

STATE OF COLORADO

Colorado General Assembly

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MEMORANDUM

TO: Michael Fields and Jesse Mallory
FROM: Legislative Council Staff and Office of Legislative Legal Services
DATE: May 7, 2021
SUBJECT: Proposed initiative measure 2021-2022 #40, concerning the reduction of the excise tax imposed on gasoline

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 proposed initiative 2021-2022 #39. This memorandum will not include comments and questions that were addressed in the memorandum for proposed initiative 2021-2022 #39. Comments and questions addressed in the memorandum for proposed initiative 2021-2022 #39 may also be relevant, and those questions and comments are hereby incorporated by reference in this memorandum. Only new comments and questions are included in this memorandum.

Purposes

The major purpose of the proposed amendment to the Colorado Revised Statutes appears to be to reduce, as of January 1, 2023, the excise tax imposed on gasoline from twenty-two cents per gallon or fraction thereof to eighteen cents per gallon or fraction thereof.

Substantive Comments and Questions

There are no new substantive comments.

Technical Comments

There are no new technical comments.