

**From:** [Cory Gaines](#)  
**To:** [Statewide Initiatives](#)  
**Subject:** [EXTERNAL] Written comment for the Title Setting Board for Initiatives #39 and #40.  
**Date:** Monday, April 17, 2023 4:44:33 PM

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To the Colorado Title Board,

My name is Cory Gaines and I am writing in with regard to proposed initiatives #39 and #40 (both tentatively called "Authorization to Retain Excess State Revenue").

I am hoping to be able to talk to you in person during the meeting, but am sending this email in case my teaching schedule does not allow it.

I believe that the initiatives are missing some important language. There are a two things that I believe should be added.

First, these proposed initiatives do not contain any mention of the fact that the excess revenues to be retained would have otherwise been returned to taxpayers. This is an important detail to include and its inclusion has some precedent with the Title Board.

To wit, the link below, included for convenience's sake, is to the "Hearing Result" page for Initiative 63 from 2021/2022. I point you to the Title Board's inclusion of the following in the Ballot Title and Submission Clause: "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"

Initiatives #39 and #40 for 2022/2023 need to include phrasing such as this to be complete and to be in synch with earlier rulings by this board.

Second, I would like to point out the fact that this initiative does not include any of the language or the all capitals print required by the Taxpayer Bill of Rights. While not a direct tax increase—a direct taking—this initiative would nonetheless amount to the same thing. I believe the all-caps prelude required by TABOR needs to be included here.

Thank you for your time and attention.

Cory

<https://www.sos.state.co.us/pubs/elections/Initiatives/titleBoard/>

<https://www.sos.state.co.us/pubs/elections/Initiatives/titleBoard/filings/2023-2024/39Final.pdf>