

Be it Enacted by the People of the State of Colorado:

In the constitution of the state of Colorado, article X, **add** section 22 as follows:

Section 22. FAIR AND JUST TAX SYSTEM. TAXPAYERS ARE ENTITLED TO A FAIR AND JUST TAX SYSTEM. THE TAX SYSTEM SHALL BE PREDICTABLE, WHILE BEING SUFFICIENTLY FLEXIBLE TO RESPOND TO CHANGES IN THE ECONOMY AND THE NEEDS OF THE COMMUNITY. TAXES SHALL BE COMPETITIVE WITH TAXES IN OTHER STATES. THE GOAL OF TAX POLICY SHALL BE THAT, TO THE EXTENT PRACTICABLE, ALL TAXPAYERS SHALL PAY THE SAME PERCENTAGE OF INCOME IN TOTAL TAXES. TAXPAYERS SHALL BE SUBJECT TO SUCH TAXES AS ARE NECESSARY TO SATISFY CONSTITUTIONAL REQUIREMENTS; ESTABLISH JUSTICE; INSURE SAFETY AND SECURITY; PROMOTE THE GENERAL WELFARE OF INDIVIDUALS, FAMILIES, AND COMMUNITIES; AND PROTECT THE ENVIRONMENT AND NATURAL RESOURCES.