

*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. VOTER APPROVAL OF CERTAIN TAX INCREASES.**

**(1) VOTER APPROVAL REQUIRED.** VOTER APPROVAL IS REQUIRED FOR ANY NEW STATE TAX OR STATE TAX RATE INCREASE, EXCEPT FOR A NEW TAX OR STATE TAX RATE INCREASE THAT APPLIES ONLY TO TAXPAYERS IN THE HIGHEST 10% OF INCOME SUBJECT TO TAX.

**(2) DETERMINATION OF NEED FOR VOTER APPROVAL.** IN DETERMINING WHETHER A NEW STATE TAX OR STATE TAX RATE INCREASE REQUIRES VOTER APPROVAL, THE STATE SHALL USE INCOME DATA FROM THE INTERNAL REVENUE SERVICE.