

# STATE OF COLORADO

## Colorado General Assembly

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## MEMORANDUM

To: Carol Hedges and Steve Briggs  
FROM: Legislative Council Staff and Office of Legislative Legal Services  
DATE: November 16, 2018  
SUBJECT: Proposed initiative measure 2019-2020 #13, concerning State Fiscal Policy

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 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 intended to aid proponents in determining the language of their proposal and to avail the public of knowledge of the contents of the proposal. Our first objective is to be sure we understand your intent and your objective in proposing the amendment. We hope that the statements and questions contained in this memorandum will provide a basis for discussion and understanding of the proposal.

This initiative was submitted with a series of initiatives including proposed initiatives 2019-2020 #3 to #21. The comments and questions raised in this memorandum will not include comments and questions that were addressed in the memoranda for proposed initiatives 2019-2020 #3 to #21, except as necessary to fully understand the issues raised by the revised proposed initiative. Comments and questions addressed in those other memoranda may also be relevant, and those questions and comments are hereby incorporated by reference in this memorandum.

## **Purposes**

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

1. To repeal article X, section 20 of the Colorado Constitution, which is commonly referred to as "TABOR", excluding the requirement for prior voter approval for tax measures;
2. To eliminate the requirement for prior voter approval for any assessment ratio increase for a property class;
3. To create an exception to the prior voter approval requirement for tax measures based on the total projected revenue from all of a district's concurrent tax measures;
4. To repeal the requirement, commonly referred to as the "Gallagher Amendment", that the General Assembly adjust the property tax residential assessment rate in accordance with a formula designed to maintain the percentage of the aggregate statewide valuation that is attributable to residential property in the state;
5. To repeal the requirement that the nonresidential property tax assessment rate is 29%; and
6. To repeal all funding requirements for public school preschool through twelfth grade education that were included in an initiative commonly referred to as "Amendment 23".

## **Substantive Comments and Questions**

The substance of the proposed initiative raises the following 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?

## **Technical Comments**

The following comments address technical issues raised by the form of the proposed initiative. These comments will be read aloud at the public meeting only if the proponents so request. You will have the opportunity to ask questions about these

comments at the review and comment meeting. Please consider revising the proposed initiative as suggested below.

1. It is standard drafting practice to use SMALL CAPITAL LETTERS, rather than ALL CAPS, underlining, or **bold**, to show the language being added to and stricken type, which appears as ~~stricken type~~, to show language being removed from the Colorado constitution.
2. Please add a period to subsection (2)(b) in section 1 of the proposed initiative.
3. In section 2 of the proposed initiative, amending subsection (1)(b) of article X, section 3, the period after "motels" is bolded, as is the "T" shown after the strike-type. Please remove the bold.