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Colorado Secretary of State

COLORADO TITLE SETTING BOARD

IN THE MATTER OF THE BALLOT TITLE AND SUBMISSION CLAUSE FOR  
INITIATIVE 2019-2020 #179

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MOTION FOR REHEARING

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On behalf of Tyler Sandberg, a registered elector of the State of Colorado, the undersigned counsel hereby submits this Motion for Rehearing of the Title Board's February 5, 2020, decision to set the title of 2019-2020 Initiative #179 ("Initiative"), pursuant to C.R.S. § 1-40-107, and as grounds therefore states as follows:

**I. The Initiative contains multiple subject in violation of the single-subject requirements.**

A. The Initiative has several distinct and separate purposes:

1. The Initiative requires a new state tax system that bases tax collection on undefined terms that cannot be measured.
2. The Initiative affects state taxes of any kind (income tax, sales tax, property tax, etc.) on all taxpayers (including individuals and corporations).
3. The Initiative affects local taxes of any kind (income tax, sales tax, property tax, etc.) on all taxpayers (including individuals and corporations).
4. Requiring that the tax system shall be predictable, flexible, and competitive with other state tax systems and that taxpayers shall be subject to taxes to provide a certain indeterminate level of public support could necessitate any number of changes to tax allocations, tax deductions, and tax rates.
5. The language conflicts with Article X, Section 20 of the Colorado Constitution.

**II. The Initiative title is unclear and misleading.**

- A. This Initiative does not have a central purpose that can be summarized in the title and the provisions of the Initiative are too vague to for the Title Board to be able to advise the electorate of the central purpose of the initiative.
- B. The purposes of this Initiative are so unclear that setting this title would be misleading and cause voter confusion about the effect of a "yes" or "no" vote.
- C. The proponents and current title state that the Initiative's purpose is the "establishment of constitutional principles to guide the state tax system," yet the language of the Initiative goes beyond establishing principles. The Initiative provides constitutional directives ("shall" is used repeatedly) that

unquestionably require compliance with the new law. Although we do not yet understand the standards presented by this new law, the fact that it will affect existing statutes and preceding constitutional laws that do not conform to the standards is evident. Presenting this Initiative to voters as merely some “guiding principles” is misleading, if not deceptive. Specifically, the Objector challenges the following wording fails to convey the mandatory nature of the directives : “the establishment of constitutional principles to guide the state tax system,” and “establishing a policy goal that each taxpayer pay the same percentage of income in total state and local taxes.”

**III. The Initiative contains an impermissible catchphrase.**

The phrase “fair and just tax system” refers to a graduated income tax system by those who support such system, and “fair and just tax system” is a catch phrase within the context of contemporary political debate.

**IV. The Fiscal Impact Statement and Abstract fail to comply with the requirements of Section 1-40-105.5 and are misleading.**

The fiscal impact statement and abstract are expressly and improperly based on an assumption about the possible effects of the Initiative. The assumption is that the Initiative does not change the applicability of any current state or local taxes or taxing authority. There is no explanation of why, given the clearly stated directives throughout this measure, that it is assumed to do nothing and have no fiscal impact. The fiscal impact statement is flawed because the Initiative itself is so vague and confusing that the potential fiscal impacts of the Initiative are impossible to define and hinder the ability to create a fiscal impact statement that provides the information required by statute. The fiscal impact statement and abstract are misleading.

Accordingly, the Objector respectfully requests that this Motion for Rehearing be granted and a rehearing set pursuant to C.R.S. § 1-40-107(1).

Respectfully submitted this 12th day of February, 2020.

MAVEN LAW GROUP

/s/ Gwendolyn Benevento

Gwendolyn Benevento, 34190

1800 Glenarm Place, Suite 950

Denver, CO 80202

303-218-1750

gbenevento@mavenlawgroup.com