

**IN THE MATTER OF THE TITLE, BALLOT TITLE, AND SUBMISSION CLAUSE
FOR INITIATIVE 145 (2025–2026)
MOTION FOR REHEARING ON TITLE SET**

The preliminary title set for Initiative #145 currently reads as follows:

State taxes shall be increased \$3.25 billion annually, in order to increase or improve levels of public services, including public school education, health care, child care, and public safety services, by an amendment to the Colorado Constitution and a change to the Colorado Revised Statutes modifying and repealing existing law and creating new law to impose a graduated state income tax on individuals, estates, trusts, and corporations starting January 1, 2027, and, in connection therewith, amending the Taxpayer’s Bill of Rights to eliminate the constitutional requirement for all income to be taxed at one rate, establishing various income tax rates based on the amount of taxable income earned by the taxpayer, and authorizing the state to retain and spend, for specified purposes, any resulting increase in revenue, which will result in the estimated change in income taxes owed by individuals as identified in the following table:

At the outset, I respectfully request that the Title Board revise the sequence within the body of the title to better reflect the measure’s true order of impact. While the title must begin with “Shall state taxes be increased...” and must include the statutory phrase “in order to increase or improve levels of public services,” the substantive description should first present the repeal of a portion of the Taxpayer’s Bill of Rights (TABOR), then describe the creation of a new tiered state income tax, note that the additional revenue will be deposited in the general fund for “public services,” and make clear that the measure eliminates future TABOR tax rebates for the associated multi-billion-dollar tax increase.

To illustrate, the measure addresses:

1. The repeal of a portion of the Taxpayer’s Bill of Rights (TABOR), which guarantees a flat tax rate and currently requires voter approval for changes.
2. Creation of a new tiered statutory income tax that can be changed in the future without voter approval.
3. A multi-billion-dollar tax increase for a list of public services, without details.
4. Permanent elimination of TABOR tax rebates associated with the new tax revenue.

Suggested Revised Title

State taxes shall be increased \$3.25 billion annually, by amending the Colorado Constitution to eliminate the requirement in the Taxpayer’s Bill of Rights (TABOR) that all income be taxed at one flat rate and by creating new law in the Colorado Revised Statutes to impose a tiered state income tax on individuals, estates, trusts, sole proprietors, and corporations beginning January 1, 2027, establishing various income tax rates based on the amount of taxable income earned by the taxpayer, and, in connection therewith, depositing the resulting revenue in the state general fund in order to increase or improve levels of public services, authorizing the state to retain and spend

the additional revenue rather than refund it to taxpayers as otherwise required by law, which will result in the estimated change in income taxes owed by individuals as identified in the following table:

I. Multiple Subjects

Initiative #145 contains more than one subject:

1. Eliminating the flat-rate income tax protection in the Taxpayer's Bill of Rights (TABOR) that presently can only be changed by voters.
2. Creating a new statutory tiered income tax that can be changed by future legislators, without voter approval. This alone is a single-subject.
3. Increasing income tax revenues by billions for undefined appropriations and obligations that haven't been specifically disclosed.
4. Permanently eliminating Taxpayer's Bill of Rights rebates from the associated multi-billion tax increase.

Section 4 of the measure lists programs including teacher pay, Medicaid replacement, compliance with new federal requirements, health-insurance subsidies, homelessness programs, food assistance, substance-abuse treatment, and wildfire and flood mitigation. This wide-ranging list crosses into distinct policy areas that are not merely incidental to one another. Bundling them into a single measure risks violating the single-subject requirement.

II. Misleading or Incomplete Title

1. Speculative Claims Regarding Public Services

While statute requires the phrase "in order to increase or improve levels of public services," this language implies a guaranteed outcome. In reality, the measure provides no criteria to ensure service levels will increase. Additional revenue could simply replace existing sources, leaving services unchanged. The title should not suggest promises beyond what the measure guarantees.

2. Listing Specific Categories of Public Services

The current title enumerates categories such as education, health care, child care, and public safety. The initiative text expands even further. Voters may interpret this as a guarantee that each area will receive funding, when in fact the measure directs all revenue to the general fund for appropriation at the legislature's discretion. To remain neutral and avoid misleading voters, the title should use only the general phrase "public services" without enumerating categories and include the phrase, "as undefined", to notify voters there aren't many details to rely upon.

3. Explicit Reference to TABOR

Because the measure amends the Colorado Constitution by repealing a provision of the Taxpayer's Bill of Rights, the title should explicitly reference "Taxpayer's Bill of Rights

(TABOR).” Including both the full name and acronym ensures clarity for voters, particularly during the petition-signing stage, when they may not otherwise realize that TABOR is being repealed.

4. **Disclosure Regarding Refunds**

The title should clarify that the measure authorizes the state to retain and spend the additional revenue rather than refund it to taxpayers as TABOR otherwise requires. Past measures such as Proposition BB, Proposition II, and Initiative #63 included this disclosure in their titles. Voters deserve that same clarity here as a likely large amount of voters would not understand the impact of a “voter approved revenue change” versus you would have gotten a refund for associated dollars if not for this part, now you won’t.

Initiative #63 (2021-2022), “allowing the additional revenue to be from revenue that the state or a local school district is otherwise required to refund to taxpayers in years in which a refund is due...”

III. Conclusion

For these reasons, I respectfully request that the Title Board grant rehearing to:

1. Address the single-subject concerns.
2. Revise the sequence of the substantive description so that it presents the measure in a neutral order of impact.
3. Remove speculative and misleading enumerations of specific public services.
4. Explicitly reference the Taxpayer’s Bill of Rights (TABOR).
5. Clarify in the title that new revenue will be retained and spent rather than refunded to taxpayers.

Sincerely,
Natalie Menten
Colorado Eligible Elector