehand

## ***Student Testimony in Support of HJR25-1023***

Hello, my name is Alexia, and I am a Finance and Sociology student at DU. I'm also a proud Coloradan who cares deeply about our community. I am testifying today in strong support of House Joint Resolution 25-1023 because for me, TABOR isn't an abstract policy, it's something that has profoundly affected my life and the lives of those around me as a student and a more than 6 years Coloradan.

Growing up, I attended Colorado public schools that always seemed to be scraping by on bare-bones budgets. Underfunding was a constant struggle, I remember teachers spending their own money on basic classroom supplies, and school meals being split in half just so two students could share one portion.

Yet, it turns out these weren't isolated issues: Colorado's K-12 education system is underfunded by roughly \$4.1 billion, which is about \$4,600 less per student each year than what we should be investing. It shows in our communities, we consistently rank near the bottom nationally in per-student funding, and I saw the long-term effects firsthand.

Some of my classmates fell behind because our schools couldn't afford updated materials or enough counselors. Incredible teachers left for other states because they just couldn't make ends meet on the salaries here.

Now in college, I'm facing the next chapter of this story, tuition increases every year just to maintain the current quality of university services, not to improve them. Each year, my tuition goes up by thousandof dollars, far outpacing any increase in my scholarships or family income. I've watched friends take on multiple part-time jobs and even considering drop out because they just couldn't afford to stay enrolled. On campus, we've felt the pinch of budget cuts too – fewer course offerings in some departments, longer wait times to see advisors or to any other service.

I though this only happen because it was a private institution, yet while doing interviews within other public institutions such as MSU and CU Denver, I've learned that Colorado provides so little funding for higher education that our public colleges now rely on student tuition for about 65% of their revenue, compared to just 40% nationally. We are the fourth-highest state in the country for reliance on tuition, which means students like me are shouldering the costs that the state isn't covering. It's frustrating and frightening to know that getting a degree here means debt and sacrifice far beyond what students in other states endure. We're paying more and getting less support, all because our state legislature's hands have been tied when it comes to funding higher education. **When the legislature can't lead, we all lose.**

I've seen it in recessions where Colorado had to cut essential services because adjusting taxes wasn't an option. I see it now in the slow response to urgent problems. That's why HJR25-1023 is so important to me, and to students and families across Colorado. This resolution is a step toward reclaiming our voice in government. It asks a crucial question: Is TABOR preventing Colorado from being governed as a true representative democracy, the way our U.S. Constitution intended? If the answer is yes, then we have to do something about it

Thank you for your time, and for giving my generation a voice in this decision.

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**COLORADO  
ORGANIZATION FOR  
LATINA  
OPPORTUNITY AND  
REPRODUCTIVE RIGHTS**

April 7, 2025

**SUPPORT: HJR25-1023 Require General Assembly TABOR Constitutionality Lawsuit**

Dear Members of the House Finance Committee,

On behalf of the Colorado Organization for Latina Opportunity and Reproductive Rights (COLOR), I urge you to **support House Joint Resolution 1023** to ensure the financial stability of our state.

This bill creates a path for the General Assembly to receive a clear legal determination on the constitutionality of the Taxpayer's Bill of Rights (TABOR), an aspect of Colorado law that limits lawmakers' authority to raise taxes and appropriate money for the healthy functioning of our state.

As a reproductive justice organization that works alongside and empowers Latinos across the state to speak out on the issues that impact our daily lives, we know **community members have struggled with limited and insufficient public services as a result of TABOR.**

Each year, we lead a statewide public research initiative that engages 1,600 Latino registered voters, offering a comprehensive, nonpartisan snapshot of their policy priorities. Our [2024 Colorado Latino Policy Agenda](#) makes clear that **Latino voters understand the impact of taxes on public services and want to be sure public services are fully funded:**

- 48% of Latino voters prefer tax cuts as long as they don't take away from public services; and
- 15% of Latino voters prefer *tax increases* to ensure we can pay for public services.

This bill sets the path to address obstacles to funding public programs that have impacted our communities for far too long.

**House Joint Resolution 1023 is about ensuring Colorado's governance structures remain functional and adaptable while respecting fiscal responsibility.** We urge a YES vote on HJR25-1023.

Thank you.

Vanessa Martinez

Vice President of Policy

Colorado Organization of Latina Opportunity and Reproductive Rights (COLOR)

[vanessa@colorlatina.org](mailto:vanessa@colorlatina.org)

## **Tabor Bill Statement – HJR25-1023**

The TABOR act was created through a direct vote of the public, reflecting the electorate's desire to limit government taxation and spending. Initiating this lawsuit to overturn or weaken TABOR is direct disregard and contempt for the people who support it. If opposition to TABOR is desired, seek it out in elections and let the people decide.

The use of public funds for this litigation is problematic, as it does not align with most taxpayers who support TABOR. Again, if opposition to TABOR is desired, then put it out to the public for voting and let the democratic process run its course, not by a questionable backdoor lawsuit.

This lawsuit is in direct opposition to the voters of Colorado who have already passed this constitutional amendment. Opposition to TABOR has been tried at the ballot box and has always been rejected by the people. This is obviously why law makers now must try other shady and controversial means to try and overturn what is a very sensible amendment that protects the income of the people from being pillaged even more than it already is.

Colorado is already an over-priced state with many issues including a budget shortfall. Taking more tax money from the people is not the way to solve this issue, reducing spending and growing our economy is what our local government should be focused on. Instead, we have been given over to far-left radical ideology that doesn't care about job creation and the will of the people, but rather woke talking points and further tax grabs. Colorado will soon be a place that will be inhabitable for most common-sense working-class folks if things continue the way they are going and certainly if our TABOR protections are taken away.... but perhaps that is exactly the desired outcome.

**Testimony Opposing HJR25-1023  
Submitted to the Colorado General Assembly**

Chairman and members of the committee,

My name is Frank Vaughn HD-27, and I am here today as a proud Coloradan, taxpayer, and advocate for responsible, accountable government. I respectfully submit my testimony in **strong opposition** to House Joint Resolution 25-1023.

This resolution seeks to direct the General Assembly to initiate a lawsuit challenging the constitutionality of the Taxpayer's Bill of Rights, **a constitutional amendment that was not imposed on the people but rather adopted by the people.**

TABOR is not just a policy—it is a promise. It is a promise to voters that their voice matters when it comes to taxes and the size of government. Passed by voters in 1992, TABOR ensures that Coloradans retain the final say on tax increases and excessive government growth. It embodies the principle of consent of the governed, something that should be honored, not challenged.

HJR25-1023 threatens to undermine that principle. Rather than respecting the will of the people, it attempts to bypass it through litigation. If elected officials believe TABOR should be repealed or amended, the proper course is to put that question back to the voters not to ask the courts to overrule the people's decision.

Let's also be clear about the message this resolution sends: it tells Coloradans that their voice at the ballot box doesn't matter when it conflicts with legislative interests. That is dangerous territory. TABOR's requirement for voter approval is a check not on government itself but on government overreach.

The people of Colorado have affirmed their support for TABOR multiple times. Instead of spending taxpayer dollars on lawsuits to invalidate it, I urge this body to uphold its constitutional duty to respect and implement the will of the people.

I ask you to **vote no on HJR25-1023** and stand with Coloradans who believe in transparency, accountability, and limited government.

Thank you for your time and consideration.

Respectfully,  
Frank Vaughn  
Arvada HD-27