CDOS Received: April 13, 2022 11:48 P.M. C. Hammack

Colorado Title Setting Board 1700 Broadway, 5th Fl. Denver, CO 80290

From: Natalie Menten, Colorado registered elector

Motion for Rehearing Initiatives 2021-2022 #83-88

My objections apply to common language included in all six issues. The proposed initiatives include multiple separate and distinct subjects and the title is unclear and misleading.

I've added bold emphases to reflect the text related to this motion.

#83

State taxes shall be increased by \$62.4 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized deductions, by capping their itemized state income tax deductions at \$20,000 for single tax return filers and at \$26,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

Single-subject Issues

Initiatives 83-88 contain multiple subjects.

- 1. Income tax deduction changes for individuals whose adjusted federal income is above a threshold.
- 2. Creates a special program only for *participating public schools*. This appears to be different than the National Lunch Program or Breakfast Program, which includes public schools but also non-profit private and residential child care institutions.
- 3. Affects local school district's payroll by requiring increase in wages or stipend for certain classes of public school employees whose compensation may be determined by a union collective bargaining agreement. (Proposed CRS 22-82.9-206) ---- Second subject
- 4. Creates a taxpayer-funded grant program directly benefiting grower associations or other organizations that aggregate products from producers to solicit public contracts from schools. (Proposed CRS 22-82.9-207) --- Third subject

5. The proposed initiatives require the general assembly to appropriate at least \$5 million dollars annually to this program. Is the minimum \$5 million in addition to the tax increase? If the revenue from the tax increase is insufficient, the initiatives require that revenue shortfalls are backfilled by other funds. (Proposed CRS 22-82.9-209)

Single-subject discussion

Initiatives 83-88 create a special compensation class for only certain categories of public school employees. This is not necessarily connected to a healthy school meals program. School employee compensation is a second subject.

22-82.9-206. School meals food preparation and service employees - wage increase or stipend. IN ADDITION TO THE AMOUNTS RECEIVED PURSUANT TO SECTIONS 22-82.9-204 AND 22-82.9-205, A SCHOOL FOOD AUTHORITY PARTICIPATING IN THE PROGRAM MAY RECEIVE THE GREATER OF THREE THOUSAND DOLLARS OR AN AMOUNT EQUAL TO TWELVE CENTS MULTIPLIED BY THE NUMBER OF SCHOOL LUNCHES THAT QUALIFY AS ELIGIBLE MEALS THAT THE PARTICIPATING SCHOOL FOOD AUTHORITY PROVIDED IN THE PREVIOUS BUDGET YEAR, SO LONG AS THE PARTICIPATING SCHOOL FOOD AUTHORITY USES ONE HUNDRED PERCENT OF THE AMOUNT RECEIVED PURSUANT TO THIS SECTION TO INCREASE WAGES OR PROVIDE STIPENDS FOR INDIVIDUALS WHOM THE PARTICIPATING SCHOOL FOOD AUTHORITY EMPLOYS TO DIRECTLY PREPARE AND SERVE FOOD FOR SCHOOL MEALS. TO RECEIVE THE AMOUNT DESCRIBED IN THIS SECTION, A PARTICIPATING SCHOOL FOOD AUTHORITY MUST SUBMIT DOCUMENTATION TO THE DEPARTMENT AS REQUIRED BY RULES OF THE STATE BOARD TO DEMONSTRATE THAT THE INCREASE IN WAGES OR PROVISION OF STIPENDS USING THE AMOUNT RECEIVED PURSUANT TO THIS SECTION IS IMPLEMENTED FOR THE BUDGET YEAR IN WHICH THE AMOUNT IS RECEIVED.

Creating or employing an unnamed non-profit to dispense publicly granted taxpayer funds to grower associations or other organizations that aggregate products from producers is another topic. Agricultural promotion programs, even to the extent of supplying grants to private entities for infrastructure investments and training is a third subject.

- 22-82.9-207. Local school food purchasing technical assistance and education grant program created report. (1) THERE IS CREATED IN THE DEPARTMENT THE LOCAL SCHOOL FOOD PURCHASING TECHNICAL ASSISTANCE AND EDUCATION GRANT PROGRAM TO ISSUE A GRANT TO A STATEWIDE NONPROFIT ORGANIZATION TO DEVELOP AND MANAGE A GRANT PROGRAM TO ASSIST WITH THE PROMOTION OF COLORADO GROWN, RAISED, OR PROCESSED PRODUCTS TO SCHOOL FOOD AUTHORITIES PARTICIPATING IN THE PROGRAM AND TO ASSIST PARTICIPATING SCHOOL FOOD AUTHORITIES IN PREPARING MEALS USING BASIC INGREDIENTS, WITH MINIMAL RELIANCE ON PROCESSED PRODUCTS.
- (2) SUBJECT TO AVAILABLE APPROPRIATIONS, THE NONPROFIT ORGANIZATION MAY AWARD GRANTS FOR:
 (a) TRAINING, TECHNICAL ASSISTANCE, AND PHYSICAL INFRASTRUCTURE, AWARDED TO PARTICIPATING SCHOOL FOOD AUTHORITIES, GROWER ASSOCIATIONS, OR OTHER ORGANIZATIONS THAT AGGREGATE PRODUCTS FROM PRODUCERS FOR.
- (I) PROFESSIONAL CONTRACTING SERVICES TO SUPPORT THE DEVELOPMENT AND SUSTAINABILITY OF LOCAL AND REGIONAL FOOD SYSTEMS:
- (II) CHEF TRAINING ON FOOD HANDLING, MEAL PREPARATION USING BASIC INGREDIENTS, AND PROCUREMENT PRACTICES, AND FOR KITCHEN EQUIPMENT PURCHASES:
- (III) GOOD AGRICULTURAL PRACTICES CERTIFICATION COSTS AND GOOD HANDLING PRACTICES CERTIFICATION COSTS AND TRAINING ON SELLING TO SCHOOLS; AND
- (IV) CAPACITY BUILDING FOR LOCAL VALUE-ADDED PROCESSED PRODUCTS; AND
- (b) EDUCATION, OUTREACH, AND PROMOTION FOR:
- (I) SCHOOLS TO ENGAGE FAMILIES AND COMMUNITIES AROUND THE BENEFITS OF FARM-TO-SCHOOL AND WAYS TO SUPPORT FARM-TO-SCHOOL: AND
- (II) GROWER ASSOCIATIONS AND GROWERS TO COMMUNICATE TO SCHOOLS AND SCHOOL COMMUNITIES ABOUT THE MULTIPLE BENEFITS OF PURCHASING LOCAL PRODUCTS.

1. "...concerning the creation and funding of the healthy school meals for all program,"

Proponents expressed their desire to have the phrase "healthy school meals for all" included but that phrase doesn't seem accurate? Proposed initiatives No. 83-88 appear to single-out public schools as the beneficiaries and *exclude* non-profit private schools and child care institutions. If there is selective school recipients, that does not align with a school meals *for all* concept. For reference, <u>if</u> I have interpreted the federal program correctly, the National School Lunch or Breakfast Program is offered to public schools, plus - non-profit private schools and child care institutions.

Further in the proposed title, it does clarify *public* schools, "providing free meals in public schools for all students". I still don't know that's accurate.

Question: if a public school didn't qualify for the National School Lunch or Breakfast Program, would the school receive grants proposed under No. 83-88? If the answer is no, then it seems accurate to label these initiatives in the title submission as "healthy school meals for **all**".

2. "federal taxable income"

Should this be federal **adjusted** income?

Information that should be added to the title

- 1. Add clause regarding the minimum annual earmarked \$5 million that must be appropriated with notice that if the tax increase revenue is not sufficient, the general assembly must appropriate general funds to cover shortfalls for the healthy school meals program. I will note that it's unclear from the proponent's actual CRS changes or the fiscal note whether the \$5 million is in addition to the tax increase or a dedicated amount from the tax increase.
- 2. Alert voters that revenue will not be included in the constitutional revenue limits under the Taxpayer's Bill of Rights (Art. X, Sect. 20).
- 3. The proposed initiatives would reduce the amount of the Taxpayer's Bill of Rights refund required under TABOR if the state would have to backfill the revenue shortfalls as required under 22-82.9-209 (2).

In summary, #83-88 include more than one subject. I'm especially concerned with the payroll classification and public funds going to private entities to promote their industry. These topics should be presented to the voters separately and not in proposed initiative No's. 83-88.

If the Title Board moves to discussion about the text, I would suggest the following language.

Suggestion

State taxes shall be increased by \$62.4 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal ADJUSTED taxable income of \$250,000 or greater and claim itemized deductions, by capping their itemized state income tax deductions at \$20,000 for single tax return filers and at \$26,000 for joint tax return filers; providing free COMPLIMENTARY meals in participating public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed BY PARTICIPATING PUBLIC SCHOOLS to prepare and serve ELIGIBLE school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products [insert notice of public funds used as grants to grower associations and aggregators of produce]; EXEMPTING THE ADDITIONAL INCOME TAX REVENUES FROM CONSTITUTIONAL SPENDING LIMITS UNDER TABOR; DIRECTING THE COLORADO GENERAL ASSEMBLY TO BACKFILL ANY REVENUE SHORTFALLS WITH GENERAL FUNDS WHICH MAY REDUCE FUNDING TO HEALTH AND HUMAN SERVICES PROGRAMS, K-12 EDUCATION, TRANSPORTATION, CORRECTIONS AND JUDICIAL OPERATIONS, OTHER GENERAL FUND PROGRAMS, OR TAXPAYER REFUNDS IF A REFUND IS REQUIRED UNDER THE TAXPAYER'S BILL OF RIGHTS.

Sincerely – Natalie Menten

Results for Proposed Initiative #83

Ballot Title Setting Board 2021-2022

The title as designated and fixed by the Board is as follows:

State taxes shall be increased by \$62.4 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized deductions, by capping their itemized state income tax deductions at \$20,000 for single tax return filers and at \$26,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall state taxes be increased by \$62.4 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim

itemized deductions, by capping their itemized state income tax deductions at \$20,000 for single tax return filers and at \$26,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products?

Hearing April 6, 2022

Single subject approved; staff draft amended; titles set. The Board made a technical correction to the text of the initiative. Board members: Theresa Conley, Julie Pelegrin, David Powell Hearing adjourned 5:32 PM.

Results for Proposed Initiative #84

Ballot Title Setting Board 2021-2022

The title as designated and fixed by the Board is as follows:

State taxes shall be increased by \$113.1 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized deductions, by capping their itemized state income tax deductions at \$8,000 for single tax return filers and at \$13,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall state taxes be increased by \$113.1 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized deductions, by capping their itemized state income tax deductions at \$8,000 for single tax return filers and at \$13,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products?

Hearing April 6, 2022

Single subject approved; staff draft amended; titles set. The Board made a technical correction to the text of the initiative. Board members: Theresa Conley, Julie Pelegrin, David Powell Hearing adjourned 5:44 PM.

Results for Proposed Initiative #85

Ballot Title Setting Board 2021-2022

The title as designated and fixed by the Board is as follows:

State taxes shall be increased by \$101.3 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$10,000 for single tax return filers and at \$20,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall state taxes be increased by \$101.3 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$10,000 for single tax return filers and at \$20,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products?

Hearing April 6, 2022

Single subject approved; staff draft amended; titles set. The Board made a technical correction to the text of the initiative. Board members: Theresa Conley, Julie Pelegrin, David Powell Hearing adjourned 5:48 PM.

Results for Proposed Initiative #86

Ballot Title Setting Board 2021-2022

The title as designated and fixed by the Board is as follows:

State taxes shall be increased by \$126 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing

state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$8,000 for single tax return filers and at \$16,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall state taxes be increased by \$126 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$8,000 for single tax return filers and at \$16,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products?

Hearing April 6, 2022

Single subject approved; staff draft amended; titles set. The Board made a technical correction to the text of the initiative. Board members: Theresa Conley, Julie Pelegrin, David Powell Hearing adjourned 5:52 PM.

Results for Proposed Initiative #87

Ballot Title Setting Board 2021-2022

The title as designated and fixed by the Board is as follows:

State taxes shall be increased by \$140.2 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$8,000 for single tax return filers and at \$13,500 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall state taxes be increased by \$140.2 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$250,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$8,000 for

single tax return filers and at \$13,500 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products?

Hearing April 6, 2022

Single subject approved; staff draft amended; titles set. The Board made a technical correction to the text of the initiative. Board members: Theresa Conley, Julie Pelegrin, David Powell Hearing adjourned 5:56 PM.

Results for Proposed Initiative #88

Ballot Title Setting Board 2021-2022

The title as designated and fixed by the Board is as follows:

State taxes shall be increased by \$129 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$300,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$4,000 for single tax return filers and at \$8,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall state taxes be increased by \$129 million annually by a change to the Colorado Revised Statutes concerning the creation and funding of the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have federal taxable income of \$300,000 or greater and claim itemized or standard deductions, by capping their itemized or standard state income tax deductions at \$4,000 for single tax return filers and at \$8,000 for joint tax return filers; providing free meals in public schools for all students; providing grants for participating schools to purchase Colorado grown, raised, and processed products to use in school meals, to increase wages or provide stipends for individuals employed to prepare and serve school meals, and to create parent and student advisory committees to advise each district to ensure that school meals are healthy and appealing to all students; and creating a program to assist with promoting Colorado food products and preparing school meals using basic ingredients with minimal reliance on processed products?

Hearing April 6, 2022

Single subject approved; staff draft amended; titles set. The Board made a technical correction to the text of the initiative. Board members: Theresa Conley, Julie Pelegrin, David Powell Hearing adjourned 6:01 PM.