

STATE OF COLORADO

Colorado General Assembly

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MEMORANDUM

TO: Scott Wasserman and Kevin Vick
FROM: Legislative Council Staff and Office of Legislative Legal Services
DATE: April 4, 2023
SUBJECT: Proposed initiative measure 2023-2024 #40, concerning retention of excess state revenues for purposes related to school financing, fire protection, and water conservation

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 initiative 2023-2024 #39. The comments and questions raised in this memorandum will not include comments and questions that were addressed in the memorandum for proposed initiative 2023-2024 #39, except as necessary to fully understand the issues raised by the revised proposed initiative. Comments and questions addressed in the memorandum for initiative 2023-2024 #39 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 Revised Statutes** appear to be:

1. To allow voters to authorize the state to retain and spend state revenues in excess of the limitation on state fiscal year spending that the state would otherwise be required to refund under section 20 (7)(d) of article X of the state constitution for the purposes of:
 - a. Supplementing the state's share of a district's total program to offset any reduction in revenue available to fund the district's share of its total program as a result of any statewide revision to the laws or policies governing property taxation in Colorado;
 - b. Funding payments or grants to local government entities or special districts for fire protection programs, services, and equipment to offset any reduction in revenue to the local government entities or special districts for these purposes as a result of any statewide revision to the laws or policies governing property taxation in Colorado; and
 - c. Funding payments or grants to local government entities or special districts for water conservation programs and services to offset any reduction in revenue to the local government entities or special districts for these purposes as a result of any statewide revision to the laws or policies governing property taxation in Colorado.

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?
2. What is the intended difference in the language in this initiative and in initiative 2023-2024 #39?
3. What is meant by the language "as a result of any statewide revision to the laws or policies governing property taxation in Colorado"?

- a. Is this language intended to include other initiatives adopted by the voters that amend the Colorado constitution concerning any matter relating to property taxation in the state?
 - b. Is this language intended to include other initiatives adopted by the voters that amend the Colorado Revised Statutes concerning any matter relating to property taxation in the state?
 - c. Is this language intended to include legislative changes to the Colorado Revised Statutes by the general assembly concerning any matter relating to property taxation in the state?
 - d. Is this language intended to include promulgation of regulations or rules by state agencies concerning any matter relating to property taxation in the state?
 - e. Is this language intended to include any judicial opinion that limits or otherwise affects the application of a law or policy governing property taxation in Colorado?
 - f. Is there any type of law or policy that relates to property taxation in the state that would not be covered by the proposed initiative?
4. Should the provisions of the proposed initiative be applicable only if there is a statewide revision to the "laws or policies" governing property taxation in Colorado after the effective date of the proposed initiative?
 5. Should the effective date of the proposed initiative be contingent on there being a statewide revision to the "laws or policies" governing property taxation in Colorado?

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.

There are no new technical comments.