

Tax Revenue for
Voter Per Diem



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

Section 1. In Colorado Revised Statutes, **add** section 39-22-130 as follows:

39-22-130. Voter tax per diem. (1) THE PEOPLE OF THE STATE OF COLORADO HEREBY FIND AND DECLARE THAT VOTING IS A PUBLIC SERVICE VALUED BY THE PUBLIC; THAT THE TIME AND EXPENSE OF VOTING ARE INCREASED BY THE CONFUSION AND INTERFERENCE CAUSED BY THE LARGE AMOUNT OF SPENDING BY THE WEALTHY TO INFLUENCE OUR ELECTIONS; THAT THE AVERAGE VOTER USES NO LESS THAN THREE HOURS OF TIME TO VOTE; THAT THE AVERAGE VOTER INCURS EXPENSES EQUIVALENT TO NO LESS THAN THE PER DIEM CREATED HEREIN IN EXERCISING THEIR RIGHT TO VOTE; AND THAT THE INTERESTS OF THE PEOPLE ARE BEST SERVED BY CREATING THE PER DIEM DESCRIBED HEREIN TO OFFSET THOSE COSTS AND INCREASE ELECTORAL PARTICIPATION AND THE REPRESENTATIVENESS OF OUR GOVERNMENT.

(2) THERE IS HEREBY IMPOSED THE FOLLOWING ADDITIONAL TAX EFFECTIVE AS OF THE 2019 INCOME TAX YEAR:

(A) A TAX OF ONE HALF PERCENT IS IMPOSED ON THE COLORADO TAXABLE INCOME OF COLORADO INCOME TAXPAYERS IN EXCESS OF \$405,000, TO BE ADJUSTED ANNUALLY FOR INFLATION, OF EVERY INDIVIDUAL, ESTATE, AND TRUST.

(3) ALL REVENUES RECEIVED BY OPERATION OF SUBSECTION (2) SHALL BE EXCLUDED FROM FISCAL YEAR SPENDING, AS THAT TERM IS DEFINED IN SECTION 20 OF ARTICLE X OF THE CONSTITUTION, AND THE CORRESPONDING SPENDING LIMITS UPON STATE GOVERNMENT.

(4) THE REVENUES GENERATED BY OPERATION OF SUBSECTION (2) SHALL BE APPROPRIATED ANNUALLY BY THE GENERAL ASSEMBLY TO FUND A PER DIEM TO BE CREDITED AND REFUNDED AS APPROPRIATE TO ALL ELECTORS WHO CAST A BALLOT IN A COLORADO GENERAL ELECTION AGAINST THE INCOME TAXES DUE UNDER C.R.S. 39-22-104 FOR THE YEAR IN WHICH SAID GENERAL ELECTION OCCURRED.

(5) THE AMOUNT OF THE PER DIEM DESCRIBED IN SUBSECTION (4) SHALL BE IN THE AMOUNT OF THE GREATER OF THE TOTAL REVENUES GENERATED BY THAT SUBSECTION IN THE TWO TAX YEARS PRECEDING THE GENERAL ELECTION YEAR LESS THE GOVERNMENT'S COSTS TO ADMINISTER SAME DIVIDED BY THE ELIGIBLE NUMBER OF VOTERS IN THE GENERAL ELECTION YEAR, THREE TIMES THE STATE MINIMUM WAGE, OR TWENTY SEVEN DOLLARS.

(6) THE PER DIEM ALLOWED UNDER THIS SECTION MAY BE CLAIMED IN ANY INCOME TAX YEAR BEGINNING WITH THE INCOME TAX YEAR 2020 AND IN ALL YEARS IN WHICH A GENERAL ELECTION OCCURS THEREAFTER.

(7) THE SECRETARY OF STATE AND COUNTY CLERKS SHALL ASSIST THE DEPARTMENT OF REVENUE IN ADMINISTERING THIS PER DIEM BY VERIFYING THAT ANY CLAIMANT IS ELIGIBLE TO RECEIVE IT.

(8) THE SECRETARY OF STATE AND DEPARTMENT OF REVENUE SHALL IMPLEMENT RULES AS NECESSARY TO ENABLE THEM TO CARRY OUT THE PROVISIONS OF THIS SECTION AND TO MAINTAIN THE CONFIDENTIALITY OF BALLOT DETERMINATIONS IN DOING SO.

(9) ANY RESIDUAL FUNDS GENERATED BY SUBSECTION 2(A) SHALL BE DIRECTED TO THE GENERAL FUND.

Designated Representatives:

Jason Legg, 11475 E. Arkansas Ave., Aurora CO 80012; 307-761-3014;

Jason.m.legg@gmail.com

Scott Cadiz, 1460 S. Birch St., Denver CO 80222; 303-332-6531; Scott.cadiz@gmail.com