Be it Enacted by the People of the State of Colorado:

SECTION 1. In the constitution of the state of Colorado, article X, add section 22 as follows:

Section 22. VOTER APPROVAL OF CERTAIN TAX INCREASES.

(1) **VOTER APPROVAL REQUIRED.** Voter approval is required for any new state tax or state tax rate increase that applies to taxpayers whose income is in the lowest ninety percent of income.

(2) **DETERMINATION OF NEED FOR VOTER APPROVAL.** In determining whether a new state tax or state tax rate increase requires voter approval, the state shall use income data from the Colorado Department of Revenue.