

Testimony of John B. Brockmeyer of Arvada in opposition to SB 26-042

Thank you to the Chair and members of the Committee for the opportunity to appear here today.

As one who helped author the Taxpayer Bill of Rights and who travelled the state advocating for its passage, I stand in strong opposition to its weakening by Senate Bill 26-042.

From the day the Taxpayer Bill of Rights was passed in a near landslide, big government legislators, judges, and outside groups have tried to weaken or outright repeal it. Witness the numerous failed attempts to put repeal on the ballot as a citizen initiative, Referendum C in 2005, bill after bill attempting repeal right up through last year's session including HR25-1023 attempting to overturn it in the courts, Colorado Court rulings ignoring the ballot single-issue restriction, allowing reclassification of taxes as fees to strip voters of their right to approve new taxes, allowing unconstitutional automatic revenue increases without voter approval, and on, and on, and on. The list is almost endless.

Twice, the people of Colorado have voted to allow you to keep and spend so-called "dedicated" revenues out of their TABOR refunds, only to regret those votes as you are now back, hat in hand, asking for still more and bigger chunks of those refunds.

This proposed amendment is drawn with provisions so broadly worded that almost any revenue source can be added to its list of exemptions, just as has been done by hiding obvious tax increases as fees and normal government services as enterprises to exempt them from TABOR restrictions and voter approval.

I am adamantly opposed to turning the Taxpayers Bill of Rights into Swiss cheese, poking so many holes in it so as to finally render it moot. But I am not alone in my opposition – when given the chance, the people of Colorado have said NO with their votes and by wide margins.

- They say NO to lawsuits by this legislature, attempting to declare a constitutional amendment unconstitutional;
- They say NO to activist judges who have ignored their duty to rein in actions by this body that are blatantly unconstitutional, and who have circumvented the Colorado Constitution by judicial fiat;
- They say NO to chipping away at their right to approve tax increases until no right remains;
- And now they will say NO to the creation of new, special "exempt" revenue streams, so broadly defined that soon everything will be one of these streams and TABOR refunds will disappear entirely.

It is long past time for this government to end the assault on the Taxpayer Bill of Rights, to respect the expressed will of the people of Colorado, and to say NO to Senate Bill 26-042.

Thank you, Madam Chair, members of the committee, for the opportunity to comment on Senate Bill 042.

My name is Nash Herman, I am a fiscal policy analyst at Independence Institute, Colorado's free-market think tank. I also write articles for Complete Colorado on fiscal topics in Colorado.

As a free-market think tank, Independence Institute generally supports state policy that protects Coloradans' constitutional right to direct participation in their own taxation, and generally opposes state policy that attempts to circumvent voter authorization of state revenue and spending. We believe the discussion surrounding SB 042 relates to those principles.

While SB 042 may have a plausible cause for the reclassification of specified revenue streams according to definitions of "damage awards" and "collections for another government," the bill raises concerns about the overall growth of Colorado's state government beyond what was intended by TABOR.

TABOR was passed in 1992 by Coloradans to "reasonably restrain most the growth of government." To reasonably restrain government growth, state revenue/spending is limited to a formula based on population plus inflation, subject to voter approval.

However, [recent research from the Independence Institute](#) shows that, when adjusted for population growth and inflation, Colorado's state government continues to grow beyond TABOR's revenue and spending limits.¹

For example, the General Fund has grown by 44% since FY1993-94, but cash funds have grown by 588% when adjusted to population growth and inflation. Whereas approximately 56% of the state's budget was once subject to TABOR, now that number is 35%.

The General Assembly has deliberately circumvented TABOR's constraints by creating or expanding enterprises that generate revenue through TABOR-exempt fees, allowing spending growth without voter approval for tax increases.

Given that TABOR is already being circumvented through fee-based enterprises, SB 042's expansion of TABOR-exempt revenue via reclassification risks creating another pathway for revenue growth outside voter oversight. Also, the bill could potentially lead to an overreliance on penalties and fines that could distort regulatory enforcement priorities away from compliance and instead toward revenue generation.

By reducing revenue subject to TABOR, SB 042 would diminish Coloradans' freedom to spend their own hard-earned money and to have a direct say in how their tax dollars are spent by potentially reducing TABOR revenue by approximately \$31 million annually that

would otherwise be returned to taxpayers. I urge the committee to consider these broader implications and prioritize preserving a key constitutional provision that you swore to protect. Thank you.

¹ Nash Herman, *Leviathan by Loophole: the Growth of Colorado's State Government After TABOR*, Independence Institute, January 20, 2026. <https://i2i.org/leviathan-by-loophole-the-growth-of-colorados-state-government-after-tabor/>.

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Senate Finance

02/10/2026 02:00 PM

SB26-042 Revenue Classification Taxpayers Bill of Rights

Typed Text of Testimony Submitted

Name, Position, Representing	Typed Text of Testimony
Trina Konrath Against themselves	As a constituent, I respectfully ask that voters be given the opportunity to approve any tax increases before they are enacted. Being asked directly ensures transparency, accountability, and public trust in the decisions that affect our finances. Please allow the people you represent to have a voice before raising taxes.
MARK GOLDGEIER Against themselves	<p>my wife and i moved from new york state to colorado in 2024. a prime reason for our move was the unacceptable regulation and taxation scheme in new york state. we had read about tabor and thought, what a thoroughly American and responsible mechanism to restrain runaway government spending and to allow state residents to budget for their futures, even when they expect to live her for decades to come.</p> <p>alas, tabor has been gutted fees and other workarounds are obviating the intent of the people when they voted for tabor. please strengthen tabor don't work against the legitimate interests of the people of colorado.</p>
Renee Varra Lewellyn Against themselves	<p>TABOR exists for one reason: to stop government from growing without voter consent and to return excess revenue to the taxpayers who earned it. It is not complicated, and it is not broken.</p> <p>SB26-042 is a direct attempt by the Colorado Legislature to weaken TABOR without asking voters. By redefining "collections for another government" and "damage awards," this bill deliberately removes revenue from TABOR's limits so the state can keep more money, issue fewer refunds, and avoid constitutional accountability.</p> <p>Let's be clear: this is not policy cleanup. It is a workaround. It is a deliberate effort to sidestep voter-approved limits through statutory redefinition instead of public approval.</p> <p>If the Legislature believes TABOR should be changed, it should have the honesty to put that question on the ballot. SB26-042 does the opposite—it quietly rewrites the rules while pretending to respect the Constitution.</p> <p>This bill weakens taxpayer protections, ignores voter intent, and erodes trust in government. For those reasons, SB26-042 should be rejected</p>
WILLIAM CRUTHERS Against themselves	<p>Tabor was created and adopted by the voters of Colorado to limit government growth and spending by ensuring that tax increases were voted on by the citizens, and to ensure that unspent money was returned to taxpayers in the form of refunds.</p> <p>SB26-042 allows the government to weaken TABOR by narrowing the spending that has to be classified under TABOR. This allows government to circumvent having the</p>

	<p>voters involved in agreeing or disagreeing on how the money is spent, and avoiding accountability for how the money is spent.</p> <p>The State needs to be honest and aboveboard with the voters, and allow the voters to decide on the spending and the limits based on the approved budgets!</p> <p>This bill is an attempt to "reclassify" how our money is spent, and how it is accounted for.</p> <p>That is the core of why TABOR was adopted! If and when the government needs additional monies, the process needs to be "ASK THE VOTERS"!!. Do not try to re-classify, or redefine the actions to avoid having to meet the rigors of TABOR.</p> <p>This is akin to "fees" being invented to circumvent calling them "taxes" and having to put them in front of the voters for approval. SB26-042 is the same situation, and is another attempt to get around the rules and regulations of why TABOR was created to protect the voters from greedy politicians. I VOTE NO!!</p>
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