

Forbis testimony in support of House Bill 25B-1020, August 21, 2025

To Members of the Committee, my name is Michael Forbis, and I am a citizen of Colorado Springs. I am from House District 14 and a constituent of Representative Rose Pugliese. Thank you for this opportunity to provide testimony.

I support the passage of House Bill (HB) 25B-1020 that clarifies the definition of federal taxable income for determining Colorado taxable income. The recent policy changes in the federal tax law now exempt overtime compensation as federal taxable income, and it inherently changes the meaning of Colorado taxable income as well. Currently, Colorado State law requires citizens to add any amount of overtime compensation to their federal taxable income for determining their state taxable income. Consequently, the current state law will cause a “net tax revenue gain” within Colorado districts under the changes of the new federal tax law. According to Colorado Constitution Article X, Section 20 (4)(a), “districts must have voter approval in advance for...a tax policy change directly causing a net tax revenue gain to any district.” HB 25B-1020 ensures overtime compensation is not added to a citizen’s state taxable income that causes a “net tax revenue gain” without prior voter approval.

If the Colorado General Assembly fails to pass this bill, the result will be a violation of the Colorado Constitution, and it will represent one of the “usurpations” listed in the Declaration of Independence “For imposing Taxes on us without our Consent.” For these reasons, I urge the committee to vote in favor of this bill and send it to the main House Chamber.

House State, Civic, Military, & Veterans Affairs

08/21/2025 Upon Adjournment

HB25B-1020 Additions to Definition Federal Taxable Income

Typed Text of Testimony Submitted

Name, Position, Representing	Typed Text of Testimony
Michael Forbis For himself	<p>To Members of the Committee, my name is Michael Forbis, and I am a citizen of Colorado Springs. I am from House District 14 and a constituent of Representative Rose Pugliese. Thank you for this opportunity to provide testimony.</p> <p>I support the passage of House Bill (HB) 25B-1020 that clarifies the definition of federal taxable income for determining Colorado taxable income. The recent policy changes in the federal tax law now exempt overtime compensation as federal taxable income, and it inherently changes the meaning of Colorado taxable income as well. Currently, Colorado State law requires citizens to add any amount of overtime compensation to their federal taxable income for determining their state taxable income. Consequently, the current state law will cause a "net tax revenue gain" within Colorado districts under the changes of the new federal tax law. According to Colorado Constitution Article X, Section 20 (4)(a), "districts must have voter approval in advance for...a tax policy change directly causing a net tax revenue gain to any district." HB 25B-1020 ensures overtime compensation is not added to a citizen's state taxable income that causes a "net tax revenue gain" without prior voter approval.</p> <p>If the Colorado General Assembly fails to pass this bill, the result will be a violation of the Colorado Constitution, and it will represent one of the "usurpations" listed in the Declaration of Independence "For imposing Taxes on us without our Consent." For these reasons, I urge the committee to vote in favor of this bill and send it to the main House Chamber.</p>
Michael Forbis For himself	<p>To Members of the Committee, my name is Michael Forbis, and I am a citizen of Colorado Springs. I am from House District 14 and a constituent of Representative Rose Pugliese. Thank you for this opportunity to provide testimony.</p> <p>I support the passage of House Bill (HB) 25B-1020 that clarifies the definition of federal taxable income for determining Colorado taxable income. The recent policy changes in the federal tax law now exempt overtime compensation as federal taxable income, and it inherently changes the meaning of Colorado taxable income as well. Currently, Colorado State law requires citizens to add any amount of overtime compensation to their federal taxable income for determining their state taxable income. Consequently, the current state law will cause a "net tax revenue gain" within Colorado districts under the changes of the new federal tax law. According to Colorado Constitution Article X, Section 20 (4)(a), "districts must have voter approval in advance for...a tax policy change directly causing a net tax revenue gain to any district." HB 25B-1020 ensures overtime compensation is not added to a</p>

	<p>citizen's state taxable income that causes a "net tax revenue gain" without prior voter approval.</p> <p>If the Colorado General Assembly fails to pass this bill, the result will be a violation of the Colorado Constitution, and it will represent one of the "usurpations" listed in the Declaration of Independence "For imposing Taxes on us without our Consent." For these reasons, I urge the committee to vote in favor of this bill and send it to the main House Chamber.</p>
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