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Colorado General Assembly

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MEMORANDUM

To: Steven Ward and Michael Fields

From: Legislative Council Staff and Office of Legislative Legal Services

Date: July 18, 2025

Subject: Proposed initiative measure 2025-2026 #124, concerning tax expansions

Section 1-40-105 (1), Colorado Revised Statutes, requires the directors of the Colorado Legislative Council and the Office of Legislative Legal Services to "review and comment" on initiative petitions for proposed laws and amendments to the Colorado Constitution. We hereby submit our comments and questions to you regarding the appended proposed initiative.

The purpose of this statutory requirement of the directors of Legislative Council and the Office of Legislative Legal Services is to provide comments and questions intended to aid designated representatives, and the proponents they represent, in determining the language of their proposal and to avail the public of the contents of the proposal. Our first objective is to be sure we understand your intended purposes of the proposal. We hope that the comments and questions in this memorandum provide a basis for discussion and understanding of the proposal. Discussion between designated representatives or their legal representatives and employees of the Colorado Legislative Council and the Office of Legislative Legal Services is encouraged during review and comment meetings, but comments or discussion from anyone else is not permitted.

This proposed initiative **2025-2026 #124** was submitted by the same designated representatives as a part of a group of related proposed initiatives, including proposed initiatives **2025-2026 ##121** through **123**. The comments and questions raised in this memorandum do not include comments and questions that were addressed in the memoranda for proposed initiatives **2025-2026 ## 121** and **123**, except as necessary to fully understand proposed initiative **2025-2026 #124**. Comments and questions addressed in those memoranda may also be relevant, and those questions and comments are considered part of this memorandum.

Purposes

Purposes for Proposed Initiative 2025-2026 #124

The major purposes of the proposed amendment to the Colorado Constitution appear to be:

1. To require advance voter approval for any tax expansion; and
2. To create a definition of “tax expansion” that applies to the Taxpayer’s Bill of Rights (TABOR).

Substantive Comments and Questions

The substance of the proposed initiative raises the following additional comments and questions:

1. Article V, section 1 (5.5) of the Colorado Constitution requires all proposed initiatives to have a single subject. What is the single subject of the proposed initiative?
2. Article V, section 1 (4)(a) of the Colorado Constitution requires that when the majority of voters approve an initiative, the initiative is effective on and after the date of the official declaration of the vote and proclamation of the governor.

Because the proposed initiative does not contain an effective date, this would be the default effective date. Does this default effective date satisfy your intent? If not, you should include an alternative desired effective date, which must not be earlier than the default effective date.

Technical Comments

There are no new technical comments.