NOTICE OF ELECTION TO INCREASE TAXES ON A CITIZEN PETITION

NOTICE OF ELECTION TO INCREASE TAXES AND INCREASE DEBT ON A REFERRED MEASURE

2026 State Ballot Information Booklet

STATEWIDE ELECTION DAY
Is Tuesday, November 3, 2026

Voter service and polling centers are open 7 a.m. to 7 p.m. on Election Day.

Ballots are mailed to all registered voters between October 2 and October 9, 2026.

Legislative Council of the Colorado General Assembly
Research Publication No. 842

A “yes/for” vote on any ballot issue is a vote in favor of changing current law or existing circumstances, and a “no/against” vote on any ballot issue is a vote against changing current law or existing circumstances.

This publication and additional statewide ballot information are available at: leg.colorado.gov/bluebook

An audio version of the book is available through the Colorado Talking Book Library at: myctbl.cde.state.co.us/legislative-blue-book

A full fiscal impact statement for each measure can be found at: leg.colorado.gov/bluebook

This booklet includes judicial performance evaluations for statewide, district, and county judges up for retention in your judicial district. For information about all judges up for retention, visit: judicialperformance.colorado.gov

Local election offices can provide voter information, including where to vote, how to register to vote, and what is on your ballot. Find contact information for local election offices on the inside back cover or online at: www.coloradosos.gov/pubs/elections/Resources/CountyElectionOffices.html

Scan this QR code to access the online version of the Blue Book in English:

Escanee este código QR para acceder a la versión en línea del Libro Azul en español:

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September 10, 2026

Overview and Introduction

The statewide General Election will be held on November 3, 2026. This booklet provides information on the 14 statewide measures that will appear on your ballot, as well as on judges who will be considered for retention in your area. Additionally, this year's booklet contains one local ballot measure that only applies to certain areas of the Front Range. You will receive information about any other local government ballot measures separately.

This booklet includes election information and a quick reference guide to statewide measures, as well as the following sections.

1) **Analyses.** This section contains an analysis of each statewide measure. Each analysis includes a description of the measure and major arguments for and against. Careful consideration has been given to the arguments in an effort to fairly represent both sides of each issue. The analyses conclude with estimates of each measure's fiscal impact on state and local governments.

2) **Titles and Text.** This section includes each measure's title (in question form) as it appears on the ballot, as well as the legal language of the measure. In the measure text, new laws appear in capitalized letters and laws that are being eliminated appear in strikeout type.

3) **Recommendations on Retaining Judges.** This section contains information about the performance of judges who appear on the ballot for retention this year. This includes one justice on the Colorado Supreme Court, judges on the Colorado Court of Appeals, and district and county court judges in your area. In most cases, not all judges in this booklet will appear on your ballot. More information about these recommendations and how they are made can be found in the introduction from the Office of Judicial Performance Evaluation and online at: judicialperformance.colorado.gov

4) **Front Range Passenger Rail District Notice of Election.** This information is provided by the district, as required by a bill the state legislature passed in 2026, and applies only to voters residing within the district boundaries. More information is available online at: www.frprdistrict.com

5) **Information on Local Election Offices.** The booklet concludes with addresses and telephone numbers for local election offices. Your local election office can provide you with information on voter service and polling centers, early voting, drop boxes, and mail ballots.

2026 Measures on the Ballot

There are 14 statewide measures on the 2026 ballot. Of these, six propose changes to the state constitution, seven propose changes to the state statutes, and one proposes changes to both. The constitution and the statutes together make up state law, but the state legislature may change the statutes, with the Governor's approval. Statutory measures can be changed in the future without asking the voters.

Changing the state constitution requires voter approval. Any constitutional measure adopted by the voters must go back to the voters to change it in the future, although the legislature may adopt statutes that clarify or implement these constitutional measures, as long as they do not conflict with the constitution. Additionally, adopting a constitutional amendment requires at least 55 percent of the votes cast, except that when a constitutional amendment is limited to a repeal, it requires a simple majority vote. Each analysis in this booklet identifies the percent of the vote required for the measure to pass.

Measures Referred by the State Legislature

Proposition NN is a measure placed on the ballot by the state legislature that amends the state statutes. A measure like this is labeled a "Proposition," followed by a double letter.

Measures Initiated by Citizens

A measure placed on the ballot through the signature collection process that amends the state constitution is labeled an "Amendment," followed by a number between 1 and 99. A measure placed on the ballot through the signature collection process that amends the state statutes is labeled a "Proposition," followed by a number between 100 and 199. Of the 14 measures on the 2026 ballot, 13 were initiated by citizens.

More Information Available Online

Legislative Council Staff publishes the full ballot information booklet online in English and Spanish at leg.colorado.gov/bluebook

Voters can also find supplemental information on this site, including the full fiscal impact statement for each statewide measure and a memorandum providing more information about the constitutional revenue limit in the Taxpayer's Bill of Rights (TABOR).

About this Booklet

In 1994, Colorado voters passed Referendum B to require Legislative Council Staff (LCS), the nonpartisan research staff of the General Assembly, to prepare and distribute a ballot information booklet—the Blue Book—to all registered voter households in the state. In addition to preparing the Blue Book, LCS supports the General Assembly by providing nonpartisan research and support to legislative committees, analyzing the fiscal impact of bills and referred measures, and preparing quarterly economic and revenue forecasts. The LCS also provides accounting, administrative, constituent, visitor, and technical support to the state legislature. To learn about LCS, visit: leg.colorado.gov/lcs

LCS welcomes public participation in the Blue Book process. LCS begins writing this booklet in June. If you would like to share comments during the preparation of future Blue Books, sign up for the LCS newsletter at leg.colorado.gov/lcsmailinglists and look for updates next year.

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81 Amendment 81: Law Enforcement Communication with Federal Immigration Authorities

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Ballot Title

Shall there be an amendment to the Colorado Constitution requiring law enforcement to notify the department of homeland security when a person is charged with either a violent crime or any crime if the person has a prior felony conviction if law enforcement cannot determine that the person is lawfully present in the United States?

What Your Vote Means

YES A "yes" vote on Amendment 81 requires law enforcement to notify federal immigration authorities after filing certain criminal charges against individuals who are not confirmed to be lawfully present.

NO A "no" vote on Amendment 81 maintains current law, which allows cooperation with federal immigration authorities in some criminal matters, but limits state and local law enforcement involvement in civil immigration enforcement.

82 Amendment 82: Constitutional Right to Purchase and Sell Natural Gas

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Ballot Title

Shall there be an amendment to the Colorado Constitution creating new law granting the right for consumers to purchase natural gas for cooking or heating in homes or businesses and for distributors and utilities to sell natural gas to consumers?

What Your Vote Means

YES A "yes" vote on Amendment 82 establishes a state constitutional right to purchase and sell natural gas for use in homes and businesses.

NO A "no" vote on Amendment 82 maintains current law and regulations related to the purchase and sale of natural gas.

83 Amendment 83: Constitutional Right to Hunt and Fish

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Ballot Title

Shall there be an amendment to the Colorado Constitution creating a constitutional right to hunt, fish, and harvest fish and wildlife by traditional methods, including all species of fish and wildlife managed by the state except non-game species, endangered species, or any species that is illegal to hunt under federal law, and, in connection therewith, establishing hunting and fishing as the preferred means of managing fish and wildlife populations; and preserving the right of the state to regulate hunting, fishing, and wildlife management if necessary for sound scientific wildlife conservation and management, public safety, or to preserve the future of hunting and fishing opportunities for all species?

What Your Vote Means

YES A "yes" vote on Amendment 83 establishes a state constitutional right to hunt and fish.

NO A "no" vote on Amendment 83 means that hunting and fishing will continue as allowed under existing state and federal law.

84 Amendment 84: Mail Ballot Voter Identification

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Ballot Title

Shall there be an amendment to the Colorado Constitution requiring a voter to sign and include the last four digits of their social security number or their Colorado driver's license or identification card number on the outside of their mail ballot for any federal or state election, and, in connection therewith, allowing the voter to correct missing or incorrect information, including with alternative forms of identification; and prohibiting a county clerk and recorder from counting the mail ballot unless the problem is fixed?

What Your Vote Means

YES A "yes" vote on Amendment 84 requires voters to provide identification information with their mail ballot, in addition to their signature.

NO A "no" vote on Amendment 84 continues the current signature-only verification system for mail ballots.

85 Amendment 85: Plain Language Ballot Titles

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Ballot Title

Shall there be an amendment to the Colorado Constitution concerning ballot question language, and, in connection therewith, requiring all state and local ballot questions to be written in plain language and at no more than an 8th grade reading level and prohibiting a state statute from requiring language that conflicts with these requirements in ballot questions for citizen-initiated measures?

What Your Vote Means

YES A "yes" vote on Amendment 85 requires that ballot titles be written in plain language, defined as an eighth-grade reading level, and prohibits any law from interfering with this requirement.

NO A "no" vote on Amendment 85 maintains current law, which requires plain language for ballot titles, but does not specify a particular grade-level reading standard.

86 Amendment 86: Requirements for Off-Cycle Congressional Redistricting

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Ballot Title

Shall there be an amendment to the Colorado Constitution concerning congressional redistricting, and, in connection therewith, reenacting the current process for congressional redistricting in the Colorado Constitution and prohibiting modifications to a final map unless at least three public meetings are held, the modifications do not have the effect of dividing communities of interest or purposefully favoring one political party, and are approved by the congressional redistricting commission and the Colorado Supreme Court?

What Your Vote Means

YES A "yes" vote on Amendment 86 requires the Colorado Independent Congressional Redistricting Commission to approve any new congressional districts proposed outside of a scheduled redistricting year.

NO A "no" vote on Amendment 86 continues the current requirements for changing congressional districts every ten years.

87 Amendment 87: Graduated Income Tax

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

SHALL STATE TAXES BE INCREASED $2.7 BILLION ANNUALLY, IN ORDER TO INCREASE OR IMPROVE LEVELS OF PUBLIC SERVICES, INCLUDING K-12 PUBLIC SCHOOL EDUCATION, HEALTH CARE, AND EARLY CHILD CARE AND EDUCATION SERVICES, BY AN AMENDMENT TO THE COLORADO CONSTITUTION AND A CHANGE TO THE COLORADO REVISED STATUTES REPEALING EXISTING LAW AND CREATING NEW LAW TO REPLACE THE UNIFORM STATE INCOME TAX RATE WITH A GRADUATED INCOME TAX STRUCTURE, AND, IN CONNECTION THEREWITH, AMENDING THE TAXPAYER'S BILL OF RIGHTS TO ELIMINATE THE CONSTITUTIONAL REQUIREMENT FOR ALL TAXABLE NET INCOME TO BE TAXED AT ONE RATE WITH NO ADDED TAX ON INCOME; ESTABLISHING VARIOUS INCOME TAX RATES BASED ON THE AMOUNT OF TAXABLE INCOME EARNED BY INDIVIDUALS, ESTATES, TRUSTS, AND CORPORATIONS, WHILE MAINTAINING THE CURRENT 4.4% TAX ON INCOME FROM THE SALE OF A PRINCIPAL RESIDENCE, WHICH WILL RESULT IN THE ESTIMATED CHANGE IN INCOME TAXES OWED BY INDIVIDUALS AS IDENTIFIED IN THE FOLLOWING TABLE; AND AUTHORIZING THE STATE TO RETAIN AND SPEND ANY INCREASED REVENUE FROM THE NEW TAX STRUCTURE, AS A VOTER-APPROVED REVENUE CHANGE, TO SUPPLEMENT CURRENT LEVELS OF FUNDING FOR K-12 PUBLIC SCHOOL EDUCATION, HEALTH CARE, AND EARLY CHILD CARE AND EDUCATION PROGRAMS?

Amendment 87
Change in Income Taxes Owed by Income Category

Income Categories	Current Average Income Tax Owed	Proposed Average Income Tax Owed	Proposed Change in Average Income Tax Owed if Passed + or -
$25,000 or less	$59	$50	-$9
$25,001 - $50,000	$751	$632	-$119
$50,001 - $100,000	$1,877	$1,666	-$210
$100,001 - $200,000	$4,126	$3,828	-$298
$200,001 - $500,000	$9,344	$9,019	-$325
$500,001 - $1,000,000	$19,288	$18,963	-$325
$1,000,001 - $2,000,000	$29,432	$34,196	+$4,764
$2,000,001 - $5,000,000	$41,196	$55,110	+$13,914

Income categories use adjusted gross income reported to the federal Internal Revenue Service.

What Your Vote Means

YES A "yes" vote on Amendment 87 creates a graduated state income tax that increases revenue; uses the additional money for K-12 education, health care, and early childhood care and education; and exempts additional revenue collected from the state's constitutional revenue limit.

NO A "no" vote on Amendment 87 keeps the current constitutional requirement for a flat state income tax rate.

NN

Proposition NN: Keep and Spend Money for Education and Other Purposes

Placed on the ballot by the legislature • Passes with a majority vote

Ballot Title

Shall state investment in K-12 public education increase two percent each year for the next ten years, with investments used to increase teacher pay, improve teacher retention, lower class sizes, and increase access to career and technical courses, without raising taxes but instead funded by raising the annual limit on state fiscal year spending only by the amount spent on public K-12 education as a voter-approved revenue change, and requiring an annual publicly released, independent audit to show how the new investments are spent?

What Your Vote Means

YES A "yes" vote on Proposition NN allows the state to keep some or all of the revenue that otherwise would be refunded to taxpayers under TABOR. The retained revenue must be spent on K-12 education, programs that support children, and any other purposes.

NO A "no" vote on Proposition NN maintains current TABOR refunds and funding levels for K-12 education, programs that support children, and other state purposes.

132

Proposition 132: Increase Penalties for Fentanyl Crimes

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

Shall there be a change to the Colorado Revised Statutes concerning criminal penalties for fentanyl and certain synthetic opioids, and, in connection therewith, increasing the felony classifications of drug-related crimes for distribution, manufacturing, dispensing, sale, or possession of fentanyl and certain synthetic opioids; creating mandated treatment for certain drug felony violations based on possession amount; and changing sentencing provisions to narrow or eliminate exemptions for crimes related to fentanyl and certain synthetic opioids and drug-related deaths?

What Your Vote Means

YES A "yes" vote on Proposition 132 makes possession of any amount of fentanyl a felony, requires a mandatory minimum 8-year prison sentence for any quantity of fentanyl distribution, and eliminates options to reduce penalties for certain possession and distribution offenses.

NO A "no" vote on Proposition 132 keeps minor possession charges of fentanyl a misdemeanor, maintains tiered felony penalties for fentanyl distribution based on drug quantity, and keeps options to reduce penalties for certain possession and distribution offenses.

133 Proposition 133: Penalties for Human Trafficking of a Minor

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

Shall there be a change to the Colorado Revised Statutes modifying existing law concerning human trafficking of a minor for sexual servitude, and, in connection therewith, creating new law expanding human trafficking of a minor for sexual servitude to include knowingly trading anything of monetary value to buy or sell sexual activity with a minor and increasing the penalty to be life in prison without parole or release?

What Your Vote Means

YES A "yes" vote on Proposition 133 increases the penalties for child sex trafficking to life in prison without parole, and expands child sex trafficking to include buying sexual activity with a minor.

NO A "no" vote on Proposition 133 keeps the existing felony criminal penalties for child sex trafficking with a sentencing range of 8 to 48 years in prison plus a mandatory parole period.

134 Proposition 134: Male and Female Participation in School and Collegiate Sports

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

Shall there be a change to the Colorado Revised Statutes creating new law restricting participation in all K-12 and collegiate school sports based on the participant's sex as determined by certain aspects of their biological reproductive system, and, in connection therewith, requiring a school, institution of higher education, or athletic association to designate each school or intramural athletic team or sport as male, female, or coeducational; only allowing participants to compete on the team or sport of their designated sex or to compete on a coeducational team; creating an exception to allow a female to participate on a male-designated team or sport if there is no female team available; prohibiting a government entity, licensing or accrediting organization, or athletic association from entertaining a complaint, opening an investigation, or taking other adverse action against a school for maintaining separate teams or sports for females; and providing the commissioner of education with the authority to enforce the proposed initiative for K-12 school districts?

What Your Vote Means

YES A "yes" vote on Proposition 134 means that all school-based athletic teams and sports must be designated as being for biological males or biological females only, or as mixed, and requires schools and school districts to adopt policies on sex eligibility for sports.

NO A "no" vote on Proposition 134 means that individual schools, school districts, and athletic associations may continue to set their own policies in alignment with current state and federal law about who is eligible to participate on a team or in a sport.

135 Proposition 135: Prohibit Surgery on Minors in Response to Perception of Sex or Gender

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

Shall there be a change to the Colorado Revised Statutes modifying existing law by prohibiting surgery on a minor for the purpose of altering the minor's biological sex characteristics, and, in connection therewith, prohibiting any health-care professional or other person from knowingly performing, prescribing, administering, or providing any surgery to a minor for the purpose of altering the minor's biological sex characteristics and prohibiting the use of state or federal funds, Medicaid reimbursement, or insurance coverage to pay for this type of surgery?

What Your Vote Means

YES A "yes" vote on Proposition 135 prohibits surgeries on minors that would alter their biological sex characteristics as a treatment in response to a minor's perception of sex or gender, and prohibits the use of government funds or health insurance to pay for the surgeries.

NO A "no" vote on Proposition 135 maintains Colorado law, which protects access to surgery altering minors' biological sex characteristics and allows public and private health insurance programs to pay for these surgeries.

136 Proposition 136: Income Tax Rate Limit

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

Shall there be a change to the Colorado Revised Statutes capping the state income tax rate at 4.4% of federal taxable income for individuals and corporations?

What Your Vote Means

YES A "yes" vote on Proposition 136 establishes the current state income tax rate of 4.4 percent as the maximum rate.

NO A "no" vote on Proposition 136 keeps the current state income tax rate of 4.4 percent without establishing a new limit in statute.

137 Proposition 137: Direct Sporting Goods Sales Tax Revenue for Conservation

Placed on the ballot by citizen initiative • Passes with a majority vote

Ballot Title

Shall there be a change to the Colorado Revised Statutes creating new law to increase water and land conservation funding without raising taxes, and, in connection therewith, through a voter-approved revenue change, allowing the state to keep and spend a portion of revenue from the state sales tax on sporting goods and equipment to conserve and protect Colorado's water, land, and forests, prevent wildfires, support outdoor recreation training and activities, and reduce revenue spent on these conservation purposes if necessary to preserve funding for certain tax credits?

What Your Vote Means

YES A "yes" vote on Proposition 137 directs existing sales tax revenue collected from sales of sporting goods to be spent on certain conservation, wildfire risk mitigation, and outdoor recreation programs, and exempts it from state revenue limitations.

NO A "no" vote on Proposition 137 keeps the sales tax revenue collected from sporting goods in the state's general budget and subject to the state's revenue limit, with the revenue either spent on priorities decided annually by the legislature or refunded to taxpayers when required.

81

Amendment 81: Law Enforcement Communication with Federal Immigration Authorities

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Amendment 81 proposes amending the Colorado Constitution to:

- require state and local law enforcement to make a reasonable effort to determine whether an individual charged with a crime is lawfully present, if the charge is a crime of violence or the individual has a prior felony conviction; and
- notify federal immigration authorities within 72 hours of filing charges if law enforcement cannot determine that the charged individual is lawfully present in the United States.

What Your Vote Means

YES A "yes" vote on Amendment 81 requires law enforcement to notify federal immigration authorities after filing certain criminal charges against individuals who are not confirmed to be lawfully present.

NO A "no" vote on Amendment 81 maintains current law, which allows cooperation with federal immigration authorities in some criminal matters, but limits state and local law enforcement involvement in civil immigration enforcement.

Summary and Analysis of Amendment 81

What does the measure do?

Amendment 81 requires certified peace officers employed by a law enforcement agency, correctional officers, and district attorney personnel to notify the federal Department of Homeland Security (DHS) within 72 hours of charging someone with a crime if the charge is a crime of violence or if the individual has a prior felony conviction. The notification requirement applies if the charged individual is not lawfully present in the United States, or if their lawful status cannot be determined.

Which individuals are subject to notification?

The measure applies to an individual charged with, but not yet convicted of, a crime of violence, which are crimes causing serious bodily harm or death to another person, or involving the use of a deadly weapon. This includes crimes such as murder, assault, arson, escape, extortion, kidnapping, aggravated robbery, and certain sexual offenses and human trafficking.

The measure also applies to individuals with any prior felony conviction, regardless of when it occurred, who are charged with any type of crime—including traffic violations, petty offenses, misdemeanors, and felonies.

In all cases, the measure applies once the individual is formally charged with a crime, not at the time of arrest, and before any legal process has determined whether they are guilty or innocent.

What is current law related to communication with federal immigration authorities?

Colorado law currently permits state and local law enforcement to cooperate in the enforcement of federal criminal law, but limits state and local participation in civil immigration enforcement. Among other restrictions, state and local government agencies and employees are prohibited from sharing certain nonpublic personal information with federal immigration authorities, unless directed by federal law, a court order, or a judicial warrant. Employees who violate these prohibitions may be subject to a fine of up to $50,000. However, neither federal nor state law require law enforcement agencies to notify federal immigration authorities when unlawfully present individuals are charged with crimes. State and local authorities do not currently track or publish data on how many unlawfully present individuals are charged with crimes of violence or are charged with any crime after a prior felony conviction.

What authority do local governments have to engage with federal immigration authorities?

Unless prohibited by state law, local governments have the authority to determine their level of cooperation and communication with federal immigration authorities. For example, the City and County of Denver expanded upon state law by prohibiting federal immigration authorities from accessing city-controlled property like courthouses. Conversely, El Paso County requires officers to notify federal immigration authorities if they suspect that an individual in their custody does not have legal status.

Arguments For Amendment 81

1) Violent individuals and repeat offenders residing in the United States unlawfully should be reported to federal immigration authorities for further enforcement action, which could include removal from the country. The measure increases communication and coordination between Colorado law enforcement and federal immigration authorities to identify individuals who may pose a threat to public safety, without targeting those who are otherwise law-abiding and contribute positively to society.

2) The measure creates a new uniform statewide standard for cooperation with federal immigration authorities. Consistent requirements across jurisdictions improve enforcement and reduce variation among local policies, thus improving public safety and allowing the criminal justice system to work efficiently and effectively in removing potential criminals from the country.

Arguments Against Amendment 81

1) The measure undermines the constitutional right to due process and the presumption of innocence by requiring local law enforcement to report individuals to DHS and Immigration and Customs Enforcement (ICE) before a court determines whether the individual committed a crime. Criminal charges are allegations, not findings of guilt, and individuals should not face potentially life-altering immigration consequences, including deportation, before receiving a fair trial. People who are legally present or who are found to not have committed any crime could be swept up in immigration enforcement actions if they are unable to prove their status in the measure’s strict 72-hour timeframe.

2) The measure is too broad to be enforced equitably and consistently, which erodes trust between law enforcement and their communities. By failing to define key terms such as “reasonable effort” or “lawful presence,” enforcement is left up to the discretion of individual officers, who may rely on subjective characteristics such as language spoken or personal appearance when deciding to review a person’s legal status. This breakdown in trust may deter some individuals from reporting crimes, cooperating with investigations, or seeking assistance for fear of subjecting themselves or members of their community to immigration enforcement.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 81

State Spending

In state budget year 2026-27, state spending and workload will increase for agencies that employ law enforcement officers. Two departments require system updates: the Department of Revenue requires $50,000 to access federal databases and make programming changes, and the Department of Natural Resources requires $10,000 to update computer systems. The measure does not specify a funding source to pay for these costs and it is assumed that they will be paid from the General Fund. Workload may also increase in these departments, as well as the departments of Higher Education, Human Services, Judicial, Law, and Public Safety, to the extent they are required to determine a charged individual's immigration status and communicate with the federal government on affected cases; however, this work will be primarily conducted by local governments.

Local Government Spending

Local law enforcement agencies, including police, district attorney offices, and Regional Transportation District officers, will have increased workload and potential spending. As with the state, the added workload involves determining a charged individual's immigration status and communicating with the federal government on affected cases. Because this determination happens after charges are filed, most of the workload will fall on district attorney offices. The amount of work will vary by jurisdiction depending on how many individuals are charged there. Spending, if incurred, will be on systems updates.

82

Amendment 82: Constitutional Right to Purchase and Sell Natural Gas

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Amendment 82 proposes amending the Colorado Constitution to:

- establish a constitutional right for consumers to purchase natural gas for cooking or heating; and
- establish a constitutional right for distributors and utilities to sell natural gas for use in homes and businesses.

What Your Vote Means

YES A "yes" vote on Amendment 82 establishes a state constitutional right to purchase and sell natural gas for use in homes and businesses.

NO A "no" vote on Amendment 82 maintains current law and regulations related to the purchase and sale of natural gas.

Summary and Analysis of Amendment 82

What is natural gas and how is it currently used in homes and businesses?

Natural gas is a fossil fuel comprised primarily of methane. It can be used to power appliances such as furnaces, water heaters, clothes dryers, stoves, and ovens for both residential and commercial properties. Other common household energy sources in Colorado include electricity and propane, which can be used to power these same appliances.

Does Colorado currently regulate natural gas for use in homes and businesses?

The state regulates investor-owned natural gas utilities through the Public Utilities Commission (PUC), including rates, safety, and clean heat plans. In December 2025, the PUC issued a rule requiring these utilities to submit plans for a 41 percent reduction in greenhouse gas emissions by 2035, compared to 2015 levels, which align with emission targets in state law. The Colorado Department of Public Health and Environment regulates air pollution and sets emissions standards for natural gas appliances.

Local governments may also regulate the installation and repair of natural gas service, delivery, pipelines, and appliances. Several municipalities in Colorado have restricted the installation of natural gas appliances in new construction or certain renovation projects. For example, the Town of Crested Butte recently updated its building code, requiring that new residential buildings use electricity for heating, hot water heaters, and other appliances.

Will the measure change natural gas laws in Colorado?

This measure will establish the right to purchase and sell natural gas for homes and businesses in the state constitution. By doing so, it may limit the ability for state or local governments to enforce existing or future regulations related to natural gas.

Argument For Amendment 82

1) Natural gas is an affordable and widely available energy source that reliably heats homes and businesses, including during periods of extreme cold. Natural gas appliances are proven technologies, and most households in Colorado rely on natural gas as their primary heating source. This measure will ensure continued access to natural gas without interference from state or local governments.

Argument Against Amendment 82

1) Using natural gas contributes to climate change through emitting greenhouse gases, leads to air pollution, and should not be protected in the state constitution. Doing so limits efforts to reduce greenhouse gas emissions, improve air quality, and adopt more sustainable options, such as wind, solar, and geothermal energy. Local communities should have the ability to make decisions about public health priorities, energy needs, and climate goals.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 82

State Spending

The measure may minimally increase expenditures for state agencies, primarily the Department of Local Affairs, to revise technical assistance to local governments concerning building codes that conflict with the right to purchase or sell natural gas. The measure may also increase workload and legal services for state agencies that regulate or monitor emissions from natural gas utilities or intervene in those cases, including the Public Utilities Commission, the Department of Natural Resources, the Department of Public Health and Environment, and the Colorado Energy Office.

Local Government Spending

Local governments that currently have or are considering building codes that regulate, prohibit or restrict natural gas in commercial and residential development may have increased legal services and costs to conform the codes with state law, and to modify permitting, inspection, and compliance activities.

83

Amendment 83: Constitutional Right to Hunt and Fish

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Amendment 83 proposes amending the Colorado Constitution to:

- establish a constitutional right to fish and hunt certain wildlife; and
- create a policy that states hunting and fishing are the preferred means of managing fish and wildlife populations in Colorado.

What Your Vote Means

YES A "yes" vote on Amendment 83 establishes a state constitutional right to hunt and fish.

NO A "no" vote on Amendment 83 means that hunting and fishing will continue as allowed under existing state and federal law.

Summary and Analysis of Amendment 83

What does Amendment 83 do?

Amendment 83 establishes a right in the Colorado Constitution to fish and hunt certain wildlife, and establishes hunting and fishing as the preferred means of managing fish and wildlife populations.

The right applies to traditional hunting and fishing methods. It does not apply to species that are not typically hunted or fished (nongame species), endangered species, or any species that is illegal to hunt under federal law. This measure does not change existing laws related to trespassing on private property. It allows the state to regulate hunting, fishing, and wildlife management if necessary for sound scientific reasons, public safety, or to preserve future hunting and fishing opportunities.

How does Colorado currently manage and regulate fish and wildlife?

Colorado Parks and Wildlife (CPW) is the state agency responsible for fish and wildlife management in Colorado and administers regulations for hunting and fishing, as adopted by the CPW Commission, a citizen board appointed by the Governor. State law requires wildlife and their environment to be protected, preserved, enhanced, and managed for the use, benefit, and enjoyment of the people and visitors of Colorado.

Current regulations on hunting and fishing include:

- where and when hunting and fishing can occur;
- license and permit requirements;
- methods and materials for hunters and anglers; and
- limits on how many animals can be hunted, fished, or trapped.

Regulations are generally guided by information on wildlife and fish populations, species and habitat management plans, and recreational opportunities and needs.

How does this measure affect existing and future hunting and fishing regulations?

The measure results in no immediate change to existing state law or regulations. Hunting and fishing will continue to be allowed under existing state and federal law and regulations. Creating a new constitutional right to hunt and fish may affect how the legislature or CPW Commission makes policies about hunting and fishing, and it could lead to changes depending on how courts interpret the language of the measure when reviewing existing or future policies.

Argument For Amendment 83

1) This measure provides lasting protection against future attempts to restrict or eliminate hunting and fishing, and Colorado should join the 24 other states that similarly protect the right to hunt and fish in their state constitutions. Additionally, hunting and fishing are part of Colorado's heritage and cultural identity and are important to its tourism and recreation economy. Revenue from hunting and fishing licenses benefits habitat and wildlife management efforts in all areas of the state, with one-third of CPW's current annual revenue, about $115 million, coming from license sales.

Argument Against Amendment 83

1) The state constitution should protect fundamental rights and not recreational activities. Colorado is already a leader in wildlife conservation and management. Enshrining a right to hunt and fish in the Colorado Constitution is unnecessary, and it promotes one method of managing wildlife above others. This measure may restrict the ability to place guardrails on hunting, fishing, and trapping. Further, the use of undefined, vague language could prompt costly legal challenges and undermine reasonable regulations that voters, state lawmakers, and CPW have already put in place.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 83

State Spending

The measure is not expected to significantly change state spending in the near term, but could result in increased legal costs for the state as the new right to hunt and fish is applied. Specifically, CPW may have increased workload and costs for legal advice when developing new rules and regulations to ensure that they comply with the measure. In addition, if legal challenges to the constitutionality of new or existing hunting and fishing regulations occur, CPW spending on litigation costs will increase. The exact amount of these potential costs cannot be estimated because they depend on the actions of private parties and decisions by the courts.

84

Amendment 84: Mail Ballot Voter Identification

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Amendment 84 proposes amending the Colorado Constitution to:

- require voters to provide identification information, in addition to their signature, for their mail ballots to be counted.

What Your Vote Means

YES A "yes" vote on Amendment 84 requires voters to provide identification information with their mail ballot, in addition to their signature.

NO A "no" vote on Amendment 84 continues the current signature-only verification system for mail ballots.

Summary and Analysis of Amendment 84

What does this measure do?

For federal and statewide elections, the measure requires voters to include the last four digits of a government-issued identification number when submitting their mail ballot. Acceptable forms of identification are a social security number, a Colorado driver's license number, or a Colorado identification card number. Any form of Colorado identification provided must be compliant with the federal Real ID law. This new verification process created by the measure is in addition to the current signature verification process for mail ballots.

If a voter's identification information is missing or cannot be matched to the state voter registration database, the county election office must contact the voter to tell them how to correct the discrepancy. Consistent with the existing signature verification process, the ballot will not be counted unless the voter takes steps within eight days of election day to confirm their identify. Specifically, a voter may submit a copy of one of the forms of identification allowed under the measure. Alternately, a voter may provide a copy of a U.S. passport, a U.S. military identification card, or a tribal photo identification card. During this process, identification may be provided in-person or digitally. Voters with qualifying physical disabilities or elderly voters who are entitled under federal law to vote by mail may submit a broader range of acceptable forms of identification.

What is the role of mail ballots in Colorado elections?

Every Colorado voter receives a mail ballot for federal and statewide elections. Coloradans can vote by returning their mail ballot at a drop box or through the mail, or they may vote in person at any voter service and polling center in their county. In 2024, 92 percent of all ballots cast in Colorado were mail ballots, most of which were returned to a drop box.

How are mail ballots verified under current law?

Colorado currently uses signature verification to determine that mail ballots come from eligible voters. When a voter returns a mail ballot, they must sign the envelope. Once the ballot is received by the county election office, the signature on the envelope is then compared to the voter's signature on file from election and driver's license records. If a signature discrepancy is found, the signature is then reviewed by two election judges of different political parties. If they both agree that the signature likely does not belong to the voter, the county election office must contact the voter to have them confirm their identity and that they submitted the ballot. If the voter does not confirm their identity within eight days after election day, the ballot is not counted.

Does the measure affect the allowable forms of identification for in-person voting?

No. The measure does not change the forms of identification that may be presented when voting in person at a voter service and polling center. The allowable forms of identification for in-person voting are broader than those required for mail ballots under this measure, including documents that show a person's name and address.

Argument For Amendment 84

1) Additional voter verification for mail ballots strengthens election security while preserving convenient access to voting. Government-issued identification documents are more consistent and less subjective than the current signature verification process. Most voters already have an eligible identification card, or know their social security number. If a voter does not have one of the required forms of identification to complete their mail ballot, they can choose to vote in person using several identification options. Adding a convenient form of additional verification for mail ballots promotes public confidence that ineligible ballots will not be counted.

Argument Against Amendment 84

1) The measure adds an unnecessary burden to voting, without meaningfully improving election security. The measure could result in eligible voters' ballots not being counted due to minor mistakes when submitting their mail ballot. Further, voters who have privacy concerns about providing sensitive information when submitting their ballot or who are unable to produce the required identification will be discouraged from using mail ballots, which is Colorado's most commonly used and convenient method of voting. The current signature verification process is effective, secure, and convenient for voters and it successfully identifies the rare cases when ineligible individuals attempt to submit a mail ballot.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 84

The measure will increase state and local spending by up to $2.7 million in the initial budget year 2026-27, and $1.2 million annually in future years for voter outreach, printing, and election staff to verify voter information. These costs will be divided between state and local governments as discussed below.

Local Government Spending

The new verification process under the measure will increase county spending by up to $2.5 million in the 2026-27 budget year and up to $1.2 million in future years. About 45 percent of these county costs will be reimbursed by the state government. These costs are driven from several new requirements under the measure. First, election judges must review identification numbers provided by voters, which will increase staffing hours and overtime during elections. Second, county election offices must notify voters of any discrepancies involving their identification information, which will require sending a postcard or digital notification to voters and segregating ballots until valid identification is provided. Lastly, county election offices will also be required to update ballot materials and envelopes, modify various elections systems, and conduct voter outreach.

State Spending

The Department of State will have increased costs to inform voters of the changes to mail voting across the state and to reimburse counties. Specifically, the department will need to conduct an outreach and communication campaign at a cost of $100,000 in state budget year 2026-27 and $200,000 in state budget year 2027-28. The department will also have ongoing workload and costs for outreach and printed materials estimated at $20,000 for each presidential primary, statewide primary, and general election. As discussed above, the state will also have costs to reimburse counties for a portion of their costs under the measure. This reimbursement is estimated to be up to $1.1 million in during the 2026-27 budget year, and up to $500,000 for in future years. Historically, these costs have been paid using fees and other revenue collected by the department, rather than from the state General Fund.

State Revenue

To cover the costs in the Department of State discussed above, business filing fees may need to be raised to cover all or some of the costs of this measure. The fees affected, the timing of any increase, and the actual amount of fee charges will be set administratively by the department based on its available fund balance and total program costs.

85

Amendment 85: Plain Language Ballot Titles

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Amendment 85 proposes amending the Colorado Constitution to:

- require that ballot titles be in plain language, written at no more than an eighth-grade reading level; and
- prohibit laws that require specific language in initiative ballot titles, if the laws interfere with plain language in the ballot title.

What Your Vote Means

YES A "yes" vote on Amendment 85 requires that ballot titles be written in plain language, defined as an eighth-grade reading level, and prohibits any law from interfering with this requirement.

NO A "no" vote on Amendment 85 maintains current law, which requires plain language for ballot titles, but does not specify a particular grade-level reading standard.

Summary and Analysis of Amendment 85

How do measures appear on the ballot and how are ballot titles written?

A person may propose a new law or change to existing laws through the initiative process. Through this process, the change may be placed on the ballot if the person collects enough signatures from registered voters.

Before collecting signatures, every initiative receives a ballot title written by the state Title Board. The board is made up of representatives from the Attorney General's office, the Secretary of State's office, and the legislature's legal office. The ballot title is a brief statement intended to fairly and accurately represent the intent and meaning of an initiative.

State law requires that the Title Board write ballot titles that are brief and help voters understand the effect of a "yes" or "no" vote on the measure. The board must write titles in plain language, that are understandable by the widest possible audience, and that avoid legal, technical, or specialized terminology, when possible.

The state legislature may also refer measures to the ballot. When the legislature refers a measure, the legislature writes the ballot title. State law requires that bills and bill titles be written in plain, nontechnical language, use words with common meaning, and be understandable to the average reader.

What does Amendment 85 do?

Amendment 85 requires that all ballot titles be in plain language, written at no more than an eighth-grade reading level. The measure does not define plain language or designate who will determine if ballot titles meet the standard. An eighth-grade reading level is described as one that is easily and fully understood by a majority of people. This typically includes short sentences, familiar words, and a conversational tone.

Amendment 85 also prohibits laws requiring citizen initiatives to include language in the ballot title that may interfere with the plain language requirement. The ballot titles for measures referred by the state legislature are not subject to this prohibition. There are several current laws that require additional language in ballot titles. For example, if a citizen initiative raises or lowers state taxes, the initiative's title must include specific language describing the changes and the impact on taxpayers. For citizen initiatives that reduce tax collections, the title must include an estimate of potential state spending reductions and how reduced revenue might impact the three largest areas of government spending.

Arguments For Amendment 85

1) While ballot titles are supposed to be written as plainly as possible, this measure provides additional guidance as to what that means by requiring an eighth-grade reading level as the standard. Providing a constitutional standard will help in crafting simple titles that voters may better understand when considering their vote, and may help them to navigate complicated and technical information when trying to understand a measure's impact.

2) The measure creates a constitutional protection against the state legislature interfering with plain language in initiative ballot titles. Citizen initiatives are a way for the public to pass laws without restrictions created by the legislature. This measure ensures that no future legislature may add laws or change existing laws to create complicated or confusing initiative ballot titles.

Arguments Against Amendment 85

1) This measure is unnecessary as state law already provides ample guidance for the preparation of ballot titles in plain language. Ballot titles must convey important information to voters about complex policies. This measure creates a constitutional standard with no guidance about how its requirements are different from current law. This could lead to more challenges of initiative ballot titles, impacting the initiative process.

2) This measure puts vague and undefined language in the constitution, which could prevent the creation of laws to help voters better understand the effects of ballot measures. Laws that add language to ballot titles could be prohibited, even if that language provides critical information for voters. The measure may lead to challenges of existing laws that help voters understand how their vote affects state and local programs and funding.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 85

State Spending

The Title Board includes representatives from the Department of State, the Attorney General's Office, and the General Assembly. The measure may minimally increase workload for the Title Board to update its standards for plain language and what constitutes an eighth-grade reading level and to apply these standards when setting titles for citizen-initiated ballot measures.

86

Amendment 86: Requirements for Off-Cycle Congressional Redistricting

Placed on the ballot by citizen initiative • Passes with 55 percent of the vote

Amendment 86 proposes amending the Colorado Constitution to:

- require the Colorado Independent Congressional Redistricting Commission and the Colorado Supreme Court to review and approve any proposed changes to congressional districts outside of a scheduled redistricting year; and
- prohibit off-cycle changes to congressional districts that intentionally favor any political party or unnecessarily divide communities.

What Your Vote Means

YES A "yes" vote on Amendment 86 requires the Colorado Independent Congressional Redistricting Commission to approve any new congressional districts proposed outside of a scheduled redistricting year.

NO A "no" vote on Amendment 86 continues the current requirements for changing congressional districts every ten years.

Summary and Analysis of Amendment 86

What is congressional redistricting?

Colorado currently has eight congressional districts, which are regions of the state divided to be equal in population and meet other criteria. One person is elected from each of the eight districts to represent Colorado in the U.S. House of Representatives. Congressional redistricting is the process of dividing the state into congressional districts. It usually occurs after a census, which is when all the people in the United States are counted every ten years. Using the state's population of 5.8 million as of the 2020 census, the current required congressional district population size is 721,714 people.

How is redistricting done in Colorado?

In 2018, Colorado voters amended the Colorado Constitution to create the Colorado Independent Congressional Redistricting Commission (commission). Every ten years, a new commission is formed and is charged with using the population figures from the U.S. Census Bureau, specific legal criteria, and public input from around the state to draw Colorado's congressional districts. The last commission was formed and completed its work in 2021, and the next commission will meet and create new districts in 2031.

What is off-cycle redistricting?

Off-cycle redistricting means changing the boundaries of congressional districts between the regular redistricting periods. The current redistricting process, protected in the Colorado Constitution, is designed for redrawing congressional and legislative districts immediately following the census and does not establish a process specifically for off-cycle redistricting. Since 2025, at least ten states have changed their congressional district maps through off-cycle redistricting.

What does Amendment 86 do?

Amendment 86 requires that any off-cycle redistricting, if it were to occur, be approved by the commission and adopted by the Colorado Supreme Court. Before approving any changes, the commission must hold at least three public hearings. The measure also prohibits off-cycle changes to congressional districts that intentionally favor a political party or unnecessarily divide communities of interest. Any such redistricting efforts would require the use of population figures from the most recent census or another data source.

Argument For Amendment 86

1) Amendment 86 protects public participation in any off-cycle changes to congressional districts and ensures that changes are reviewed through a fair and transparent process. Requiring the commission to review districts, and not allowing districts to favor a single political party, keeps partisan politics out of the process. This affirms the voters' intent in creating an independent commission, which was overwhelmingly approved in a 2018 statewide election. Across the nation, politicians have attempted to change districts in their favor with limited public input. Amendment 86 safeguards the redistricting process in Colorado.

Argument Against Amendment 86

1) If Colorado voters ever want to enact new congressional districts in an off-cycle redistricting year, this measure stands in their way. Whether new districts are in response to partisan redistricting in other states, changes in political priorities, or other concerns with Colorado's congressional districts, this measure creates an unnecessary constitutional barrier. Further, if voters feel that the districts created by the commission during the regularly scheduled redistricting no longer meet the needs of the state, that same commission should not play a role in the process. Voters should always have the final word on whether Colorado's congressional districts still reflect the state's needs.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 86

State Spending

The measure increases costs in the Legislative Department by about $370,000 in any year that the commission must convene and review changes to congressional maps outside of its usual redistricting schedule. The costs are to staff the commission, provide reimbursement for commissioners, and hire legal counsel. The Judicial Department will also have a small workload increase to review any new maps.

87

Amendment 87: Graduated Income Tax

Placed on the ballot by citizen initiative • Passes with a majority vote

Amendment 87 proposes amending the Colorado Constitution and Colorado statutes to:

- remove the constitutional requirement that the state income tax be set at a single flat rate;
- replace the current flat income tax with a graduated state income tax that sets lower rates for lower incomes and higher rates for higher incomes;
- spend the additional revenue collected from these income tax rate changes on K-12 education, health care, and early childhood care and education; and
- exempt additional revenue collected under the measure from the state's constitutional revenue limit.

What Your Vote Means

YES A "yes" vote on Amendment 87 creates a graduated state income tax that increases revenue; uses the additional money for K-12 education, health care, and early childhood care and education; and exempts additional revenue collected from the state's constitutional revenue limit.

NO A "no" vote on Amendment 87 keeps the current constitutional requirement for a flat state income tax rate.

Summary and Analysis of Amendment 87

What does Amendment 87 do?

The measure replaces the state's current flat income tax rate for individuals and businesses with a graduated income tax that lowers taxes for taxable income below $500,000 and raises taxes for taxable income above $500,000. It requires that the additional money collected from this change be spent on K-12 education, health care, and early childhood care and education, and exempts this money from the state's constitutional revenue limit, also known as the Taxpayer's Bill of Rights (TABOR) limit. The state must produce an audited annual report on how much additional revenue was collected and how it was spent.

What is the state's current income tax structure?

Since 1987, Colorado has had a flat income tax rate, in which all taxpayers, including individuals and businesses, pay the same income tax rate on their income. The state's current flat income tax rate is 4.4 percent. The majority of state income tax revenue is used for general state programs and services. The TABOR amendment in the state constitution requires that income be taxed at a flat rate.

Income tax is paid on a portion of a household's or business's income, which is called taxable income. For example, a married couple earning $42,000 in income per year may have about $10,000 in taxable income and owe $440 in taxes annually. A married couple earning $130,000 in income per year may have about $100,000 in taxable income and owe $4,400 in taxes annually.

What is the graduated income tax structure proposed in Amendment 87?

Amendment 87 removes the constitutional requirement that income be taxed at a flat rate and creates a graduated income tax starting in 2027. In this graduated tax system, an individual's or business's income is split into six ranges—called brackets—with the lowest income tax bracket taxed at the lowest rate and each higher bracket taxed at increasing rates, as shown in Table 1.

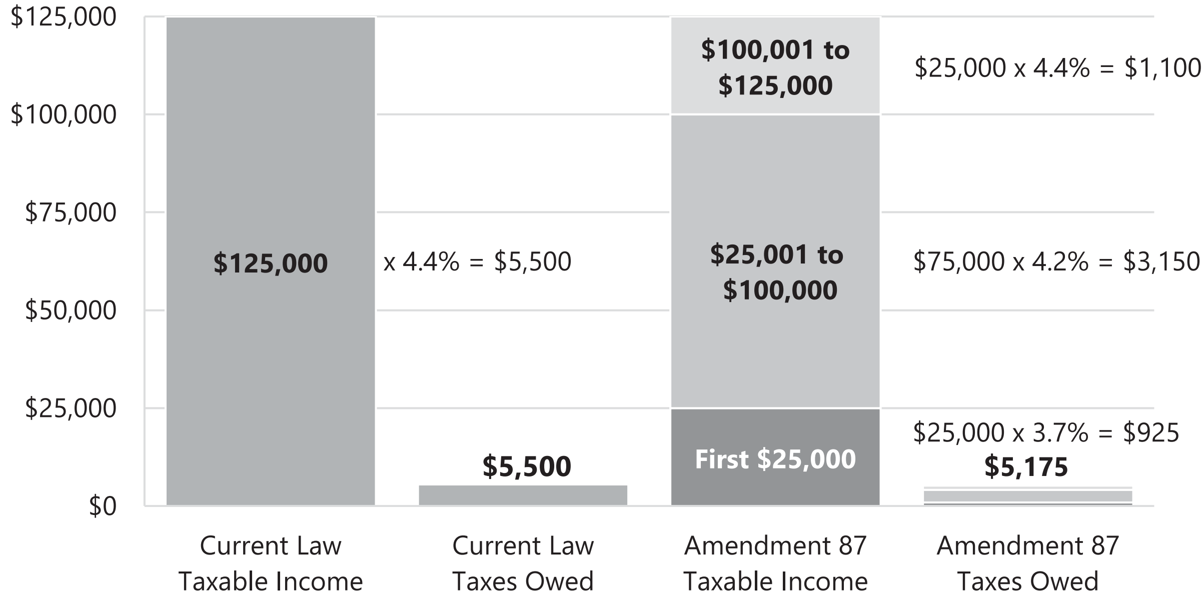
This is similar to how the federal income tax works. Unlike the federal income tax, the new state income tax brackets are not adjusted for inflation, so more of taxpayers' incomes will fall into the higher brackets over time. Each tax rate is only applied to the portion of taxable income that falls into that bracket.

Table 1
Graduated Income Tax Rates by Income Bracket Under Amendment 87

Taxable Income Bracket	Current Tax Rate	Amendment 87 Tax Rate	Difference
$25,000 or less	4.4%	3.7%	-0.7
$25,001 to $100,000	4.4%	4.2%	-0.2
$100,001 to $500,000	4.4%	4.4%	0.0
$500,001 to $750,000	4.4%	7.4%	+3.0
$750,001 to $1,000,000	4.4%	7.9%	+3.5
More than $1,000,000	4.4%	8.4%	+4.0

For example, as shown in Figure 1 below, an individual or business earning $125,000 a year in taxable income is taxed at a rate of 3.7 percent for the first $25,000. The next portion of taxable income between $25,000 and $100,000 is taxed at a rate of 4.2 percent. The remaining $25,000 is taxed at the rate of 4.4 percent. The total tax owed under the measure would be $5,175, or $325 less than the $5,500 they would owe under current law.

Figure 1
Tax Rates and Taxes Owed for a Taxpayer with $125,000 in Taxable Income



How does Amendment 87 change the amount of taxes owed?

For individuals and businesses with taxable incomes of less than $500,000, the measure decreases the amount of income taxes owed, up to a maximum reduction of $325 per taxpayer. For taxpayers with incomes of about $500,000 and above, the measure increases the amount of income taxes owed.

Table 2 shows an example of taxes owed under the measure and under current law for seven hypothetical taxpayers with different levels of taxable income.

Table 2
Taxes Owed Under Current Law and Amendment 87

Example Taxable Income	Current Income Tax Owed	Amendment 87 Income Tax Owed	Difference in Income Tax Owed
$25,000	$1,100	$925	-$175
$62,500	$2,750	$2,500	-$250
$125,000	$5,500	$5,175	-$325
$300,000	$13,200	$12,875	-$325
$550,000	$24,200	$25,375	+$1,175
$625,000	$27,500	$30,925	+$3,425
$875,000	$38,500	$50,050	+$11,550
$2,000,000	$88,000	$143,925	+$55,925

How does Amendment 87 change state revenue?

By changing tax rates for individuals and businesses, Amendment 87 is expected to increase state income tax revenue by an estimated $2 billion in the first full year and more in later years. However, actual revenue collections may be more or less than this estimate depending on economic conditions and other factors.

The change in state revenue under the measure is calculated as the difference between the actual income tax revenue collected under the measure's graduated income tax rates and the income tax revenue that would have been collected under the state's current rate of 4.4 percent. See the Fiscal Impact section below for additional detail.

Does Amendment 87 impact TABOR refunds?

The measure has no impact on current TABOR refunds or TABOR refund mechanisms. Under current law, the state is expected to collect $15 billion in income tax revenue in 2028. Under this measure, it is expected to collect $2 billion more in income tax revenue, for a total of $17 billion. The additional $2 billion is exempt from the TABOR limit. The TABOR limit and the amount of revenue subject to the limit remain the same, and estimated TABOR refunds will not change. For additional information, see the LCS memorandum titled, "A Brief Overview of the TABOR Revenue Limit."[1]

How will the additional revenue be spent?

The increased revenue collected under Amendment 87 must be spent on K-12 education, health care, and early childhood care and education. It must add to, and not replace, spending on those services. The state legislature will decide what specific programs will receive additional funding and how much.

What happens if Amendment 87 and Proposition 136 both pass?

Proposition 136 limits the state income tax rate at the current law rate of 4.4 percent. If both Amendment 87 and Proposition 136 are approved by voters, the proposed tax rates for income over $500,000 in Amendment 87 would be higher than the 4.4 percent limit in Proposition 136.

Generally, when parts of voter-approved measures conflict, the policy outcome is determined by the measure that received more votes. However, if both measures are approved by voters, the exact outcome is unclear. The state legislature or a court will need to determine how to resolve any conflicts.

Arguments For Amendment 87

1) Amendment 87 cuts taxes for 97 percent of taxpayers, including most households and small businesses, while increasing taxes only for top earners who have the ability to pay. A graduated income tax is more equitable than a flat tax because it recognizes a fundamental economic reality: each dollar taxed on someone earning $30,000 imposes a far greater hardship than each dollar taxed on someone earning $1 million. By aligning tax rates with taxpayers' financial means, a graduated tax distributes the burden more justly across all income levels, lowers taxes for most

[1] Online at: leg.colorado.gov/bluebook

households and small businesses, and puts more money in the hands of working families who will spend it in their local communities.

2) The measure funds critical services at a time when additional funding is desperately needed. Crucial programs are at risk of further cuts because of changes in federal policy. Revenue from the graduated tax will fund education, health care, and child care, public services that many Colorado households rely on. Colorado public schools are significantly underfunded, and constraints on the state budget make Medicaid cuts increasingly likely. Additional funding will provide more security for the people who depend on these services.

3) The graduated income tax is not an experiment, but a proven approach for funding essential public services. The federal government and 27 other states already have a graduated income tax. This tax structure lessens rising wealth inequality and increases funding for state programs. Sales and property taxes place greater burdens on lower-income households, and a graduated income tax corrects for this inequity while also funding services for all Coloradans.

Arguments Against Amendment 87

1) The measure is a multibillion-dollar tax increase, and hiking taxes on higher incomes will harm Colorado’s economy. Higher tax rates make Colorado a less competitive place to start and grow a business, and may encourage some high earners to leave the state entirely. When businesses and high-earning individuals relocate, people at all income levels may lose their jobs. Further, because the brackets do not increase with inflation, more and more taxpayers will pay these higher taxes each year. Colorado cannot risk employers and jobs fleeing the state because our taxes are too high. Keeping taxes competitive for everyone fuels economic activity and builds a stronger, more prosperous Colorado for all.

2) The measure is an attack on the fair and predictable tax system that TABOR currently guarantees. The state’s current flat tax is fair because everyone has equal access to state services, high-income earners already pay more taxes, and low-income earners qualify for more tax deductions and credits. The state should better prioritize the tens of billions of dollars it already collects, rather than switch to a new, complicated tax system.

3) The measure will permanently expand the size of government, increase careless and wasteful spending of taxpayer dollars, and hinder economic growth. Instead of spending billions of dollars more on broadly defined government services, state policy should focus on lowering taxes for everyone or funding specific programs that are proven to help Colorado’s residents.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Amendment 87

Taxpayer Impacts

Amendment 87 will decrease the amount of income tax owed by taxpayers with Colorado taxable income of less than $510,834 and increase the amount of income tax owed by taxpayers with Colorado taxable income of $510,834 and above. State law requires Legislative Council Staff to estimate the potential tax burden on affected taxpayers within specified federal adjusted gross income categories. Federal adjusted gross income is total income from all sources, with certain adjustments, as determined when filing federal income taxes. Colorado taxable income, calculated when filing state income taxes, is based on federal adjusted gross income with additional adjustments required or allowed under state law. Table 3 shows the expected change in tax burden by federal adjusted gross income category. The measure has no impact on current TABOR refunds or TABOR refund mechanisms.

Table 3
Estimated Impact on Taxpayers by Income

Income Category	Estimated Number of Taxpayers	Total Change in Tax Burden	Average Change in Tax Burden
$14,999 or less	579,309	-$638,951	-$1
$15,000 to $29,999	408,924	-$16,093,434	-$39
$30,000 to $39,999	272,616	-$29,611,480	-$109
$40,000 to $49,999	238,539	-$38,651,945	-$162
$50,000 to $69,999	443,000	-$85,925,358	-$194
$70,000 to $99,999	408,912	-$93,232,609	-$228
$100,000 to $149,999	408,912	-$115,554,178	-$283
$150,000 to $199,999	238,532	-$77,522,900	-$325
$200,000 to $249,000	102,228	-$33,224,100	-$325
$250,000 to $499,999	204,456	-$66,448,200	-$325
$500,000 to $999,999	55,900	-$15,893,609	-$284
$1,000,000 or more	46,328	$1,208,468,497	+$26,085

Income is federal adjusted gross income, not Colorado taxable income; therefore, the income ranges and tax rates do not align with those in Table 2. The estimated number of taxpayers column counts joint filers as one taxpayer. Estimates are based on Colorado Department of Revenue data for all residents for tax year 2023 and Legislative Council Staff estimates.

State Revenue

By replacing the state flat income tax with a graduated income tax, the measure increases revenue from income taxes by an estimated $958.4 million in budget year 2026-27, $1.972 billion in budget year 2027-28, and increasing amounts in future years based on income and population growth. The estimate for budget year 2026-27 represents a half-year impact for tax year 2027. The additional revenue will be credited to the Colorado Future's Account created in the measure. The increased revenue is exempt from TABOR as a voter-approved revenue change. The state budget year begins each July 1 and ends on June 30.

State law requires Legislative Council Staff to include an estimate of the maximum dollar amount of the change in state government revenue for the first full fiscal year of a proposed tax increase. This is the number that appears in the ballot question. The estimates in the previous paragraph represent the revenue impact of the measure under the current Legislative Council Staff revenue forecast. Based on forecast error that could occur, the maximum dollar amount of the change in state government revenue and fiscal year spending for budget year 2027-28 is estimated as an increase of $2.7 billion.

State Spending

The measure increases the amount of state revenue available to spend for the purposes identified in the measure, including K-12 education, health care, and early childhood care and education, in FY 2026-27 and future fiscal years. To administer the tax rate change, the measure is expected to increase one-time spending in the Department of Revenue by $98,000.

School District Revenue and Spending

The measure increases available state funding to school districts. The exact amount distributed to school districts will depend on decisions made by the General Assembly when allocating money from the Colorado Future's Account.

State Spending and Tax Increases

Article X, Section 20, of the Colorado Constitution requires that the following fiscal information be provided when a tax increase question is on the ballot:

- estimates or actual amounts of state fiscal year spending for the current year and each of the past four years with the overall percentage and dollar change; and
- for the first full year of the proposed tax increase, estimates of the maximum dollar amount of the tax increase and of fiscal year spending without the increase.

"Fiscal year spending" is a legal term in the Colorado Constitution. It equals the amount of revenue subject to the constitutional spending limit that the state or a district is permitted to keep and either spend or save for a single year. Table 4 shows state fiscal year spending for the current year and each of the past four years.

Table 4
State Fiscal Year Spending

Fiscal Year	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Actual FY 2025-26	Estimated FY 2026-27
Fiscal Year Spending	$16.66 billion	$18.07 billion	$19.15 billion	$19.84 billion	$20.50 billion

Four-Year Dollar Change in State Spending: $3.85 billion
Four-Year Percent Change in State Spending: 23.1 percent

Table 5 shows the maximum revenue expected from the income tax increase in Amendment 87 for FY 2027-28, the first full fiscal year for which the tax increase would be in place, and an estimate of state fiscal year spending without the tax increase.

Table 5
Estimated State Fiscal Year Spending and the Proposed Tax Revenue Increase

	FY 2027-28 Estimate
Fiscal Year Spending Without the Tax Increase	$24.62 billion
Revenue Increase from Increased Income Taxes	$2.7 billion

NN

Proposition NN: Keep and Spend Money for Education and Other Purposes

Placed on the ballot by the legislature • Passes with a majority vote

Proposition NN proposes amending the Colorado statutes to

- allow the state to keep some or all of the revenue that the state's constitutional revenue limit, also known as the Taxpayer's Bill of Rights (TABOR), would otherwise require to be refunded to taxpayers, up to the amount the state spends on public education; and
- spend the retained revenue to increase funding for K-12 education and programs that support children, and, after ten years, K-12 education and any other purposes to be determined by the state legislature.

What Your Vote Means

YES A "yes" vote on Proposition NN allows the state to keep some or all of the revenue that otherwise would be refunded to taxpayers under TABOR. The retained revenue must be spent on K-12 education, programs that support children, and any other purposes.

NO A "no" vote on Proposition NN maintains current TABOR refunds and funding levels for K-12 education, programs that support children, and other state purposes.

Summary and Analysis of Proposition NN

What does Proposition NN do?

Proposition NN allows the state to keep and spend revenue that would otherwise be refunded to taxpayers under TABOR, up to a newly established limit. The new limit is higher than the current limit and is based on the amount the state government spends on public education.

In the first ten years, this revenue must be spent on K-12 education and programs that support children. After ten years, the retained revenue must be spent on K-12 education and other purposes to be determined by the state legislature. The measure dedicates the K-12 education spending to teacher pay and retention, smaller class sizes, career and technical courses, school services, disability services, and more instructional hours, as described below. The retained revenue also must be spent to reimburse local governments for property tax exemptions, as required under current law.

The measure includes requirements for the state auditor and school districts to report on how the retained money is spent.

What is the TABOR limit and what are TABOR refunds?

The Colorado Constitution limits the amount of revenue the state government can collect each year. The limit is equal to the prior year's limit, adjusted for inflation plus population growth. This is known as the TABOR limit. Voters may give the state permission to keep and spend additional revenue above the TABOR limit.

If the amount of revenue the state collects in any year is above the TABOR limit, the excess amount must be refunded to taxpayers. These are called TABOR refunds, and they are distributed to taxpayers in several ways. For more information, see the Legislative Council Staff memorandum titled, "A Brief Overview of the TABOR Revenue Limit."[1]

TABOR refunds are often distributed when people file their taxes, but they are different from tax refunds that are owed when people overpay their taxes. Tax refunds are not affected by this measure.

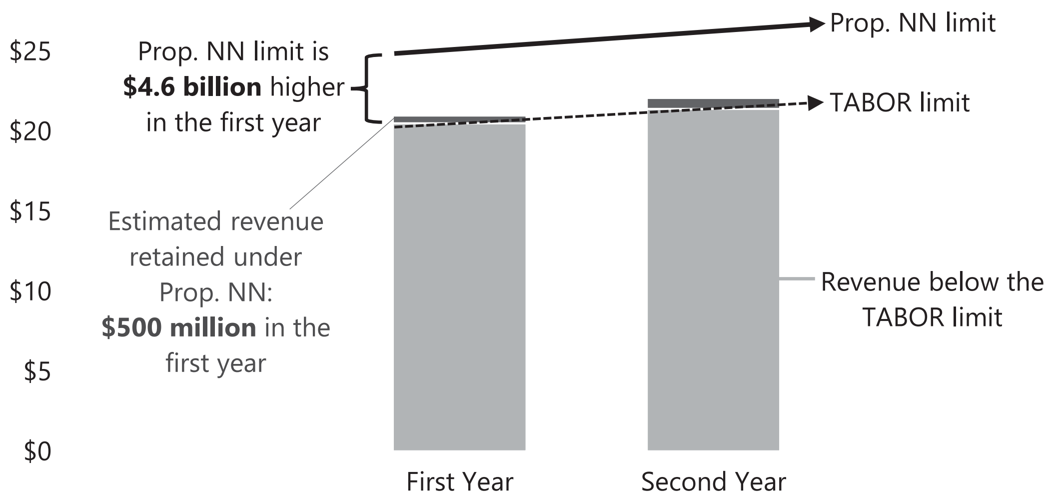
How much revenue will the state keep and spend under Proposition NN?

Under Proposition NN, the maximum amount the state may keep is equal to the current TABOR limit, plus the highest amount the state has spent on K-12 education from certain funding sources in previous years. This is referred to as the Proposition NN limit in this analysis.

The actual amount the state will keep depends on how much revenue it collects. For example, in the first year, the measure allows the state to keep up to $4.6 billion above the current TABOR limit. However, the state is estimated to actually keep about $500 million, which is the amount of revenue the state is expected to collect above the TABOR limit. This is shown in Figure 1 below.

Figure 1
State Revenue Limits Under Proposition NN

Budget Years 2026-27 and 2027-28
Dollars in Billions



[1] Online at: leg.colorado.gov/bluebook

The Proposition NN limit continues indefinitely. Any revenue above the new Proposition NN limit must be refunded to taxpayers.

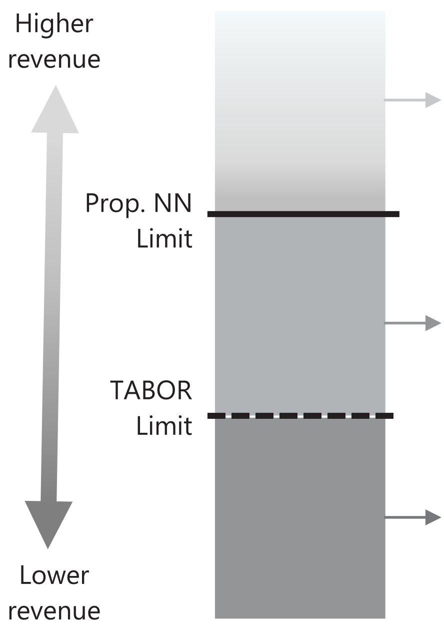
In later years, the Proposition NN limit is expected to grow faster than the current TABOR limit based on the amount the state legislature allocates for K-12 education. State revenue is expected to continue to be well below the Proposition NN limit in the next several years, and is not expected to exceed the Proposition NN limit for at least the next five to ten years. Long-term projections beyond that period are uncertain.

How does Proposition NN impact TABOR refunds?

Proposition NN's impact on TABOR refunds depends on how much money the state collects above the current TABOR limit in a given year, and how much the state spent on public education in prior years. Figure 2 shows the range of possible TABOR refund impacts, which will vary from year to year.

Under current estimates, revenue in the next several years is expected to exceed the current TABOR limit but not the new Proposition NN limit, which would eliminate TABOR refunds in these years, as described in Scenario 2 in the figure below.

Figure 2
Scenarios for TABOR Refund Changes



<u>**Scenario 1 – Revenue exceeds the Prop. NN limit**</u>
In years when state revenue exceeds the new Prop. NN limit, **Prop. NN reduces TABOR refunds**. Revenue is not likely to exceed the Prop. NN limit in the first several years, but this scenario becomes more likely over time.

<u>**Scenario 2 – Revenue exceeds the TABOR limit, but not the Prop. NN limit**</u>
In years when state revenue exceeds the current TABOR limit and is less than the new Prop. NN limit, **Prop. NN eliminates TABOR refunds**. This is the most likely scenario for the next several years, unless there is a recession.

<u>**Scenario 3 – Revenue falls below the TABOR limit**</u>
In years when state revenue falls below the current TABOR limit, which may happen during a recession, **Prop. NN has no impact on TABOR refunds**, as refunds would not be made under current law.

How will the retained revenue be spent?

Proposition NN specifies how revenue retained above the current TABOR limit must be spent. The revenue must first be used to reimburse local governments for the lost tax revenue from property tax exemptions for seniors, veterans with a disability, and Gold Star surviving spouses, as is already required as a TABOR refund mechanism under current law. All remaining revenue is deposited into the newly created Children's Account. Figure 3 shows new spending requirements under Proposition NN.

Figure 3
New Spending Requirements Under Proposition NN

First Ten Years	After Ten Years
K-12 Education – at least half of the money in the Children's Account: • increased teacher pay, teacher retention, smaller class sizes, and access to career and technical courses; and • if there is sufficient revenue, school services, disability services, and increasing annual instructional hours.	**K-12 Education** – flat amount based on a calculation in the measure: • increased teacher pay, teacher retention, smaller class sizes, and access to career and technical courses.
Children's Programs – any remaining money in the Children's Account: • prioritizing child care, full-day preschool, and other programs that help children be successful in school.	**Other Purposes** – any remaining money in the Children's Account: • any purpose as determined by the state legislature.

How will the K-12 funding be used?

Money in the Children's Account must first be used for increased teacher pay and retention, access to career and technical courses, and smaller class sizes. This money will be distributed to school districts and charter schools that then decide how to spend this money within allowable uses. They must post downloadable, sortable information online about how they spent the money.

The amount required to be spent for these purposes will grow each year for ten years, and then remain flat in later years. The amount is expected to be about $110 million in the first year, $220 million in the second year, and may grow to between $1 billion and $2 billion per year by the end of ten years. These amounts are only paid if enough revenue is retained.

For the first ten years, if the amount spent on teacher pay and retention, career and technical courses, and smaller class sizes is less than half the amount in the account, then the measure requires additional spending on disability services, school services, and increasing instructional hours, such that at least half the amount in the account is spent on K-12 education overall. Funding for disability services, school services, and increasing instructional hours is estimated at about $130 million in the first year and $20 million in the second year. The state legislature will determine how to allocate these funds to schools and districts.

How will the money for children's programs be used?

In the first ten years, any money remaining in the account after K-12 spending must be spent on programs that support children, prioritizing full-day preschool, child care, and other programs that help children be successful in school. The state legislature will determine how to spend this money, which is estimated to be about $240 million in the first year and $230 million in the second year.

How will funding allocations change after the first ten years?

After ten years, the measure requires that a flat amount be dedicated to K-12 education each year for increased teacher pay and retention, access to career and technical education, and smaller class sizes. Any remaining money in the Children's Account may be spent on any purpose as determined by the state legislature.

How does Proposition NN interact with other measures?

Proposition 137 reduces the amount of revenue the state collects that is subject to the TABOR limit. This measure will not affect the Proposition NN limit. However, if the measure passes, the amount of money the state will actually keep and spend under Proposition NN may be reduced or eliminated.

Arguments For Proposition NN

1) Proposition NN raises teacher pay, reduces class sizes, and improves career and technical education, benefitting every school district in the state. A state study found that Colorado's schools face a funding shortfall of $3.5 billion, or about $4,000 per pupil. Proposition NN redirects money the state already collects to Colorado's kids and classrooms, keeping experienced teachers in the classroom and expanding course options and support. The measure pairs the investment schools need with the accountability taxpayers deserve.

2) Proposition NN frees up funds that should already be supporting Colorado's children. The price of educating and caring for a child grows year after year, and the current revenue limit does not keep pace. As a result, the state is falling behind on the services that families depend on most. Permanent relief from this limit is long overdue. Proposition NN uses existing revenue to address the real and rising costs of child care, universal preschool, and other early childhood needs.

Arguments Against Proposition NN

1) Proposition NN is essentially a tax increase, permanently eliminating or reducing TABOR refunds. TABOR refunds are a taxpayer right. Eliminating or sharply reducing those refunds means that government will keep more of the money that families earn. For households already stretched thin, losing TABOR refunds is a significant financial hit. TABOR was enshrined in the state constitution to protect taxpayers against unchecked government growth.

2) Proposition NN eventually hands the state over $5 billion per year at the expense of Colorado families. Funding for Colorado schools has increased 25 percent over the last five years, while enrollment continues to decline. Before reaching deeper into taxpayers' pockets, the government should demonstrate it has exhausted every avenue to reduce wasteful spending, eliminate redundant programs, and deliver existing services more efficiently.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition NN

Taxpayer Impacts

Proposition NN is expected to reduce the amount refunded to taxpayers by $329.9 million in the current 2026-27 budget year, $521.0 million in the 2027-28 budget year, and by varying amounts in future years. This eliminates TABOR refunds for budget years 2026-27 and 2027-28. Table 1 shows estimated TABOR refunds under Proposition NN for certain income levels.

Table 1
Estimated TABOR Refunds for Certain Income Levels

Adjusted Gross Income	2027 Refund Current Law: Single Filers	2027 Refund Current Law: Joint Filers	2027 Refund Prop. NN: All Filers	2028 Refund Current Law: Single Filers	2028 Refund Current Law: Joint Filers	2028 Refund Prop. NN: All Filers
$50,000	$21	$42	$0	$39	$58	$0
$75,000	$28	$56	$0	$58	$86	$0
$100,000	$28	$56	$0	$68	$96	$0
$200,000	$38	$76	$0	$121	$162	$0
$500,000	$65	$130	$0	$276	$352	$0

Note: This table assumes that taxpayers claim the standard deduction and no other deductions. This table shows TABOR refunds for individual taxpayers, not corporations. Corporations are not expected to receive TABOR refunds in 2027, and are expected to receive smaller TABOR refunds than individuals at the same income level in 2028.

A forecast of state revenue subject to TABOR is not available beyond budget year 2027-28. The impact of Proposition NN on TABOR refunds will vary significantly across different years, such that it could have no impact on TABOR refunds in some years and reduce them by over $1,000 per taxpayer in other years. The actual amount that the measure reduces TABOR refunds will depend on how much money the state collects above the current TABOR limit in future years.

State Spending

The measure increases state spending by an estimated $329.9 million in budget year 2026-27 and $521.0 million in budget year 2027-28 on net, and by varying amounts in future years. Changes in state spending are shown in Table 2.

Table 2
Changes in State Spending Under Proposition NN

Use	Current Year 2026-27	Budget Year 2027-28
Property Tax Reimbursements	$0	$206.1 million
K-12 Education	$241.5 million	$234.0 million
Programs That Support Children	$241.5 million	$234.0 million
General Government Purposes	-$153.1 million	-$153.1 million
Office of State Auditor	$0	$20,000
Total Change in Spending	**$329.9 million**	**$521.0 million**

As shown in Table 2, $153.1 million that would be available for the general state budget under current law is instead deposited in the Children's Account for budget years 2026-27 and 2027-28 only. This reduces General Fund spending in each of these two years.

Long-term spending. After ten years, there is no longer a requirement for half of the money in the account to be spent on K-12 education and half on children's programs. Beginning in the 2036-37 budget year, the measure increases state spending for property tax reimbursements and funding for teacher pay and retention, smaller class sizes, and career and technical education. Any remaining funds may be used for any purposes as determined by the state legislature.

School Districts

Proposition NN increases state funding for school districts by an estimated $241.5 million in budget year 2026-27 and $234.0 million in budget year 2027-28. Funding for teacher pay and retention, smaller class sizes, and career and technical education will be distributed based on each school district's percentage of statewide school finance funding under the state's new school finance formula. Funding for school services, disability services, and increasing annual instructional hours will be distributed in a manner determined by the state legislature.

132

Proposition 132: Increase Penalties for Fentanyl Crimes

Placed on the ballot by citizen initiative • Passes with a majority vote

Proposition 132 proposes amending the Colorado statutes to:

- increase penalties for possession and distribution, including the selling, transfer or sharing, of any amount of certain synthetic opioids, commonly known as fentanyl; and
- eliminate the possibility of reduced penalties for certain possession and distribution offenses with mitigating circumstances.

What Your Vote Means

YES A "yes" vote on Proposition 132 makes possession of any amount of fentanyl a felony, requires a mandatory minimum 8-year prison sentence for any quantity of fentanyl distribution, and eliminates options to reduce penalties for certain possession and distribution offenses.

NO A "no" vote on Proposition 132 keeps minor possession charges of fentanyl a misdemeanor, maintains tiered felony penalties for fentanyl distribution based on drug quantity, and keeps options to reduce penalties for certain possession and distribution offenses.

Summary and Analysis of Proposition 132

What is fentanyl?

The term "fentanyl" refers to a type of potent synthetic opioid. Fentanyl is used medically for pain relief, but possessing or distributing fentanyl without a prescription is illegal. Fentanyl has become the leading cause of drug overdose deaths in both Colorado and the United States because it can be fatal in very small amounts and is often mixed into other illicit drugs without a user's knowledge. Fentanyl belongs to a class of potent synthetic opioids with similar characteristics. The measure impacts fentanyl along with these related drugs.

What are the current penalties for fentanyl offenses in Colorado?

Penalties for fentanyl offenses are based on the type and quantity of the drug, and whether the offense involved personal use or intent to distribute. Current penalties range from court-ordered treatment, fines, and probation to time in prison. State law specifies which fentanyl offenses require prison sentences, which qualify for alternative penalties and reduced charges, or are subject to judicial discretion. The severity of the penalty also depends on the weight of the substance involved. A “substance” includes the total weight of any mixture containing fentanyl rather than the amount of fentanyl itself.

Who can and cannot go to prison under current law?

The most serious fentanyl-related drug crimes mandate a minimum prison sentence of 8 years up to a maximum of 32 years. This includes offenders who:

- distributed to a minor;
- distributed more than 50 grams of a substance; or
- distributed at least 4 grams of a substance that caused death.

In other cases, state law allows for sentences such as probation and treatment, and prohibits state prison for offenders who either:

- possessed less than 1 gram of a substance with no intent to distribute and do not have multiple past fentanyl convictions;
- possessed between 1 to 4 grams of a substance with no intent to distribute and provided evidence they were unaware the substance contained fentanyl; or
- distributed less than 4 grams and were eligible for “Good Samaritan” protections that reduce criminal penalties for reporting an overdose and staying until help arrives.

When prison time is neither mandated nor prohibited by state law, a judge may determine a sentence within a penalty range. In these scenarios, the judge may consider the unique circumstances of the case, including if the offender was aware of fentanyl in the substance, criminal history, risk to public safety, acceptance of responsibility, or any other circumstance that is relevant to consider at sentencing. Judges may also reduce or modify a penalty in exchange for successful completion of treatment.

How will penalties change under Proposition 132?

Proposition 132 increases criminal penalties for fentanyl offenses by expanding felony charges for possession and distribution, imposing longer prison sentences, and limiting judicial discretion.

For those convicted of distributing any amount of fentanyl, the measure requires a prison sentence of between 8 and 32 years. It eliminates the possibility for reduced penalties in “Good Samaritan” cases involving distribution.

The measure also makes possession of any amount of fentanyl a felony. However, if a person possesses less than one gram and successfully completes court-ordered drug rehabilitation treatment, the felony charge may be reduced to a misdemeanor. Individuals charged with a felony for possessing more than one gram are no longer eligible for this reduction, but the measure keeps "Good Samaritan" penalty reductions for other low-level possession offenses. Although not mandated, the measure permits varying lengths of imprisonment for possession.

Judicial discretion is limited by imposing mandatory minimum prison sentences for fentanyl distribution cases. Additionally, courts must order treatment for individuals charged with possessing less than one gram of a substance containing fentanyl, regardless of the circumstances. Finally, judges may not consider mitigating factors, such as whether an offender reasonably believed the substance did not contain fentanyl.

Table 1 compares fentanyl offense sentencing between current law and Proposition 132.

Table 1
Fentanyl Offense Prison Sentencing under Current Law and Proposition 132

Offense	Sentencing under Current Law	Sentencing under Proposition 132
Distribution over 50g	Mandatory, 8-32 years in prison.	Mandatory, 8-32 years in prison.
Distribution 4-50g	Possible, 4-8 years in prison. Increased charges for distribution resulting in death or distribution to a minor.	Mandatory, 8-32 years in prison.
Distribution under 4g	Possible, 2-4 years in prison. Increased charges for distribution to a minor; reduced charges for “Good Samaritan” actions.	Mandatory, 8-32 years in prison.
Possession 1-4g	Possible, 0.5-1 year in prison. Reduced charges for reasonable deniability or completing alternative sentencing, such as treatment.	Possible, 2-4 years in prison.
Possession under 1g	No prison time. Increased charges for multiple past convictions; reduced charges for reasonable deniability or completing alternative sentencing, such as treatment.	Possible, 0.5-1 year in prison. Eligible for reduced charges for completing mandatory treatment.

Argument For Proposition 132

1) Fentanyl is highly potent and deadly, and it warrants stronger penalties than other drugs. The measure targets drug traffickers with harsher sentences and disrupts the distribution of fentanyl, including when it is mixed into other substances. Mandated prison sentences for drug dealers are likely to enhance public safety by keeping them off the street, as well as provide victims and their families with a greater sense of justice. The measure also increases accountability for drug users and may deter fentanyl use, which could help reduce overdose deaths. Proposition 132 demonstrates Colorado’s commitment to addressing fentanyl-related crime.

Argument Against Proposition 132

1) Proposition 132 is unlikely to reduce fentanyl use, lower crime rates, or prevent overdose deaths. Individuals may be discouraged from seeking addiction treatment, or calling for emergency assistance during overdoses, due to fear of criminal prosecution and prison time. The measure treats people who distribute trace amounts of fentanyl as major drug dealers. In addition, longer prison sentences are expensive and would shift resources away from underfunded treatment programs, education, and other public services and toward an already overcrowded and understaffed prison system.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition 132

State Revenue

Proposition 132 increases state revenue to the Judicial Department by $23,000 in the first year, and $73,000 in the second and future years from additional criminal fines due to the measure's increase in crime classification.

State Spending

Proposition 132 increases state spending to cover increased criminal justice system costs for the courts, public defenders, and prisons. These costs are paid from the state General Fund. Specifically, the measure increases state spending in the first budget year by $0.9 million to pay for costs in the courts and for public defenders. In the second year, state spending under the measure is estimated to increase to $8.9 million as more individuals are sent to prison for distributing or possessing. Prison costs will continue to increase as individuals are incarcerated for longer periods of time. By year five, total state spending is estimated to increase by $68.2 million. In addition, due to the estimated increase in the future prison population, the state may need to construct or contract for additional prison space.

The measure does not specify a funding source to pay for this increased criminal justice-related spending, and it is assumed that these costs will be paid from the General Fund. While the measure may reduce money available for other uses (the three largest of which are Health Care Policy and Financing, Education, and Higher Education), the effect of the measure on other programs is unknown and will depend on future budgeting decisions by the state legislature.

Local Government

Similar to the state, costs will increase for county-funded district attorneys to prosecute longer cases with enhanced penalties.

133

Proposition 133: Penalties for Human Trafficking of a Minor

Placed on the ballot by citizen initiative • Passes with a majority vote

Proposition 133 proposes amending the Colorado statutes to:

- mandate a sentence of life in prison without parole for child sex trafficking convictions; and
- expand child sex trafficking to include buying sexual activity with a minor.

What Your Vote Means

YES A "yes" vote on Proposition 133 increases the penalties for child sex trafficking to life in prison without parole, and expands child sex trafficking to include buying sexual activity with a minor.

NO A "no" vote on Proposition 133 keeps the existing felony criminal penalties for child sex trafficking with a sentencing range of 8 to 48 years in prison plus a mandatory parole period.

Summary and Analysis of Proposition 133

What is child sex trafficking?

Under Colorado law, human trafficking of a minor for sexual servitude, or child sex trafficking, occurs when an adult forces or makes a minor available for commercial sexual activity in exchange for money or other compensation. Child sex trafficking is one of many sex crimes with which a buyer or seller may be charged. Legally, a minor cannot consent to commercial sexual activity. Current law provides legal defenses and protections for individuals charged with this crime who are victims of sex trafficking.

How does Proposition 133 change the crime of child sex trafficking?

Proposition 133 increases the penalty for child sex trafficking to life in prison without the possibility of parole, and removes judicial discretion in sentencing. It also adds exchanging anything of value to buy or sell sexual activity to the list of acts included in child sex trafficking. If convicted of this crime, buyers and sellers will receive a life sentence.

Table 1 outlines the current penalties for those convicted of child sex trafficking and the penalties if Proposition 133 is approved. The table reflects the range of potential penalties under current law, but the actual sentence would depend on the specifics of the crime and the outcome of the trial.

Table 1
Current and Proposed Penalties for Child Sex Trafficking

Policy	Felony Classification	Penalties
Current Law	Class 2 felony	8 to 48 years in prison and mandatory 5 years parole
Proposition 133	Class 1 felony	Life in prison without parole

Argument For Proposition 133

1) Child sex trafficking causes serious and long-lasting harm to victims. Someone who commits this terrible crime deserves a life sentence instead of a shorter prison term or probation. The punishment outlined in the measure is clear, definite, and ensures that offenders cannot hurt more children. With this change, victims will have no doubt that child sex trafficking offenders are punished to the fullest extent of the law. The measure helps deter people from engaging in child sex trafficking and sends a strong message that Colorado takes these crimes seriously. Proposition 133 makes certain that justice is served, children are protected, and victims are shielded from punishment and further harm.

Argument Against Proposition 133

1) Harsher sentences are unlikely to deter human trafficking, but may instead result in punishing victims. Many victims of child sex trafficking are pressured or forced to commit crimes to help traffickers. Due to the fear of a life sentence, victims may be less likely to report these crimes or cooperate with police. Additionally, a judge would no longer be able to consider the facts of the case when sentencing someone convicted of child sex trafficking. The measure prioritizes punishment over prevention, and redirects resources from other strategies that combat child sex trafficking. Proposition 133 is unlikely to stop child sex trafficking or protect victims.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition 133

State Spending

The measure increases future state spending in the Colorado Department of Corrections (CDOC). Costs for the measure are estimated to begin in about 14 years. Initial costs are estimated at $180,000 in budget year 2041-42, and grow by that amount for several years thereafter. This would be an increase of $360,000 in budget year 2042-43, $540,000 in budget year 2043-44, and so on. These costs are not adjusted for inflation. Eventually, the increase will stabilize as the costs of new offenders staying longer are offset by a decrease in costs from life sentences ending due to an offender dying or potentially receiving a commutation or pardon.

The cost increase results from persons convicted of child sex trafficking serving a life sentence instead of a fixed term. It takes years for the first affected offenders to reach the point in their original sentence where they would have been paroled under current law, and that is when the added cost starts. This cost estimate reflects current sentencing data and values for state-run prison beds; actual costs will likely be higher in the future due to inflation, and if more individuals are convicted of child sex trafficking than under current law. Notably, costs for medical care will grow separately as offenders age in prison.

In addition, workload in the trial courts and agencies that provide representation to indigent offenders in the Judicial Department will minimally increase as cases with enhanced penalties generally take longer to process than cases with lesser penalties.

The measure does not specify a funding source to pay for the increased spending in the CDOC and it is assumed that these costs will be paid from the state General Fund. While the measure may reduce money available for other uses (the three largest of which are Health Care Policy and Financing, Education, and Higher Education), the likely effect of the measure on other programs is unknown and will depend on future budgeting decisions by the state legislature.

Local Government Spending

Similar to the state, workload will minimally increase for county-funded district attorneys to prosecute longer cases with enhanced penalties.

134 Proposition 134: Male and Female Participation in School and Collegiate Sports

Placed on the ballot by citizen initiative • Passes with a majority vote

Proposition 134 proposes amending the Colorado statutes to:

- require that all elementary through collegiate school-based athletic teams and sports be designated as male-only or female-only based on biological sex, unless the team or sport is designated as open to participation by individuals of any sex or gender;
- require schools and school districts to implement policies to ensure that students are assigned to gender-designated teams that align with their biological sex; and
- prohibit investigations of, or penalties for, a school that designates a team or sport as female-only.

What Your Vote Means

YES A "yes" vote on Proposition 134 means that all school-based athletic teams and sports must be designated as being for biological males or biological females only, or as mixed, and requires schools and school districts to adopt policies on sex eligibility for sports.

NO A "no" vote on Proposition 134 means that individual schools, school districts, and athletic associations may continue to set their own policies in alignment with current state and federal law about who is eligible to participate on a team or in a sport.

Summary and Analysis of Proposition 134

What does the measure do?

The measure requires that any school-based team or sport be explicitly designated as being:

- for biological males only;
- for biological females only; or
- coeducational or mixed.

Under the measure, students must compete on teams that match their biological sex or on a coeducational team. Biological females are allowed to participate on a team or sport designated for biological males if there is no equivalent female team offered for that sport. Participation on a coeducational or mixed team or sport is open to all. In addition, the measure prohibits any government entity, licensing or accrediting organization, or athletic association from investigating or penalizing a school for designating a team or sport as being only for biological females.

How does the measure define biological males and females?

The measure defines biological sex in terms of production of reproductive cells. ”Male” is defined as children or adults whose biological reproductive system is organized around the production of sperm cells. “Female” is defined as children or adults whose biological reproductive system is organized around the production of ova, or egg cells. The measure does not impose a specific method for determining or demonstrating biological sex. Individual schools or school districts must determine their own verification procedures.

What teams does the measure apply to?

The measure applies to all teams and sports organized by schools or athletic associations, including teams that compete against other schools, in-house intramural sports, and after-school programs sponsored by schools. Schools include all public, charter, private, and religious school teams and sports from elementary through high school, and all public or private colleges, universities, and community colleges. Athletic associations are defined in the measure as organizations that administer extracurricular athletic competitions for schools. The measure does not apply to youth sports and leagues that operate separately from schools.

The governing body of every school or district must adopt a policy implementing the requirements established by the measure. For public K-12 schools, if a school district does not follow the measure’s requirements, the state Commissioner of Education must first notify the district of its noncompliance. If the school district does not respond to this notification with a good-faith attempt to comply, then the commissioner must take corrective action. The measure does not establish an enforcement mechanism for private K-12 schools, colleges and universities, or athletic associations that do not adhere to the measure’s requirements.

How does the measure interact with state and federal anti-discrimination law?

The Colorado Anti-Discrimination Act (CADA) prohibits discrimination in employment, housing, and places of public accommodation based on a person's sex, sexual orientation, gender identity, and gender expression. Public K-12 schools, colleges, and universities may not exclude students from extracurricular activities that align with their gender identity, even if their gender identity is different from their biological sex. It is unclear at this time how the measure will impact current state law.

At the federal level, Title IX of the Education Amendments of 1972 prohibits sex-based discrimination in federally funded education programs. Courts and presidential administrations have interpreted Title IX in a variety of ways, sometimes including and sometimes excluding gender identity under the definition of “sex.” On February 5, 2025, the President issued Executive Order 14201, “Keeping Men Out of Women’s Sports,” which directs federal agencies to interpret Title IX as prohibiting biological males from participating on teams or in sports designated as being for biological females. States that do not adhere to federal policy may face cuts in federal funding, and state laws or policies that conflict with federal law may face legal challenges from the federal government. At least seven Colorado schools and school districts have adopted policies restricting biological males who identify as female from participating in female sports. In June 2026, the U.S. Supreme Court ruled that Title IX permits states to adopt laws that maintain separate male and female sports based on biological sex.

How do athletic associations currently address this issue?

The Colorado High School Activities Association (CHSAA), the association that oversees high school sports, recognizes a right for transgender athletes to participate in school activities. Its rules allow CHSAA to review schools' athletic eligibility decisions for transgender students. In 2025, eight schools and school districts in Colorado filed a federal lawsuit challenging CHSAA rules and CADA requirements related to classification of sports teams by sex. The group of schools and districts and CHSAA reached a settlement agreement in December 2025 that allows schools to maintain separate sports teams and facilities for biological males and biological females without being penalized or sanctioned by CHSAA. However, the portion of the lawsuit challenging CADA is still ongoing.

At the collegiate level, the National Collegiate Athletic Association (NCAA) rules state that competing in female sports is limited to student athletes who are assigned female at birth, and student athletes assigned male at birth cannot receive athletic scholarships designed for females, regardless of their gender identity. The NCAA rules do not apply to intramural collegiate sports.

Arguments For Proposition 134

1) Females should be able to compete against other females. Allowing biological males to participate on female teams creates an unfair advantage for the males and can prevent female athletes from achieving wins, records, podium spots, and scholarship opportunities. The measure protects the accomplishments of female athletes and creates a consistent, statewide standard for participation on female teams. Without uniform rules, female athletes across the state compete under different policies and conditions, resulting in an uneven playing field. The measure ensures that all female athletes can compete fairly no matter where they live.

2) Allowing biological males to participate on female teams or in female sports jeopardizes the safety and physical and emotional boundaries of female athletes. Regardless of one's gender identity, genetic differences between biological males and biological females can affect physical strength, stature, lung capacity, muscle tone, and growth. Males and females are separated in certain sports due to the physical differences between the sexes and the risk for injury. Beyond the field of play, shared locker rooms raise privacy concerns. The measure creates a reasonable policy grounded in biological sex that promotes the safety of all participants.

Arguments Against Proposition 134

1) The measure does not protect fairness; it turns athletic eligibility into a body inspection and manufactures new grounds for discrimination. It could subject many athletes, not just those who are transgender, to uncomfortable physical inspections. Mandating a statewide eligibility standard, but not a clear method for determining eligibility, will require schools and districts to create their own

separate policies, which will likely lead to unfair and uneven treatment of student athletes across the state. Some athletes may be forced to undergo invasive or expensive testing to prove their biological sex, while others may be able to simply provide a note from a doctor. Certain athletes could even be targeted for additional testing based on their physical strength, appearance, or athletic success.

2) School sports should be a space where all kids can build confidence, health, and belonging and have the opportunity to learn teamwork, leadership, and goal setting. Targeting an at-risk group of students by preventing them from playing on teams with their peers and instead requiring them to play on teams that do not match their gender identity leads to harassment, shame, embarrassment, and feelings of isolation and exclusion. The measure's rigid participation standards apply to kids of all ages and abilities, affecting even young children who just want to play on teams with their friends and peers and are not competing for championships or scholarships.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition 134

State Spending

Proposition 134 will increase workload and legal costs by an indeterminate amount in the Colorado Department of Education if a school district is intentionally out of compliance with the measure and the Commissioner of Education is required to take remedial action. Legal services are provided by the Department of Law.

In addition, state institutions of higher education will have increased costs to adopt or update policies for interscholastic or intramural athletic programs to align with the requirements in the measure. Any costs are assumed to be paid by institutional revenue, such as tuition, fees, or athletic department revenue.

Local Government Spending

Proposition 134 will increase workload and may increase costs for schools, school districts and charter schools that offer interscholastic or intramural athletic programs to update and implement their policies. These costs are expected to be minimal. To the extent the Colorado Department of Education takes remedial action for noncompliance, legal and other costs may also increase for school districts.

135 Proposition 135: Prohibit Surgery on Minors in Response to Perception of Sex or Gender

Placed on the ballot by citizen initiative • Passes with a majority vote

Proposition 135 proposes amending the Colorado statutes to:

- prohibit surgeries on minors that alter their biological sex characteristics as a treatment in response to a minor's perception of sex or gender, with certain exceptions; and
- prohibit the use of state or federal funds or insurance coverage to pay for these surgeries.

What Your Vote Means

YES A "yes" vote on Proposition 135 prohibits surgeries on minors that would alter their biological sex characteristics as a treatment in response to a minor's perception of sex or gender, and prohibits the use of government funds or health insurance to pay for the surgeries.

NO A "no" vote on Proposition 135 maintains Colorado law, which protects access to surgery altering minors' biological sex characteristics and allows public and private health insurance programs to pay for these surgeries.

Summary and Analysis of Proposition 135

What medical treatments are prohibited by Proposition 135?

The measure prohibits surgery on minors for the purpose of altering biological sex characteristics as a treatment in response to a minor's perception of sex or gender. The measure does not list specific surgical procedures that are prohibited; instead, the prohibition is based on the reason that a surgery is performed on a minor. The prohibition includes gender-affirming surgeries, which are a range of procedures that may be provided to transgender individuals to make their physical appearance match their gender identity. Examples include altering, removing, or reconstructing sexual and reproductive organs; modifying body shape; changing facial appearance; or altering vocal characteristics. The measure may also limit other surgeries for minors, including non-transgender minors, if the treatment is interpreted as being in response to the minor's sex or gender perception.

Proposition 135 allows male circumcision and treatments for medically verifiable disorders of sex development or acquired physical or chemical abnormalities. Non-surgical gender-related treatments, such as social transition options and counseling, are also not restricted by the measure.

How does Proposition 135 change coverage for these procedures?

Currently in Colorado, gender- and sex-based surgeries that are medically necessary may be covered by private health insurance or a public health care program, or be paid for out-of-pocket. The measure bans the use of state or federal money, Medicaid reimbursements, and private health insurance to pay for the prohibited surgeries.

How often are these procedures performed on minors in the United States?

It is unknown how many minors receive gender- and sex-based surgeries that would be prohibited under the measure. However, one study found that gender-affirming surgery for transgender minors in the United States is rare. The study, from researchers at Harvard University, examined 2019 health insurance claim data and found that for every 100,000 youths aged 15 to 17, an estimated 2.1 youths who identified as transgender or gender diverse had at least one gender-affirming surgery. For youths aged 13 to 14, these surgeries are even more rare, with 0.1 youths having a surgery per 100,000 youths (or 1 in a million). Researchers found no cases of gender-affirming surgeries being performed on youths aged 12 and younger.

The three large pediatric surgical providers in Colorado—Children's Hospital Colorado, Rocky Mountain Children's, and Denver Health—report that they do not perform gender- or sex-based surgeries on transgender patients under 18 years of age.

Arguments For Proposition 135

1) Minors lack the maturity to make permanent, life-altering medical decisions. Like many other age-restricted rights and activities, gender-affirming surgeries should require a heightened level of maturity and the ability to make fully informed decisions. Until an individual is a legal adult, less invasive, non-surgical methods of providing gender-related care should be used. This ensures that the most permanent interventions are reserved for when a person is able to fully understand the risks and benefits of surgery as an adult.

2) More long-term data is needed to determine whether gender-affirming surgery is a necessary treatment option prior to adulthood. Some minors may regret undergoing irreversible gender-affirming surgical procedures. Surgeries have risks, and surgery on minors should only be contemplated if there are no other viable treatment options. Other states have limited gender-related treatment options available to minors, including surgical care.

Arguments Against Proposition 135

1) The measure creates an overly broad ban on gender- and sex-based surgeries that interferes with needed care for both transgender and non-transgender minors. In addition to banning gender-affirming surgeries, the narrow exceptions under the measure could limit the ability of any youths to have surgeries for a range of reasons, both medical and cosmetic. The measure's ban is based on a minor's purpose in seeking treatment, which could lead to uncertainty for patients,

physicians, and insurers. Insurers may use this ban to limit their coverage for a wide variety of treatments, and medical professionals may reduce the care they are willing to provide for fear of legal repercussions.

2) The measure delays medically recommended care, even when parents, patients, and medical providers all agree the care is necessary. Medical care decisions for minors should be individualized based on a patient’s unique needs and well-established standards of care. Transgender youth already face stigmatization, harassment, and discrimination, and restricting gender-affirming surgical care may worsen mental health outcomes for minors, including anxiety, depression, social isolation, eating disorders, and risk for self-harm and suicide. Important medical decisions should be left to patients, families, and health care providers, not legislated at the ballot box.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition 135

State and Local Government Spending

Proposition 135 will minimally increase workload and costs for the Department of Regulatory Agencies, which regulates health care professionals and insurers, to update rules and materials pertaining to gender- and sex-based surgeries and to handle complaints if prohibited surgeries are performed or paid for. Similarly, various state and local government agencies that employ health care professionals, such as the Department of Human Services and county hospitals, among others, will have additional workload to update their policies to ensure that their employees follow the measure. Legal costs may also increase for the state and local governments to respond to any allegations of noncompliance. Assuming health care professionals, insurance companies, and government agencies comply with the measure, any impact on state and local spending is expected to be minimal.

Proposition 135 may also slightly decrease state spending on health programs and employee health insurance from no longer paying for certain surgeries for minors related to gender perception. Specifically, to the extent the state Medicaid program covers these surgeries for minors, spending will decrease. Similarly, if private insurance companies no longer cover these surgeries, it may minimally contribute to lower health insurance premiums for state and local governments. Overall, any savings are expected to be minimal.

136

Proposition 136: Income Tax Rate Limit

Placed on the ballot by citizen initiative • Passes with a majority vote

Proposition 136 proposes amending the Colorado statutes to:

- set a 4.4 percent limit on the state income tax rate for individual and corporate taxpayers.

What Your Vote Means

YES A "yes" vote on Proposition 136 establishes the current state income tax rate of 4.4 percent as the maximum rate.

NO A "no" vote on Proposition 136 keeps the current state income tax rate of 4.4 percent without establishing a new limit in statute.

Summary and Analysis of Proposition 136

What does Proposition 136 do?

The measure limits the state income tax rate for individuals and corporations to the current rate of 4.4 percent of taxable income beginning on January 1, 2027.

Does Proposition 136 change the current income tax rate?

No, the measure does not alter the current 4.4 percent state income tax rate. It creates a state law setting this rate as the maximum beginning on January 1, 2027.

Does Proposition 136 prevent any future changes to the state income tax rate?

No, Proposition 136 will not change the process for adjusting Colorado's income tax rate. The state legislature or a citizen initiative may reduce the state income tax rate. The Colorado Constitution already requires that any tax rate increases be approved by voters.

What happens if Proposition 136 and Amendment 87 both pass?

Amendment 87 creates a graduated income tax, where higher tax rates are applied to higher incomes and lower tax rates are applied to lower incomes earned by a household or business. If both Amendment 87 and Proposition 136 are approved by voters, the proposed rate for incomes over $500,000 in Amendment 87 would be higher than the 4.4 percent limit in Proposition 136. Generally, when parts of voter-approved measures conflict, the policy outcome is determined by the measure that receives more votes. However, if both measures are approved by voters, the exact outcome is unclear. The state legislature or a court will determine how to resolve any conflicts.

Argument For Proposition 136

1) Proposition 136 reinforces voter support for maintaining the current state income tax rate. The current rate, overwhelmingly approved by voters in 2022, is fair and keeps Colorado's tax rate among the lowest in the country.

Argument Against Proposition 136

1) This initiative is designed to put Amendment 87 into legal jeopardy, causing confusion and a potentially costly legal battle to resolve. After the 2026 election, Proposition 136 has no effect, since raising tax rates already requires voter approval and any future approval would override this measure.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition 136

The measure limits the state income tax rate to no higher than the current rate of 4.4 percent. This results in no change to state or local government revenue or spending. For this reason, the measure has no fiscal impact.

137

Proposition 137: Direct Sporting Goods Sales Tax Revenue for Conservation

Placed on the ballot by citizen initiative • Passes with a majority vote

Proposition 137 proposes amending the Colorado statutes to:

- direct a portion of existing sales tax revenues from purchases and rentals of sporting goods to be used for certain conservation, wildfire risk mitigation, and outdoor recreation programs; and
- exempt that money from the state's constitutional revenue limit, reducing the amount of money collected above the limit that is returned to taxpayers.

What Your Vote Means

YES A "yes" vote on Proposition 137 directs existing sales tax revenue collected from sales of sporting goods to be spent on certain conservation, wildfire risk mitigation, and outdoor recreation programs, and exempts it from state revenue limitations.

NO A "no" vote on Proposition 137 keeps the sales tax revenue collected from sporting goods in the state's general budget and subject to the state's revenue limit, with the revenue either spent on priorities decided annually by the legislature or refunded to taxpayers when required.

Summary and Analysis of Proposition 137

What does Proposition 137 do?

The measure requires that state sales tax revenue collected from purchases and rentals of sporting goods be spent on certain programs. These include:

- conservation programs that support parks, open spaces, and wildlife;
- wildfire risk management and mitigation, forest management and restoration, and a fund for damages that may arise from prescribed fires;
- watershed restoration projects;
- outdoor education and recreation programs; and
- outdoor access and equity improvements, which could include programs that give opportunities to underserved youth and families.

The measure applies to most sporting goods categories and does not change the price of sporting goods or the amount of tax collected. Sporting goods include bicycles, golf equipment, hunting and fishing equipment, camping equipment, boats, recreational vehicles, and campers. It also includes rental services for recreational, sports, and fitness equipment.

The measure exempts this portion of state sales tax revenue from the state's constitutional revenue limit, known as the Taxpayer's Bill of Rights (TABOR) limit. The amount directed to these efforts will be calculated by Legislative Council Staff, the nonpartisan research agency of the General Assembly. For state budget year 2027-28, this is currently estimated to be $175 million.

Will this measure apply to sporting goods revenue in all future years?

In some years, the measure will not direct the full amount of sales tax revenue collected from sporting goods to the identified purposes. This would occur if exempting the revenue from the TABOR limit would reduce two state tax credits available to low- and moderate-income households.

How will the revenue be used?

The measure is estimated to direct about $175 million per year towards the identified conservation purposes, which would be in addition to the approximately $114 million that those efforts currently receive. This amount includes only the specific programs that receive increased funding under the measure and does not include other existing funds for general conservation efforts. The estimated distribution of sales tax revenue directed by the measure is shown in Figure 1 and discussed below.

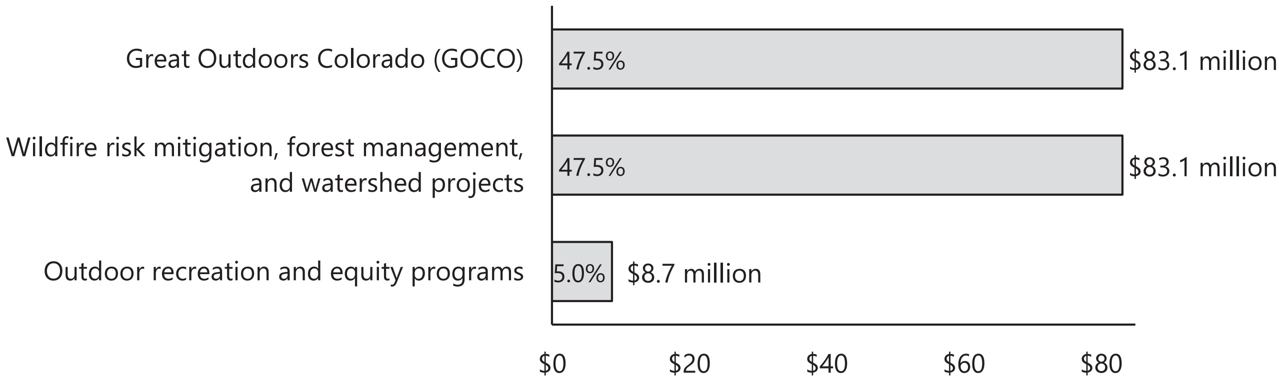
- **Great Outdoors Colorado (GOCO).** About $83.1 million would be dedicated to GOCO, an organization established in the state constitution that funds parks, trails, and wildlife projects through grants to local governments, the state, and other conservation efforts. GOCO is funded by the state lottery, amounting to about $90 million annually, and currently receives no state funding from taxes.

- **Wildfire risk mitigation, forest management, and watershed restoration projects.** About $83.1 million would be dedicated to these efforts per year. In budget year 2027-28, a one-time investment of $10.0 million would be made out of the total funding available to pay for damages that may arise from the use of prescribed fires. These wildfire risk mitigation and forest management efforts currently receive about $16.4 million annually from the state, which is largely awarded through grants from state agencies for fuels reduction in forests and other risk mitigation projects near developed areas. Watershed restoration projects and water projects reducing risk of post-wildfire floods currently receive about $5 million annually from the state.

- **Outdoor recreation, economic development, and equity programs.** The remaining revenue, about $8.7 million, would be dedicated to outdoor recreation and equity programs funded through the Colorado Office of Economic Development and International Trade and Colorado Parks and Wildlife. These programs currently receive about $800,000 from the state annually. The funding is used to support outdoor industry business advancement and outdoor recreation planning for rural communities, and to provide grants to organizations and projects improving access and representation for youth and their families in the Colorado outdoors.

More information is included in the Fiscal Impact section below.

Figure 1
Sales Tax Revenue Distribution under Proposition 137 for State Budget Year 2027-28
Millions of Dollars



How does the measure affect TABOR refunds?

TABOR limits state government revenue available for spending to an amount adjusted annually for inflation and population growth. Revenue collected over the limit must be refunded to taxpayers unless voters approve a measure to allow the government to keep and spend it. Under this measure, the dedicated sales tax revenue would be exempt from the TABOR limit. In years where state revenue exceeds the limit, the measure reduces TABOR refunds by the amount of sporting goods sales tax revenue the state is allowed to keep. In years where state revenue is below the TABOR limit, the measure does not impact TABOR refunds, but it may reduce the amount of money available for other general budget priorities.

For more information, see the Legislative Council Staff memorandum titled "A Brief Overview of the TABOR Revenue Limit."[1]

Arguments For Proposition 137

1) Without increasing tax rates or changing the cost of sporting goods, the measure directs needed money to recreation access, protects land from development, mitigates wildfire risk, and safeguards watersheds. Competing priorities squeeze the state budget, federal support is unreliable, and the state has not kept up with necessary investments to improve the environment and outdoor economy for residents and visitors. The measure funds trusted programs like GOCO, which has supported conservation projects statewide for over 30 years.

2) Colorado's outdoor spaces are under strain with more visitors, ongoing drought, and more frequent and devastating wildfires. These pressures threaten communities, water resources, and recreational spaces. This measure provides a user-based model for supporting the outdoors, protecting our

[1] Online at: leg.colorado.gov/bluebook

communities from wildfire, and restoring watersheds. Residents and visitors who rent or buy sporting goods often use them in outdoor-related activities, making them natural stakeholders in protecting Colorado's lands, water, and wildlife. Linking spending to conservation ensures that those who benefit most from the outdoors help sustain it.

Arguments Against Proposition 137

1) This measure is a tax increase in disguise because it reduces or eliminates future TABOR refunds. Keeping state revenue subject to the current constitutional limit is a critical taxpayer protection that is continuously being undermined. Allowing the state to keep even more taxpayer money has the same effect as taxpayers paying higher taxes. Every dollar retained under this measure is a dollar less in either tax refunds or spending on other critical state priorities like health care and education.

2) This measure directs more money to organizations and government entities with specific interests and limited accountability to the legislature or voters. As many of these programs already have dedicated, reliable funding sources, siphoning additional state dollars to these programs reduces the ability of the state to respond to changing conservation needs as best practices evolve. State legislators already have the power to spend money to meet these needs and should have the flexibility to balance their budget priorities without being constrained by this measure.

Information about the organizations supporting and opposing this measure is available on the Colorado Secretary of State's website:

www.coloradosos.gov/pubs/elections/Initiatives/ballot/contacts/2026.html

Fiscal Impact of Proposition 137

The measure transfers an estimated $175.0 million in the 2027-28 budget year, and increasing amounts in later years, from the state General Fund to pay for various programs related to forest restoration, wildfire mitigation, conservation, and outdoor recreation. It reduces TABOR refunds in years when revenue exceeds the TABOR limit.

State Revenue

The measure transfers an estimated $175.0 million in the 2027-28 budget year and $180.2 million in 2028-29 and future budget years for use on specified programs. This money would otherwise be available for the general state budget or refunded to taxpayers. The transferred revenue is divided between programs within GOCO (47.5 percent), Colorado State Forest Service and the Department of Natural Resources (47.5 percent), Colorado Parks and Wildlife (2.5 percent), and the Office of Economic Development and International Trade (2.5 percent).

The amount transferred may be reduced in years where the transfer would result in the reduction of certain income tax credits for families.

State Spending

The measure increases state spending by up to an estimated $175.0 million in budget year 2027-28 and $180.2 million in budget year 2028-29, and by increasing amounts in future years assuming sporting goods sales growth. Some funds may not necessarily be spent in the year they were received. Potential spending under the measure is shown in Table 1.

Table 1
Potential Change in State Spending Under Proposition 137

Use	Budget Year 2027-28	Future Year 2028-29
Great Outdoors Colorado	up to $83.1 million	up to $85.6 million
Colorado State Forest Service	up to $36.5 million	up to $42.8 million
Department of Natural Resources	up to $36.6 million	up to $42.8 million
Department of Public Safety	$10.0 million	$0
Colorado Parks and Wildlife	up to $4.4 million	up to $4.5 million
Office of Economic Development & International Trade	up to $4.4 million	up to $4.5 million
Total Spending	**up to $175.0 million**	**up to $180.2 million**

In years where state revenue collections are below the TABOR limit, the measure will reduce state money available for other uses (the three largest of which are health care, education, and human services); however, the exact effect of the measure on other programs will depend on budgeting decisions by the state legislature. In years where state revenue collections are above the TABOR limit, the measure has no impact on other state spending, but has impacts to taxpayers as described below.

Taxpayer Impacts

The measure will decrease the amount refunded to taxpayers in years when state revenue is over the TABOR limit. Based on forecasts from June 2026, the measure is expected to decrease refunds by $175.0 million in tax year 2027. Refunds in tax year 2028 are outside the forecast window. The impact on taxpayers depend on how this money would be refunded. The measure is expected to eliminate six-tier sales tax TABOR refunds in at least the 2027-28 budget year, by between $26 and $83 per single filer and between $52 and $166 per joint filer, with the actual amount dependent on income level.

Interactions with Other Measures

Proposition NN allows the state to keep and spend revenue that would otherwise be refunded to taxpayers under TABOR, up to a newly established limit. Because Proposition 137 reduces revenue subject to the constitutional revenue limit, Proposition 137 will reduce the amount of money the state actually keeps and spends under Proposition NN, if both measures pass.

Amendment 81
Law Enforcement Communication with Federal Immigration Authorities

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be an amendment to the Colorado Constitution requiring law enforcement to notify the department of homeland security when a person is charged with either a violent crime or any crime if the person has a prior felony conviction if law enforcement cannot determine that the person is lawfully present in the United States?

Text of Measure:
Be it enacted by the People of the State of Colorado:
SECTION 1. In the constitution of the state of Colorado, add section 17 to article XVIII as follows:
Section 17. Notification requirements for felons and violent offenders unlawfully present in the United States
(1) **Definitions.** As used in this section, unless the context otherwise requires, "Law enforcement" means:
(a) A certified peace officer described in law, who is employed by a law enforcement agency;
(b) A correctional officer; or
(c) An attorney or investigator who is employed by a district attorney.
(2) **Requirement to notify upon charging.** Notwithstanding any other provision of Colorado law, law enforcement shall notify the federal department of homeland security within seventy-two hours after charging the person with a crime if:
(a) The person is not lawfully present in the United States or the status of the person's lawful presence is unknown after a reasonable attempt to determine it has been made by law enforcement; and
(b) Either:
(I) The person is charged with a crime of violence as defined by Colorado statute; or
(II) The person has been convicted of a prior felony.
(3) Reasonable effort required. Law enforcement has a duty to make a reasonable effort to determine whether a person charged who would be the subject of a notification under this section is lawfully present in the United States.

Amendment 82
Constitutional Right to Purchase and Sell Natural Gas

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be an amendment to the Colorado Constitution creating new law granting the right for consumers to purchase natural gas for cooking or heating in homes or businesses and for distributors and utilities to sell natural gas to consumers?

Text of Measure:
Be it enacted by the People of the State of Colorado:
SECTION 1. In the constitution of the state of Colorado, **add** section 17 to article XVIII as follows:
Section 17. Right to natural gas.
(1) Consumers have the right to purchase natural gas for cooking or heating in homes or businesses throughout the state.
(2) Distributors and utilities have the right to sell natural gas for homes or businesses.

Amendment 83
Constitutional Right to Hunt and Fish

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be an amendment to the Colorado Constitution creating a constitutional right to hunt, fish, and harvest fish and wildlife by traditional methods, including all species of fish and wildlife managed by the state except non-game species, endangered species, or any species that is illegal to hunt under federal law, and, in connection therewith, establishing hunting and fishing as the preferred means of managing fish and wildlife populations; and preserving the right of the state to regulate hunting, fishing, and wildlife management if necessary for sound scientific wildlife conservation and management, public safety, or to preserve the future of hunting and fishing opportunities for all species?

Text of Measure:
Be it enacted by the People of the State of Colorado:
SECTION 1. In the constitution of the state of Colorado, **add** Section 13 to article XVIII as follows:
Section 13. Right to fish and hunt.
(1) THERE IS ESTABLISHED A RIGHT OF THE PEOPLE OF COLORADO TO HUNT, FISH, AND TAKE FISH AND WILDLIFE. THE RIGHT INCLUDES HUNTING, FISHING, AND HARVESTING FISH AND WILDLIFE BY THE USE OF TRADITIONAL METHODS. THE RIGHT APPLIES TO ALL SPECIES OF FISH AND WILDLIFE MANAGED BY THE STATE EXCEPT NONGAME SPECIES, ENDANGERED SPECIES, OR ANY SPECIES THAT IS ILLEGAL TO HUNT UNDER FEDERAL LAW.
(2) THE POLICY OF THE STATE OF COLORADO IS THAT HUNTING AND FISHING ARE THE PREFERRED MEANS OF RESPONSIBLY MANAGING FISH AND WILDLIFE POPULATIONS.
(3) THIS SECTION IS NOT INTENDED TO AUTHORIZE TRESPASS UPON PRIVATE PROPERTY OR TO MODIFY ANY PROVISION OF STATUTES RELATING TO TRESPASS OR PROPERTY RIGHTS.
(4) THIS SECTION DOES NOT LIMIT THE AUTHORITY OF AN AGENCY OF THE STATE OF COLORADO OR THE GENERAL ASSEMBLY TO REGULATE HUNTING, FISHING, AND WILDLIFE MANAGEMENT IF THE LAW IS NECESSARY FOR SOUND SCIENTIFIC WILDLIFE CONSERVATION AND MANAGEMENT, PUBLIC SAFETY, OR TO PRESERVE THE FUTURE OF HUNTING AND FISHING OPPORTUNITIES FOR ALL SPECIES STATEWIDE.

Amendment 84
Mail Ballot Voter Identification

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be an amendment to the Colorado Constitution requiring a voter to sign and include the last four digits of their social security number or their Colorado driver's license or identification card number on the outside of their mail ballot for any federal or state election, and, in connection therewith, allowing the voter to correct missing or incorrect information, including with alternative forms of identification; and prohibiting a county clerk and recorder from counting the mail ballot unless the problem is fixed?

Text of Measure:
Be it enacted by the People of the State of Colorado:
SECTION 1. In the constitution of the state of Colorado, **add** Section 13 to article VII as follows:
Section 13. Voter Authentication
(1) FOR ANY FEDERAL OR STATEWIDE ELECTION, A VOTER IS REQUIRED TO AFFIX THEIR SIGNATURE AND INCLUDE EITHER THE LAST FOUR DIGITS OF THEIR SOCIAL SECURITY NUMBER OR COLORADO REAL IDENTIFICATION NUMBER OR COLORADO REAL IDENTIFICATION DRIVER'S LICENSE NUMBER, AS CODIFIED IN 49 U.S.C. SEC. 30301 NOTE OR ITS SUCCESSOR SECTION AND SECTIONS 42-2-101, 42-2-301, AND 42-2-402 OR THEIR SUCCESSOR SECTIONS, ON THE SELF-AFFIRMATION OF A RETURNED

MAIL BALLOT. A VOTER MAY ALTERNATIVELY INCLUDE THE LAST FOUR DIGITS OF ANOTHER FORM OF COLORADO IDENTIFICATION THAT MEETS THE REQUIREMENTS OF THE FEDERAL REAL ID ACT OF 2005 OR SUCCESSOR LEGISLATION. IF THE VOTER FAILS TO FILL OUT ALL OR PART OF THE REQUIRED AFFIRMATION, OR IF AN ELECTION JUDGE IS UNABLE TO CONFIRM THAT THE INFORMATION PROVIDED MATCHES THE VOTER'S INFORMATION CONTAINED IN THE STATEWIDE VOTER REGISTRATION DATABASE, THE COUNTY CLERK AND RECORDER OR OTHER DESIGNATED ELECTION OFFICIAL MUST SEND NOTICE TO THE VOTER INFORMING THEM OF THE PROCESS TO CORRECT THE DISCREPANCY. THE COUNTY CLERK AND RECORDER SHALL NOT COUNT THE BALLOT UNTIL THE DISCREPANCY IS CORRECTED.
(2) A DISCREPANCY MAY BE CORRECTED BY PROVIDING A COPY OF THE VOTER'S IDENTIFICATION IN SUBSECTION (1) OF THIS SECTION, US PASSPORT, US MILITARY IDENTIFICATION CARD, OR TRIBAL PHOTO IDENTIFICATION, IN PERSON OR DIGITALLY, TO THE COUNTY CLERK AND RECORDER OR OTHER DESIGNATED ELECTION OFFICIAL.
(3) NOTWITHSTANDING SUBSECTION (2) OF THIS SECTION, A VOTER WHO IS PROVIDED THE RIGHT TO VOTE OTHERWISE THAN IN PERSON UNDER SECTION (b)(2)(B)(ii) OF THE FEDERAL "VOTING ACCESSIBILITY FOR THE ELDERLY AND HANDICAPPED ACT", 52 U.S.C. SEC. 20102 ET SEQ., MAY PROVIDE ANY FORM OF IDENTIFICATION DEEMED ACCEPTABLE UNDER SECTION 1-1-104 (19.5) OR ITS SUCCESSOR TO CORRECT A DISCREPANCY.

Amendment 85
Plain Language Ballot Titles

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be an amendment to the Colorado Constitution concerning ballot question language, and, in connection therewith, requiring all state and local ballot questions to be written in plain language and at no more than an 8th grade reading level and prohibiting a state statute from requiring language that conflicts with these requirements in ballot questions for citizen-initiated measures?

Text of Measure:
Be it enacted by the People of the state of Colorado:
SECTION 1. In Colorado Constitution Article V, Section 1, **add** (5.6) as follows:
(5.6) BALLOT QUESTIONS SHALL BE IN PLAIN LANGUAGE AT NO MORE THAN AN EIGHTH-GRADE READING LEVEL. NO STATUTE MAY INTERFERE WITH THIS PROVISION BY MANDATING LANGUAGE PRECEDING, FOLLOWING, OR IN A BALLOT TITLE OF AN INITIATIVE.

Amendment 86
Requirements for Off-Cycle Congressional Redistricting

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be an amendment to the Colorado Constitution concerning congressional redistricting, and, in connection therewith, reenacting the current process for congressional redistricting in the Colorado Constitution and prohibiting modifications to a final map unless at least three public meetings are held, the modifications do not have the effect of dividing communities of interest or purposefully favoring one political party, and are approved by the congressional redistricting commission and the Colorado Supreme Court?

Text of Measure:
Be it enacted by the People of the state of Colorado:
SECTION 1. In the constitution of the state of Colorado article V, **repeal and reenact** section 44 as follows:
SECTION 44. REPRESENTATIVES IN CONGRESS - CONGRESSIONAL DISTRICTS – COMMISSION CREATED.
(1) DECLARATION OF THE PEOPLE. THE PEOPLE OF THE STATE OF COLORADO FIND AND DECLARE THAT:
(A) THE PRACTICE OF POLITICAL GERRYMANDERING, WHEREBY CONGRESSIONAL DISTRICTS ARE PURPOSEFULLY DRAWN TO FAVOR

one political party or incumbent politician over another, must end;
(b) The public's interest in prohibiting political gerrymandering is best achieved by creating a new and independent commission that is politically balanced, provides representation to voters not affiliated with either of the state's two largest parties, and utilizes nonpartisan legislative staff to draw maps;
(c) The redistricting commission should set district lines by ensuring constitutionally guaranteed voting rights, including the protection of minority group voting, as well as fair and effective representation of constituents using politically neutral criteria;
(d) Competitive elections for members of the united states house of representatives provide voters with a meaningful choice among candidates, promote a healthy democracy, help ensure that constituents receive fair and effective representation, and contribute to the political well-being of key communities of interest and political subdivisions;
(e) For years certain political interests opposed competitive districts in Colorado because they are primarily concerned about maintaining their own political power at the expense of fair and effective representation; and
(f) Citizens want and deserve an inclusive and meaningful congressional redistricting process that provides the public with the ability to be heard as redistricting maps are drawn, to be able to watch the witnesses who deliver testimony and the redistricting commission's deliberations, and to have their written comments considered before any proposed map is voted upon by the commission as the final map.
(2) Congressional districts - commission created. There is hereby created the independent congressional redistricting commission. The commission shall divide the state into as many congressional districts as there are representatives in congress apportioned to this state by the congress of the united states for the election of one representative to congress from each district. When a new apportionment is made by congress, the commission shall divide the state into congressional districts accordingly.
(3) Definitions. As used in this section and in sections 44.1 through 44.6 of this article v, unless the context otherwise requires:
(a) "Commission" means the independent congressional redistricting commission created in subsection (2) of this section.
(b) (I) "Community of interest" means any group in Colorado that shares one or more substantial interests that may be the subject of federal legislative action, is composed of a reasonably proximate population, and thus should be considered for inclusion within a single district for purposes of ensuring its fair and effective representation.
(II) Such interests include but are not limited to matters reflecting:
(A) Shared public policy concerns of urban, rural, agricultural, industrial, or trade areas; and
(B) Shared public policy concerns such as education, employment, environment, public health, transportation, water needs and supplies, and issues of demonstrable regional significance.
(III) Groups that may comprise a community of interest include racial, ethnic, and language Minority groups, subject to compliance with subsections (1)(b) and (4)(b) of section 44.3 of this article V, which subsections protect against the denial or abridgement of the right to vote due to a person's race or language minority group.
(IV) "Community of interest" does not include relationships with political parties, incumbents, or political candidates.
(c) "Race" or "racial" means a category of race or ethnic origin documented in the federal decennial census.
(d) "Redistricting year" means the year following the year in which the federal decennial census is taken.
(e) "Staff" or "nonpartisan staff" means the staff of the general assembly's legislative council and office of legislative legal services, or their successor offices, who are assigned to assist the commission by the directors of those offices in accordance with section 44.2 of this article v.
(4) Adjustment of dates. If any date prescribed in sections 44.1 through 44.5 of this article v falls on a Saturday, Sunday, or legal holiday, then the date is extended to the next day that is not a Saturday, Sunday, or legal holiday.
Section 2. In the constitution of the state of Colorado article V, **repeal and reenact** section 44.1 as follows:
Section 44.1. Commission composition and appointment - vacancies. (1) After each federal decennial census of the United States, the members of the commission shall be appointed and convened as prescribed in this section.
(2) The commission consists of twelve members who have the following qualifications:
(a) Commissioners must be registered electors who voted in both of the previous two general elections in Colorado;

(b) Commissioners must either have been unaffiliated with any political party or have been affiliated with the same political party for a consecutive period of no less than five years at the time of the application; and
(c) No person may be appointed to or serve on the commission if he or she:
(I) Is or has been a candidate for federal elective office within the last five years preceding the date on which applications for appointment to the commission are due under subsection (4) of this section;
(II) Is or has been, within the last three years preceding the date on which applications for appointment to the commission are due under subsection (4) of this section, compensated by a member of, or a campaign committee advocating the election of a candidate to, the united states house of representatives or the United States senate;
(III) Is or has been, within the last three years preceding the date on which applications for appointment to the commission are due under subsection (4) of this section, an elected public official at the federal, state, county, or municipal level in Colorado;
(IV) Is or has been, within the last three years preceding the date on which applications for appointment to the commission are due under subsection (4) of this section, an elected political party official above the precinct level in Colorado or an employee of a political party;
(V) Is a member of the commission responsible for dividing the state into senatorial and representative districts of the general assembly; or
(VI) Is or has been a professional lobbyist registered to lobby with the state of Colorado, with any municipality in Colorado, or at the federal level within the last three years preceding the date on which applications for appointment to the commission are due under subsection (4) of this section.
(3) (a) By August 10 of the year prior to the redistricting year, nonpartisan staff shall, after holding one or more public hearings, prepare an application form that will allow appointing authorities to evaluate a person's experience and qualifications and make such application available on the general assembly's website or comparable means of communicating with the public.
(b) The application form must clearly state the legal obligations and expectations of potential appointees. Information required of applicants must include, but is not necessarily limited to, professional background, party affiliation, a description of past political activity, a list of all political and civic organizations to which the applicant has belonged within the previous five years, and whether the applicant meets the qualifications stated in subsection (2) of this section. In addition, the application form must require the applicant to explain why they want to serve on the commission and afford the applicant an opportunity to make a statement about how they will promote consensus among commissioners if appointed to the commission. Applicants may also choose to include up to four letters of recommendation with their application.
(4) By November 10 of the year prior to the redistricting year, any person who seeks to serve on the commission must submit a completed application to nonpartisan staff. All applications are public records and must be posted promptly after receipt on the general assembly's website or comparable means of communicating with the public.
(5) (a) No later than January 5 of the redistricting year, the chief justice of the Colorado supreme court shall designate a panel to review the applications. The panel must consist of the three justices or judges who most recently retired from the Colorado supreme court or the Colorado court of appeals, appointed sequentially starting with the most recent justice or judge to retire who has been affiliated with the same political party or unaffiliated with any political party for the two years prior to appointment; except that no appointee, within two years prior to appointment, shall have been affiliated with the same political party as a justice or judge already appointed to the panel. If any of the three justices or judges who most recently retired from the Colorado supreme court or the Colorado court of appeals is unable or unwilling to serve on the panel or has been affiliated within two years prior to appointment with a political party already represented on the panel, then the chief justice shall appoint the next justice or judge who most recently retired from the Colorado supreme court or the Colorado court of appeals and who has not been affiliated within two years prior to appointment with the same political party as any justice or judge already appointed to the panel. If, after considering all justices and judges who have retired from the Colorado supreme court and the Colorado court of appeals, fewer than three eligible participants for the panel have been identified who are able and willing to serve, the chief justice shall appoint the most recently retired district court judge who has not been affiliated within two years prior to appointment with the same political party as any previous appointee to the panel and who accepts such appointment. No justice or judge shall serve both on this panel and the panel assisting in the process of choosing members of the commission responsible for dividing the state into state senate and state house of representatives districts.
(b) All decisions of the panel regarding the selection of applicants pursuant to this section require the

affirmative approval of all three members of the panel.
(c) the general assembly shall prescribe by law the compensation of members of the panel. Nonpartisan staff shall assist the panel in carrying out its duties.
(6) After applications are submitted, nonpartisan staff, with the cooperation and assistance of the secretary of state, shall make an objective and factual finding based on, to the extent possible, publicly available information, including information contained in the application and information contained within the records maintained by the secretary of state, whether each applicant meets the qualifications specified in subsection (2) of this section. No later than January 11 of the redistricting year, nonpartisan staff shall make its findings publicly available and notify the applicants of the staff's finding. If the staff finds that an applicant is not eligible, then the staff shall include the reasons in its finding.
(7) By January 18 of the redistricting year, the panel, in a public meeting, shall randomly select by lot from all of the applicants who were found to meet the qualifications specified in subsection (2) of this section the names of three hundred applicants who are affiliated with the state's largest political party, three hundred applicants who are affiliated with the state's second largest political party, and four hundred fifty applicants who are not affiliated with any political party, or such lesser number as there are total applicants who meet the qualifications specified in subsection (2) of this section for each of those groups.
(8) (a) In one or more public hearings conducted on or before February 1 of the redistricting year, after reviewing the applications of the applicants selected in accordance with subsection (7) of this section, the panel shall identify fifty applicants who are affiliated with the state's largest political party, fifty applicants who are affiliated with the state's second largest political party, and fifty applicants who are unaffiliated with any political party and who best demonstrate:
(I) Experience in organizing, representing, advocating for, adjudicating the interests of, or actively participating in groups, organizations, or associations in Colorado; and
(II) Relevant analytical skills, the ability to be impartial, and the ability to promote consensus on the commission.
(b) No later than February 1 of the redistricting year, from the applicants identified in subsection (8)(a) of this section, the panel shall choose by lot six applicants to serve on the commission as follows:
(I) Two commissioners who are not affiliated with any political party;
(II) Two commissioners who are affiliated with the state's largest political party; and
(III) two commissioners who are affiliated with the state's second largest political party.
(c) In the process of choosing applicants by lot for appointment to the commission, no applicant whose name is chosen may be appointed if he or she is registered to vote in a congressional district that is already represented on the commission; except that, when all then-existing congressional districts in Colorado are represented on the commission, a congressional district may be represented by a second commissioner. No congressional district may be represented by more than two commissioners. Any persons whose names are chosen but duplicate a congressional district's representation on the commission and are not appointed to the commission shall be eligible for appointment pursuant to subsections (9) and (10) of this section.
(9) (a) by February 16 of the redistricting year, the majority leader of the state senate, the minority leader of the state senate, the majority leader of the state house of representatives, and the minority leader of the state house of representatives shall each select a pool of ten applicants who are affiliated with one of the state's two largest political parties from all applications submitted to nonpartisan staff and notify the panel of their selections.
(b) as determined by the legislative leaders in selecting their respective pools, the applicants selected for each pool must meet the qualifications set forth in subsection (2) of this section and demonstrate the qualities listed in subsection (8)(a) of this section.
(c) For each congressional district not represented by a commissioner appointed pursuant to subsections (8)(b) and (8)(c) of this section, each pool must consist of at least one applicant who is registered to vote in that congressional district.
(d) If there is an insufficient number of available applicants that meet the requirements of subsection (9)(b) of this section to select any complete pool, then the pool must consist of only those applicants who meet those requirements.
(10) By March 1 of the redistricting year, the panel of judges shall select, in such order as the panel determines, one commissioner from each legislative leader's pool of applicants and two commissioners from those applicants who are not affiliated with any political party and whose names were randomly selected by lot pursuant to subsection (7) of this section. The panel of judges must ensure that the commission includes four commissioners who are not affiliated with any political party, four commissioners who are affiliated

with the state's largest political party, and four Commissioners who are affiliated with the state's second largest political party. The panel of judges may interview applicants before making the appointments. In selecting applicants, the panel shall, in addition to considering applicants' other qualifications:
(a) To the extent possible, ensure that the commission reflects Colorado's racial, ethnic, gender, and geographic diversity;
(b) Ensure that at least one commissioner is registered to vote in each congressional district but no more than two commissioners are registered to vote in any single congressional district;
(c) Ensure that at least one commissioner resides west of the continental divide; and
(d) Ensure that all commissioners meet the qualifications set forth in subsection (2) of this section and demonstrate the qualities listed in subsection (8)(a) of this section.
(11) (a) A commissioner's position on the commission will be deemed vacant if he or she, having been appointed as a registered elector who is not affiliated with a political party, affiliates with a political party before the supreme court has approved a plan pursuant to section 44.5 of this article V. A commissioner's position on the commission will also be deemed vacant if he or she, having been affiliated with one of the state's two largest political parties at the time of appointment, affiliates with a different political party or becomes unaffiliated with any political party before the supreme court has approved a plan pursuant to section 44.5 of this article V.
(b) Any vacancy on the commission, including one that occurs due to death, resignation, removal, failure to meet the qualifications of appointment, refusal or inability to accept an appointment, or otherwise, must be filled as soon as possible by the designated appointing authority from the designated pool of eligible applicants for that commissioner's position and in the same manner as the originally chosen commissioner; except that no commissioner chosen to fill a vacancy will be bypassed for appointment if all congressional districts are already represented on the commission.
(12) For purposes of this section, the state's two largest political parties shall be determined by the number of registered electors affiliated with each political party in the state according to voter registration data published by the secretary of state for the earliest day in January of the redistricting year for which such data is published.

SECTION 3. In the constitution of the state of Colorado, section 44 of article V, **add** (1.5), as follows:
(1.5) Upon adoption and approval of the final plan, no plan may be modified for the 2028 congressional election or thereafter except with the approval of the congressional commission and adoption by the Colorado Supreme Court. In reviewing the plan, the Commission must hold at least three public meetings and must not adopt any plan that has the effect of dividing communities of interest or purposefully favoring one political party.

Section 4. In the constitution of the state of Colorado article V, **repeal and reenact** section 44.2 as follows:
44.2 Commission organization - procedures - transparency - voting requirements.
(1) Initial organization, officers, procedures, rules, and transparency. (a) The governor shall convene the commission no later than march 15 of the redistricting year and appoint a temporary chairperson from the commission's members. Upon convening, the commission shall elect a chair and a vice-chair, who are not members of the same political party, and other such officers as it determines.
(b) The director of research of the legislative council and the director of the office of legislative legal services, or the directors of successor nonpartisan offices of the general assembly, shall appoint nonpartisan staff from their respective offices as needed to assist the commission and the panel of judges as described in section 44.1 of this article v. Nonpartisan staff shall acquire and prepare all necessary resources, including computer hardware, software, and demographic, geographic, and political databases, as far in advance as necessary to enable the commission to begin its work immediately upon convening.
(c) The commission may retain legal counsel in all actions and proceedings in connection with the performance of its powers, duties, and functions, including representation of the commission before any court.
(d) The general assembly shall appropriate sufficient funds for the payment of the expenses of the commission, the compensation and expenses of nonpartisan staff, and the compensation and expenses of the panel of judges as described in section 44.1 of this article v. Members of the commission shall be reimbursed for their reasonable and necessary expenses and may also receive such per diem allowance as may be established by the general assembly. Subject to available appropriations, hardware and software necessary for the development of plans may, at the request of any commissioner, be provided to the commissioner. The commission and its staff must have access to statistical information compiled by the state and its political subdivisions as necessary for its duties. State agencies and political subdivisions shall comply with requests from the

commission and its staff for such statistical information.
(e) The commission shall adopt rules to govern its administration and operation. The commission must provide at least seventy-two hours of advance public notice of all proposed rules prior to consideration for adoption; except that proposed rules may be amended during commission deliberations without such advance notice of specific, related amendments. Neither the commission's procedural rules nor its mapping decisions are subject to the "state administrative procedure act", article 4 of title 24, C.R.S., or any successor statute. Rules must include but need not be limited to the following:
(I) The hearing process and review of maps submitted for its consideration;
(II) Maintenance of a record of the commission's activities and proceedings, including a record of written and oral testimony received, and of the commission's directions to nonpartisan staff on proposed changes to any plan and the commission's rationale for such changes;
(III) The process for removing commissioners for participating in communications prohibited under this section;
(IV) The process for recommending changes to plans submitted to the commission by nonpartisan staff; and
(V) The adoption of a statewide meeting and hearing schedule, including the necessary elements of electronic attendance at a commission hearing.
(2) Voting requirements. A simple majority of the appointed commissioners may approve rules and procedural decisions. The election of the commission's chair and vice-chair requires the affirmative vote of at least eight commissioners, including the affirmative vote of at least one commissioner who is unaffiliated with any political party. Removal of any commissioner as provided in this section requires the affirmative vote of at least eight commissioners, including the affirmative vote of at least two commissioners who are unaffiliated with any political party. Adoption of the final plan for submission to the supreme court and the adoption of a revised plan after a plan is returned to the commission from the supreme court requires the affirmative vote of at least eight commissioners, including the affirmative vote of at least two commissioners who are unaffiliated with any political party. The commission shall not vote upon a final plan until at least seventy-two hours after it has been proposed to the commission in a public meeting or at least seventy-two hours after it has been amended by the commission in a public meeting, whichever occurs later; except that commissioners may unanimously waive the seventy-two hour requirement.
(3) Public involvement - hearing process. (a) all Colorado residents, including individual commissioners, may present proposed redistricting maps or written comments, or both, for the commission's consideration.
(b) The commission must, to the maximum extent practicable, provide opportunities for Colorado residents to present testimony at hearings held throughout the state. The commission shall not approve a redistricting map until at least three hearings have been held in each congressional district, including at least one hearing that is held in a location west of the continental divide and at least one hearing that is held in a location east of the continental divide and either south of El Paso county's southern boundary or east of Arapahoe county's eastern boundary. No gathering of commissioners can be considered a hearing for this purpose unless it is attended, in person or electronically, by at least ten commissioners. The commission shall establish by rule the necessary elements of electronic attendance at a commission hearing.
(c) The commission shall maintain a website or comparable means of communicating with the public through which any Colorado resident may submit proposed maps or written comments, or both, without attending a hearing of the commission.
(d) The commission shall publish all written comments pertaining to redistricting on its website or comparable means of communicating with the public as well as the name of the Colorado resident submitting such comments. If the commission or nonpartisan staff have a substantial basis to believe that the person submitting such comments has not truthfully or accurately identified himself or herself, the commission need not consider and need not publish such comments but must notify the commenter in writing of this fact. The commission may withhold comments, in whole or in part, from the website or comparable means of communicating with the public that do not relate to redistricting maps, policies, or communities of interest.
(e) The commission shall provide simultaneous access to the regional hearings by broadcasting them via its website or comparable means of communicating with the public and maintain an archive of such hearings for online public review.
(4) Ethical obligations - transparency - lobbyist reporting. (a) commissioners are guardians of the public trust and are subject to antibribery and abuse of public office requirements as provided in parts 3 and 4 of article 8 of title 18, C.R.S., as amended, or any successor statute.
(b) To ensure transparency in the redistricting process:
(I) (a) the commission and the commissioners are subject to open meetings requirements as provided in part 4

of article 6 of title 24, C.R.S., as amended, or any successor statute.
(b) Except as provided in subsection (4)(b)(I)(D) of this section, a commissioner shall not communicate with nonpartisan staff on the mapping of congressional districts unless the communication is during a public meeting or hearing of the commission.
(c) Except for public input and comment, nonpartisan staff shall not have any communications about the content or development of any plan outside of public hearings with anyone except other staff members. Nonpartisan staff shall report to the commission any attempt by anyone to exert influence over the staff's role in the drafting of plans.
(d) One or more nonpartisan staff may be designated to communicate with commissioners regarding administrative matters, the definition and scope of which shall be determined by the commission.
(e) Any commissioner who participates in a communication prohibited in this section must be removed from the commission, and such vacancy must be filled within seven days.
(II) The commission, each commissioner, and nonpartisan staff are subject to open records requirements as provided in part 2 of article 72 of title 24, C.R.S., as amended, or any successor statute; except that maps in draft form and not submitted to the commission are not public records subject to disclosure. Work product and communications among nonpartisan staff are subject to disclosure once a plan is submitted to the supreme court.
(III) Persons who contract for or receive compensation for advocating to the commission, to one or more commissioners, or to the nonpartisan staff for the adoption or rejection of any map, amendment to a map, mapping approach, or manner of compliance with any of the mapping criteria specified in section 44.3 of this article v are lobbyists who must disclose to the secretary of state any compensation contracted for, compensation received, and the person or entity contracting or paying for their lobbying services. Such disclosure must be made no later than seventy-two hours after the earlier of each instance of such lobbying or any payment of such compensation. The secretary of state shall publish on the secretary of state's website or comparable means of communicating with the public the names of such lobbyists as well as the compensation received and the persons or entities for whom they work within twenty-four hours of receiving such information. The secretary of state shall adopt rules to facilitate the complete and prompt reporting required by this subsection (4)(b)(III) as well as a complaint process to address any lobbyist's failure to report a full and accurate disclosure, which complaint must be heard by an administrative law judge, whose decision may be appealed to the court of appeals.

SECTION 5. In the constitution of the state of Colorado article V, **repeal and reenact** section 44.3 as follows:
Section 44.3. Criteria for determinations of congressional districts - definition. (1) in adopting a congressional redistricting plan, the commission shall:
(a) Make a good-faith effort to achieve precise mathematical population equality between districts, justifying each variance, no matter how small, as required by the constitution of the united states. Districts must be composed of contiguous geographic areas;
(b) Comply with the federal "Voting Rights Act of 1965", 52 U.S.C. sec. 10301, as amended.
(2) (a) as much as is reasonably possible, the commission's plan must preserve whole communities of interest and whole political subdivisions, such as counties, cities, and towns.
(b) Districts must be as compact as is reasonably possible.
(3) (a) Thereafter, the commission shall, to the extent possible, maximize the number of politically competitive districts.
(b) In its hearings in various locations in the state, the commission shall solicit evidence relevant to competitiveness of elections in Colorado and shall assess such evidence in evaluating proposed maps.
(c) When the commission approves a plan, or when nonpartisan staff submits a plan in the absence of the commission's approval of a plan as provided in section 44.4 of this article v, the nonpartisan staff shall, within seventy-two hours of such action, make publicly available, and include in the commission's record, a report to demonstrate how the plan reflects the evidence presented to, and the findings concerning, the extent to which competitiveness in district elections is fostered consistent with the other criteria set forth in this section.
(d) For purposes of this subsection (3), "competitive" means having a reasonable potential for the party affiliation of the district's representative to change at least once between federal decennial censuses. Competitiveness may be measured by factors such as a proposed district's past election results, a proposed district's political party registration data, and evidence-based analyses of proposed districts.
(4) No map may be approved by the commission or given effect by the supreme court if:
(a) It has been drawn for the purpose of protecting one or more incumbent members, or one or more declared

candidates, of the united states house of representatives or any political party; or
(b) It has been drawn for the purpose of or results in the denial or abridgement of the right of any citizen to vote on account of that person's race or membership in a language minority group, including diluting the impact of that racial or language minority group's electoral influence.

SECTION 6. In the constitution of the state of Colorado, article V, **repeal and reenact** section 44.4, as follows:
Section 44.4. Preparation, amendment, and approval of plans - public hearings and Participation. (1) the commission shall begin by considering a plan, created by nonpartisan staff alone, to be known as the "preliminary plan". The preliminary plan must be presented and published no earlier than thirty days and no later than forty-five days after the commission has convened or the necessary census data are available, whichever is later. Within the first twenty days after the commission has convened, any member of the public and any member of the commission may submit written comments to nonpartisan staff on the creation of the preliminary plan and on communities of interest that require representation in one or more specific areas of the state. Nonpartisan staff shall consider such comments in creating the preliminary plan and such comments must be part of the record of the commission's activities and proceedings. At the first public hearing at which the preliminary plan is presented, nonpartisan staff shall explain how the plan was created, how the plan addresses the categories of public comments received, and how the plan complies with the criteria prescribed in section 44.3 of this article V.
(2) By July 7 of the redistricting year, the commission shall complete public hearings on the preliminary plan in several places throughout the state in accordance with section 44.2 of this article V.
(3) Subsequent to hearings on the preliminary plan, nonpartisan staff shall prepare, publish online, and present to the commission no fewer than three plans, except as provided in subsection (5) of this section. These plans will be known as the "staff plans" and must be named and numbered sequentially for purposes of subsection (6) of this section. Staff plans must be prepared, published online, and presented in accordance with a timetable established by the commission; except that each staff plan must be presented to the commission no fewer than ten days after the presentation of any previous staff plan and no fewer than twenty-four hours after it has been published online. If the commission fails to establish a timetable for the presentation of staff plans within ten days after the completion of hearings on the preliminary plan, nonpartisan staff shall establish such timetable. Nonpartisan staff shall keep each plan confidential until it is published online or by a comparable means of communicating with the public using generally available technologies. The commission may provide direction, if approved by at least eight commissioners including at least one commissioner unaffiliated with any political party, for the development of staff plans through the adoption of standards, guidelines, or methodologies to which nonpartisan staff shall adhere, including standards, guidelines, or methodologies to be used to evaluate a plan's competitiveness, consistent with section 44.3 (3)(d) of this article v. In preparing all staff plans, nonpartisan staff shall also consider public testimony and public comments received by the commission that are consistent with the criteria specified in section 44.3 of this article V.
(4) Any commissioner or group of commissioners may request nonpartisan staff to prepare additional plans or amendments to plans. Any such request must be made in a public hearing of the commission but does not require commission approval. Plans or amendments developed in response to such requests are separate from staff plans for purposes of subsection (6) of this section.
(5) (a) The commission may adopt a final plan at any time after presentation of the first staff plan, in which case nonpartisan staff does not need to prepare or present additional staff plans.
(b) No later than September 1 of the redistricting year, the commission shall adopt a final plan, which must then be submitted to the supreme court for its review and determination in accordance with section 44.5 of this article V.
(c) The commission may adjust the deadlines specified in this section if conditions outside of the commission's control require such an adjustment to ensure adopting a final plan as required by this subsection (5).
(d) The commission may grant nonpartisan staff the authority to make technical de minimis adjustments to the adopted plan prior to its submission to the supreme court.
(6) If for any reason the commission does not adopt a final plan by the date specified in subsection (5) of this section, then nonpartisan staff shall submit the unamended third staff plan to the supreme court.

SECTION 7. In the constitution of the state of Colorado, article V, **repeal and reenact** section 44.5, as follows:
Section 44.5. Supreme court review. (1) the supreme court shall review the submitted plan and determine whether the plan complies with the criteria listed in section 44.3 of this article v. The court's review and determination shall take precedence over other matters before the court. The supreme court shall adopt

rules for such proceedings and for the production and presentation of supportive evidence for such plan. Any legal arguments concerning such plan must be submitted to the supreme court pursuant to the schedule established by the court.
(2) The supreme court shall approve the plan submitted unless it finds that the commission or nonpartisan staff, in the case of a staff plan submitted in the absence of a commission-approved plan, abused its discretion in applying or failing to apply the criteria listed in section 44.3 of this article V, in light of the record before the commission. The supreme court may consider any maps submitted to the commission in assessing whether the commission or nonpartisan staff, in the case of a staff plan submitted in the absence of a commission-approved plan, abused its discretion.
(3) if the supreme court determines that the submitted plan constitutes an abuse of discretion in applying or failing to apply the criteria listed in section 44.3 of this article v, in light of the record before the commission, the supreme court shall return the plan to the commission with the court's reasons for disapproval.
(4) (a) By November 1 of the redistricting year, the supreme court shall approve the plan submitted or return the plan to the commission.
(b) If the court returns the plan to the commission, the commission shall have twelve days to hold a commission hearing that includes public testimony and to return an adopted plan that resolves the court's reasons for disapproval.
(c) if the commission fails to adopt and return a plan to the court within twelve days, nonpartisan staff shall have an additional three days to prepare a plan that resolves the court's reasons for disapproval and return it to the court for approval.
(d) The supreme court shall review the revised plan in accordance with subsections (1), (2), and (3) of this section.
(5) The supreme court shall approve a plan for the redrawing of congressional districts no later than December 15 of the redistricting year. The court shall order that such plan be filed with the secretary of state no later than such date.

SECTION 8. In the constitution of the state of Colorado, article v, **repeal and reenact** section 44.6, as follows:
Section 44.6. Severability. If any provision of sections 44.1 through 44.5 of this article v is found by a court of competent jurisdiction to be unconstitutional, or if any application of these sections is found by such a court to be unconstitutional, such invalidity shall not affect other provisions or applications of the remaining provisions of these sections that can be given effect without the invalid provision or application. The provisions of sections 44.1 through 44.5 of this article V are deemed and declared severable.

Amendment 87
Graduated Income Tax

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution or Colorado Revised Statutes. The text of the measure that will appear in the Colorado constitution and Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
SHALL STATE TAXES BE INCREASED $2.7 BILLION ANNUALLY, IN ORDER TO INCREASE OR IMPROVE LEVELS OF PUBLIC SERVICES, INCLUDING K-12 PUBLIC SCHOOL EDUCATION, HEALTH CARE, AND EARLY CHILD CARE AND EDUCATION SERVICES, BY AN AMENDMENT TO THE COLORADO CONSTITUTION AND A CHANGE TO THE COLORADO REVISED STATUTES REPEALING EXISTING LAW AND CREATING NEW LAW TO REPLACE THE UNIFORM STATE INCOME TAX RATE WITH A GRADUATED INCOME TAX STRUCTURE, AND, IN CONNECTION THEREWITH, AMENDING THE TAXPAYER'S BILL OF RIGHTS TO ELIMINATE THE CONSTITUTIONAL REQUIREMENT FOR ALL TAXABLE NET INCOME TO BE TAXED AT ONE RATE WITH NO ADDED TAX ON INCOME; ESTABLISHING VARIOUS INCOME TAX RATES BASED ON THE AMOUNT OF TAXABLE INCOME EARNED BY INDIVIDUALS, ESTATES, TRUSTS, AND CORPORATIONS, WHILE MAINTAINING THE CURRENT 4.4% TAX ON INCOME FROM THE SALE OF A PRINCIPAL RESIDENCE, WHICH WILL RESULT IN THE ESTIMATED CHANGE IN INCOME TAXES OWED BY INDIVIDUALS AS IDENTIFIED IN THE FOLLOWING TABLE; AND AUTHORIZING THE STATE TO RETAIN AND SPEND ANY INCREASED REVENUE FROM THE NEW TAX STRUCTURE, AS A VOTER-APPROVED REVENUE CHANGE, TO SUPPLEMENT CURRENT LEVELS OF FUNDING FOR K-12 PUBLIC SCHOOL EDUCATION, HEALTH CARE, AND EARLY CHILD CARE AND EDUCATION PROGRAMS?

Amendment 87
Change in Income Taxes Owed by Income Category

Income Categories	Current Average Income Tax Owed	Proposed Average Income Tax Owed	Proposed Change in Average Income Tax Owed if Passed + or -
$25,000 or less	$59	$50	-$9
$25,001 - $50,000	$751	$632	-$119
$50,001 - $100,000	$1,877	$1,666	-$210
$100,001 - $200,000	$4,126	$3,828	-$298
$200,001 - $500,000	$9,344	$9,019	-$325
$500,001 - $1,000,000	$19,288	$18,963	-$325
$1,000,001 - $2,000,000	$29,432	$34,196	+$4,764
$2,000,001 - $5,000,000	$41,196	$55,110	+$13,914

Income categories use adjusted gross income reported to the federal Internal Revenue Service.

Text of Measure:

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

SECTION 1. Legislative Declaration

(1) The people of the state of Colorado find, determine, and declare that:

(a) Colorado taxpayers are entitled to a fair and equitable tax system that recognizes the affordability challenges facing working families, promotes a vibrant statewide economy, and adequately supports our public education, health care, and child care systems and other essential public services available to all Coloradans;

(b) Colorado's current flat income tax system, unlike the graduated income tax system at the federal level and in 27 other states, taxes millionaires and corporations at the same rate as regular working people;

(c) Combining state income, sales, and property taxes, the wealthiest 1% of Coloradans–those making over $850,000 per year–pay only 7% of their income in state and local taxes every year, whereas the 60% of Coloradans making between $25,000 and $150,000 per year pay between 9-10%.

(d) The 97% of Colorado taxpayers making less than $500,000 would benefit from a tax cut to help them afford the high cost of living;

(e) The Taxpayer's Bill of Rights, or the TABOR amendment, has significantly limited the ability of state and local governments to invest in supporting teachers and care workers, building infrastructure, and keeping up with a changing economy;

(f) TABOR can be amended to allow a graduated income tax without impacting TABOR refunds or the voters' right to approve any future tax increases;

(g) As demonstrated by recent state-commissioned adequacy studies, Colorado's public schools have been underfunded for decades, and despite the elimination of the Budget Stabilization Factor in 2024, teacher wage competitiveness is still 50th in the country.

(h) Health care in Colorado is too expensive, and the cuts in the federal budget bill are expected to exceed $2 billion per year by 2032, with rural hospitals and clinics facing the greatest risks for closing or limiting services; and

(i) Child care in Colorado is too expensive, making it harder for parents to work while raising their families, and yet wages are so low that 46 percent of early childhood workers in the state rely on social welfare programs like Medicaid and SNAP;

(2) The people of the state of Colorado find, therefore, that:

(a) A graduated income tax system will:

(I) Better support Colorado's children and families, working people, and older adults by cutting taxes for individuals and small businesses making less than $500,000 per year while only increasing taxes on individuals and corporations making more than $500,000 per year;

(II) Increase Colorado's ability to adequately invest in our public schools, health care, and child care systems and

programs to improve the affordability of health care and child care;
(b) A graduated income tax system will not:
(I) Change the Constitutional requirement that the state government cannot raise any tax rates without another vote of the people;
(II) Reduce or otherwise impact TABOR refunds, because any revenue raised from Colorado's current 4.4% flat income tax, 2.9% sales tax, and various other taxes and fees that exceeds the TABOR spending limit will be required to be refunded to taxpayers;
(c) All new revenue from graduated income tax that exceeds what would have otherwise been collected under Colorado's current tax rates will be transferred into the Colorado's Future Fund, with spending limited to the following purposes:
(I) Improving our public education system, increasing pay to attract and retain great teachers, reducing class sizes, supporting rural schools, and supporting affordable pathways to higher education and workforce training;
(II) Improving our health care system, making health care more affordable, replacing federal Medicaid funds that were cut by the federal budget bill, implementing new requirements in the federal budget bill, increasing access to mental and behavioral health care and primary care, supporting services for older adults and people with disabilities, increasing access to nutritious food, supporting our health care workforce, and supporting rural hospitals and clinics;
(III) Improving our early child care and education systems, helping families afford child care, and increasing pay to attract and retain great child care providers;
(d) New revenues are intended to supplement rather than supplant existing funding;
(e) Taxpayers will be able to monitor and assure responsible and effective usage of all new revenue based on the following requirements:
(I) The nonpartisan office of legislative council will produce an annual report on all spending of new revenue that will be accessible to the public in various formats including the general assembly's website with plain language descriptions and understandable data visualizations;
(II) The nonpartisan and independent office of the state auditor will annually audit this report and present findings to the Joint Budget Committee and the public;
SECTION 2 In the constitution of the state of Colorado, section 20 of article X, **amend** (8)(a) as follows:
(8) Revenue limits. (a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require all taxable net income to be taxed ~~at one rate, excluding refund tax credits or voter-approved tax credits,~~ with no added ~~tax or~~ surcharge.
SECTION 3. In Colorado Revised Statutes, 39-22-104, **amend** (1.7)(c) and (2); and **add** (1.8) as follows:
39-22-104. Income tax imposed on individuals, estates, and trusts - report - tax preference performance statement - legislative declaration - definitions - repeal. (1.7)(c) Except as otherwise provided in section 39-22-627, subject to subsection (2) of this section, with respect to taxable years commencing on or after January 1, 2022, but before January 1, 2027, a tax of four and forty one-hundredths percent is imposed on the federal taxable income, as determined pursuant to section 63 of the internal revenue code, of every individual, estate, and trust.
(1.8)(a) Except as otherwise provided in section 39-22-627, subject to subsection (2) of this section, with respect to taxable years commencing on or after January 1, 2027, a graduated tax is imposed on federal taxable income, as determined by section 63 of the internal revenue code, of every individual, estate, and trust, as follows:
(I) For federal taxable income less than or equal to twenty five thousand dollars, the tax is three and seventy one-hundredths percent;
(II) For federal taxable income greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, the tax is (A) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars and (B) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars;
(III) For federal taxable income greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, the tax is (A) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (B) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, and (C) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars;
(IV) For federal taxable income greater than five hundred thousand dollars but less than or equal to seven

hundred fifty thousand dollars, the tax is (A) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (B) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, (C) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, and (D) seven and forty one-hundredths percent on the amount greater than five hundred thousand dollars;
(V) For federal taxable income greater than seven hundred fifty thousand dollars but less than or equal to one million dollars, the tax is (A) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (B) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, (C) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, (D) seven and forty one-hundredths percent on the amount over five hundred thousand dollars but less than or equal to seven hundred fifty thousand dollars, and (E) seven and ninety one-hundredths percent on the amount over seven hundred fifty thousand dollars; and
(VI) For federal taxable income greater than one million dollars, the tax is (A) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (B) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, (C) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, (D) seven and forty one-hundredths percent on the amount greater than five hundred thousand dollars but less than or equal to seven hundred fifty thousand dollars, (E) seven and ninety one-hundredths percent on the amount greater than seven hundred fifty thousand dollars but less than or equal to one million dollars; and (F) eight and forty one-hundredths percent on the amount greater than one million dollars.
(b) For purposes of subsection (1.8)(a) of this section, taxable net income from the sale or exchange of a principal residence exceeding the amount excluded from federal taxable income under Section 121 of the Internal Revenue Code shall be subject to tax under this section at the rate of four and forty one-hundredths percent.
(2) Prior to the application of the rate of tax prescribed in subsection (1), (1.5), ~~or~~ (1.7), or (1.8) of this section, the federal taxable income shall be modified as provided in subsections (3) and (4) of this section.
SECTION 4. In Colorado Revised Statutes, 39-22-301, **amend** (1)(d)(I)(K) and **add** (1)(d)(I)(L) as follows:
39-22-301. Corporate tax imposed – repeal. (1)(d)(I)(K). Except as otherwise provided in section 39-22-627, for income tax years commencing on or after January 1, 2022, but before January 1, 2027, four and forty one-hundredths percent of the Colorado net income.
(1)(d)(I)(L) Except as otherwise provided in section 39-22-627, for income tax years commencing on or after January 1, 2027, a graduated tax is imposed on Colorado net income, as determined under this section, of every domestic C corporation, foreign C corporation, and combined group, as defined in section 39-22-303(12)(a.3), doing business in Colorado annually in an amount of the net income of such C corporation during the year derived from sources within Colorado as set forth in the following schedule of rates, as follows:
(i) for Colorado net income less than or equal to twenty five thousand dollars, the tax is three and seventy one-hundredths percent;
(ii) For Colorado net income greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, the tax is (I) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars and (II) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars;
(iii) For Colorado net income greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, the tax is (I) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (II) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, and (III) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars;
(iv) For Colorado net income greater than five hundred thousand dollars but less than or equal to seven hundred fifty thousand dollars, the tax is (I) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (II) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, (III) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, and (IV) seven and forty one-hundredths percent on the amount greater than five hundred thousand dollars;

(v) For Colorado net income greater than seven hundred fifty thousand dollars but less than or equal to one million dollars, the tax is (I) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (II) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, (III) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, (IV) seven and forty one-hundredths percent on the amount over five hundred thousand dollars but less than or equal to seven hundred fifty thousand dollars, and (V) seven and ninety one-hundredths percent on the amount over seven hundred fifty thousand dollars; and

(vi) For Colorado net income greater than one million dollars, the tax is (I) three and seventy one-hundredths percent on the amount up to and including twenty five thousand dollars, (II) four and twenty one-hundredths percent on the amount greater than twenty five thousand dollars but less than or equal to one hundred thousand dollars, (III) four and forty one-hundredths percent on the amount greater than one hundred thousand dollars but less than or equal to five hundred thousand dollars, (IV) seven and forty one-hundredths percent on the amount greater than five hundred thousand dollars but less than or equal to seven hundred fifty thousand dollars, (V) seven and ninety one-hundredths percent on the amount greater than seven hundred fifty thousand dollars but less than or equal to one million dollars; and (VI) eight and forty one-hundredths percent on the amount greater than one million dollars.

SECTION 5. In Colorado Revised Statutes, **add** 24-77-103.3 as follows:

24-77-103.3. Voter approved revenue change – retention and use of revenue – accountability. (1) Notwithstanding any provision of law to the contrary, for each state fiscal year commencing on or after January 1, 2026, all revenue collected under the income tax rates established by section 39-22-104(1.8) and section 39-22-301(1)(d)(I)(L) in excess of the revenue that would be generated in any such state fiscal year by applying the income tax rate that existed as of December 31, 2026 ("excess revenue"), shall constitute a voter approved revenue change under section 20(7)(d) of article X of the Colorado constitution, and may be collected, kept, and spent notwithstanding any other limits in subsection (20)(7)(d).

(2) For purposes of administering the dedication of the excess revenue specified in subsection (1) of this section, there is hereby created in the general fund the Colorado Future's account, which shall consist of an amount of moneys equal to the amount of the excess revenue specified in subsection (1) of this section. The moneys in the account shall be appropriated or transferred by the general assembly for the following programs and purposes and must supplement and not supplant current levels of appropriations thereto:

(a) K-12 Public school education, including:

(I) Improving kindergarten through 12th grade;

(II) Increasing access to career and technical education programs;

(III) Increasing teacher pay;

(b) Health care, including:

(I) Programs to help families afford health care;

(II) Replacing medicaid funding lost due to recent federal legislation, and paying for implementation of new federal requirements;

(III) Increasing funding for primary care, behavioral health and rural health care;

(IV) Supporting health care, long-term care, and other supports for older adults and people with disabilities;

(V) Programs that increase access to nutritious food; and

(c) Early child care and education, including:

(I) Programs to help families afford child care;

(II) Increasing pay and support for the child care workforce;

(III) Improving access to high-quality early childhood education programs;

(3)(a) For each fiscal year commencing on or after January 1, 2026, that the state receives excess revenue as defined in subsection (1) of this section, the director of research of the nonpartisan staff of the legislative council shall prepare a report, to be transmitted to the general assembly and made publicly available and easily accessible on or via a link from the general assembly's website, specifying the uses to which such revenue has been appropriated or transferred and to ensure that such revenue is appropriated, transferred, and spent, as directed by the people of Colorado, in accordance with this section. the office of the state auditor shall annually audit the report, which must at a minimum contain the following information:

(I)the amount of such excess revenue; and

(II)a specification and description of the amounts, programs and purposes to which such revenue has been allocated and appropriated or transferred.

(b) the report shall include a plain language summary and, where possible, easily understandable visualizations of this information, and shall be made reasonably available in other formats when requested.

Proposition NN
Keep and Spend Money for Education and Other Purposes

The ballot title below is a summary drafted by the professional legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was referred to the voters because it passed by a majority vote of the state senate and the state house of representatives.

Ballot Title:
Shall state investment in K-12 public education increase two percent each year for the next ten years, with investments used to increase teacher pay, improve teacher retention, lower class sizes, and increase access to career and technical courses, without raising taxes but instead funded by raising the annual limit on state fiscal year spending only by the amount spent on public K-12 education as a voter-approved revenue change, and requiring an annual publicly released, independent audit to show how the new investments are spent?

Text of Measure:
Be it enacted by the General Assembly of the State of Colorado:
SECTION 1. Legislative declaration. (1) The general assembly finds and declares that:
(a) Public education is the bedrock of Colorado's democracy, fundamental to individual opportunity, the underpinning of thriving communities, and the key to Colorado's economic prosperity and future;
(b) Wise and adequate investment in Colorado's schools is essential to maintaining and improving the competitiveness of Colorado and its students;
(c) The money invested in Colorado's public schools has a return on investment that has long been recognized as among the nation's highest;
(d) An increase in the rates of K-12 graduation, the earning of industry certifications, and the earning of associates degrees demonstrate the effectiveness of Colorado's investment in public schools;
(e) Research demonstrates that increasing school funding results in long-term increases in graduation rates and lifetime wages, prevents crime, and lowers incarceration rates;
(f) Educators and support staff in every school district and charter school across Colorado make invaluable contributions to their schools, districts, and communities by dedicating their time, talents, and out-of-pocket money to their students, despite Colorado ranking near the bottom of starting teacher pay and having the largest teacher pay penalty in the nation;
(g) Teachers, counselors, para professionals, bus drivers, and essential support staff are leaving their professions because salaries have not kept up with housing, healthcare, and cost of living;
(h) Students are learning in overcrowded classrooms and in schools with fewer mental health counselors, opportunities for special education support, and programs that support their ability to develop into healthy, productive adults;
(i) Working class, multilingual, and rural communities are hit hardest by chronic school underfunding;
(j) In January 2025, the legislature received the reports and recommendation of the two commissioned adequacy studies: "Equity and Adequacy of Colorado School Funding - A Cost-Modeling Approach", by the American institutes for research, and "Colorado Input-Based Financial Adequacy Study Report", by Augenblick, Palaich and Associates, Inc;
(k) The adequacy studies found that, were Colorado schools funded fully and fairly, every student would have the individual attention they need from teachers, counselors, health professionals, tutors, and support staff to succeed and thrive; every teacher would have a reasonable workload, professional development and coaching, and a salary that would allow them to live where they work; and every community would enjoy the benefit of vibrant public schools, a high-quality workforce, and an engaged citizenry;
(l) Colorado's fiscal constraints and potential of federal funding cuts to education, medicaid, nutrition, human services, and other critical programs threaten the sustainability and adequacy of school funding in Colorado and to deplete the state education fund;
(m) Research demonstrates that high-quality early childhood education, including child care and preschool, produces significant long-term benefits, including improved school readiness, higher graduation rates, and greater lifetime earnings, and that every dollar invested in high-quality childhood education yields substantial returns to the state and its communities;
(n) Children who participate in high-quality preschool and child care programs arrive in kindergarten better prepared to learn across language, math, and social-emotional domains, with the greatest benefits accruing to children from working families, rural communities, and multilingual households; and
(o) Therefore, it is in the best interest of educators, students, and their families to allow voters to invest further in

public education by modernizing the state's ability to retain and spend revenue to meet the needs of Colorado communities and to ensure that state investment in K-12 public education is increased by two percent for at least ten years through the funding of a positive factor.

SECTION 2. In Colorado Revised Statutes, **add** 22-54-103.7 as follows:

22-54-103.7. Positive factor - definitions.

(1) As used in this section, unless the context otherwise requires:

(a) "New formula district total program calculation" means a district's total program for the applicable budget year as calculated pursuant to the district total program formula in section 22-54-103.5. The term does not include any adjustments required pursuant to section 22-54-103.3 when determining a district's total program for the 2027-28 budget year through the 2030-31 budget year.

(b) "New formula statewide total program calculation" means the district total program for all districts for the applicable budget year as calculated pursuant to the district total program formula in section 22-54-103.5. The term does not include any adjustments required pursuant to section 22-54-103.3 when determining a district's total program for the 2027-28 budget year through the 2030-31 budget year.

(c) "Positive factor" means:

(I) For the 2026-27 budget year, two percent of program foundation calculated for the 2025-26 budget year;

(II) For the 2027-28 budget year through the 2034-35 budget year, the sum of:

(A) Two percent of program foundation for the immediately preceding budget year; and

(B) The positive factor for the immediately preceding budget year; and

(III) For the 2035-36 budget year and each budget year thereafter:

(A) Two percent of program foundation for the 2034-35 budget year; and

(B) The positive factor for the 2034-35 budget year.

(d) "Program foundation" means:

(I) For budget years before total program is determined pursuant to section 22-54-103.5, an amount equal to state share of total program; and

(II) For budget years when total program is determined pursuant to section 22-54-103.5, an amount equal to new formula statewide total program calculation.

(e) "State share of total program" means an amount equal to the total of the state's share of each school district's total program, as defined in section 22-55-102 (18).

(f) "Two percent K-12 public education increase" means an amount equal to the lesser of:

(I) The positive factor for the current budget year; or

(II) The amount that the state is authorized to retain and spend pursuant to section 24-77-302 (1) for the budget year minus, for the 2027-28 budget year and each budget year thereafter, an amount equal to the total dollar amounts of warrants issued by the state treasurer pursuant to section 39-3-207 (4) in the current budget year.

(2) For the 2026-27 budget year and each budget year thereafter, a district's share of positive factor is equal to:

(New formula district total program calculation / New formula statewide total program calculation) x (Two percent K-12 public education increase).

(3) For the 2026-27 budget year and each budget year thereafter, the department of education shall annually calculate each district's new formula district total program calculation and the new formula statewide total program calculation.

(4) For the 2026-27 budget year and each budget year thereafter, the department of education and the staff of the legislative council shall annually determine each district's positive factor based on budget projections; except that the department of education and the staff of the legislative council shall make mid-year revisions to replace projections with actual figures to determine any necessary changes in the amount to maintain the positive factor for the applicable budget year.

(5) A district's positive factor is in addition to, but is not included in, the district's total program determined pursuant to this article 54. The positive factor must be distributed in the same form and manner in which payments of total program are distributed under law to all public schools.

(6) A district shall only expend its positive factor to:

(a) Increase teacher pay;

(b) Improve teacher retention;

(c) Lower class sizes; and

(d) Increase access to career and technical courses.

SECTION 3. In Colorado Revised Statutes, **add** part 3 to article 77 of title 24 as follows:

PART 3
SUBMISSION OF BALLOT ISSUE
VOTER-APPROVED REVENUE CHANGE

24-77-301. Definitions.

As used in this part 3, unless the context otherwise requires:

(1) "Children's account" or "account" means the children's account created in section 24-77-302 (2).

(2) "State public education funding" means the amount determined by legislative council staff pursuant to section 24-77-303 (1).

(3) "State revenues" means state fiscal year spending, as defined in section 24-77-102 (17).

(4) "Two percent K-12 public education increase" has the meaning set forth in section 22-54-103.7 (1)(f).

24-77-302. Retention of excess state revenues - children's account - definitions.

(1) For state fiscal years commencing on or after July 1, 2026, the state may retain and spend state revenues that the state otherwise would have been required to refund under section 20 (7)(d) of article X of the state constitution in an amount equal to the state public education funding for the state fiscal year.

(2) (a) There is hereby created in the general fund the children's account, which consists of:

(I) For state fiscal year 2026-27, an amount of money equal to the amount that the state retains for state fiscal year 2026-27 pursuant to subsection (1) of this section; and

(II) For state fiscal years commencing on or after July 1, 2027, an amount of money equal to the amount that the state retains for the state fiscal year pursuant to subsection (1) of this section minus an amount equal to the total dollar amount of warrants issued by the state treasurer pursuant to section 39-3-207 (4) in the same state fiscal year.

(b) For each state fiscal year beginning on or after July 1, 2026, but before July 1, 2036, the general assembly:

(I) Shall transfer or appropriate to the department of education an amount equal to the two percent K-12 public education increase for the state fiscal year and the department of education shall distribute that amount in accordance with section 22-54-103.7;

(II) Shall appropriate or transfer an amount for investment in K-12 public education, to be used for school services, disability services to students with disabilities, and increasing annual contact hours, equal to the amount, if any, by which one half of the amount credited to the account for the state fiscal year exceeds the amount appropriated or transferred pursuant to subsection (2)(b)(I) of this section for the state fiscal year; and

(III) After making the appropriations or transfers required by subsections (2)(b)(I) and (2)(b)(II) of this section for the state fiscal year, shall appropriate or transfer the remaining money in the account to programs that support Colorado's children, prioritizing child care, full-day preschool, and other programs that prepare children to be successful in school.

(3) The approval of the ballot measure including this section by a majority of the electors voting on the ballot measure constitutes a voter-approved revenue change to allow the retention and expenditure of the additional state revenues that the state is authorized to retain and spend pursuant to subsection (1) of this section.

(4) This section does not affect the amount that the state is permitted to retain and spend under the excess state revenues cap, as defined in section 24-77-103.6 (6)(b)(I).

(5) The money that the general assembly appropriates or transfers pursuant to subsection (2)(b)(I) of this section shall supplement and not supplant total program, as defined in section 22-55-102 (18).

24-77-303. Determination of state public education funding.

(1) On or before January 15, 2027, on or after July 1, 2027, but before August 1, 2027, and on or after each July 1 and before each August 1 thereafter, legislative council staff shall determine and report to the state controller, the office of state planning and budgeting, and the joint budget committee, the greatest total amount in a preceding state fiscal year that has been counted as state fiscal year spending and appropriated by the general assembly for a preceding state fiscal year for categorical programs and the state share of total program and the amount of the two percent K-12 public education increase for the same preceding state fiscal year. The amount determined and reported by legislative council staff pursuant to this subsection (1) is the state public education funding for that state fiscal year.

(2) As used in this section, unless the context otherwise requires:

(a) "Categorical programs" has the meaning set forth in section 22-55-102 (4).

(b) "State share of total program" means an amount equal to the total of the state's share of each school district's total program, as defined in section 22-55-102 (18).

24-77-304. Excess state revenues expenditure independent audit.
(1) For each state fiscal year that the state retains and spends state revenues in excess of the limitation on state fiscal year spending pursuant to this part 3, the state auditor shall report on excess state revenues, including the following information:
(a) The amount of state revenues that the state retained and spent in excess of the limitation on state fiscal year spending pursuant to this part 3; and
(b) A description of how the state expended from the account the state revenues that the state retained and spent in excess of the limitation on state fiscal year spending pursuant to this part 3.
(2) The state auditor shall complete the reporting required by subsection (1) of this section at the same time that the state auditor completes the report required pursuant to section 2-3-103 (2) following a fiscal year in which the state retains and spends state revenues in excess of the limitation on state fiscal year spending pursuant to this part 3 and may amend the report thereafter as necessary.
SECTION 4. In Colorado Revised Statutes, 22-44-304, **add** (1)(g) as follows:
22-44-304. Financial reporting - online access to information - definitions.
(1) (g) (I) Additionally, commencing on August 1, 2027, each local education provider, as defined in section 22-54-202, shall post in a format that can be downloaded and sorted, for free public access, the local education provider's actual expenditures of any positive factor received pursuant to section 22-54-103.7.
(II) As used in this subsection (1)(g), unless the context otherwise requires, "positive factor" has the meaning set forth in section 22-54-103.7 (1)(c).
SECTION 5. In Colorado Revised Statutes, 24-77-106.5, **amend** (1)(b) as follows:
24-77-106.5. Annual financial report - certification of excess state revenues.
(1) (b) Notwithstanding section 24-1-136 (11)(a)(I), based upon the financial report prepared in accordance with subsection (1)(a) of this section for any given fiscal year, the controller shall certify to the governor, the general assembly, and the executive director of the department of revenue no later than September 1 following the end of a fiscal year the amount of state revenues in excess of the limitation on state fiscal year spending imposed by section 20 (7)(a) of article X of the state constitution, if any, for such fiscal year and the state revenues in excess of such limitation that the state is authorized to retain and spend pursuant to voter approval of section 24-77-103.6 and part 3 of this article 77.
SECTION 6. In Colorado Revised Statutes, 29-32-104, **amend** (5) as follows:
29-32-104. Permissible expenditures - affordable housing programs - report - definitions.
(5) If the Legislative Council Staff's March Economic and Revenue Forecast in any given year projects revenue for the next state fiscal year will fall below the revenue limit imposed under section 20 of article X of the state constitution by an amount greater than the amount of state public education funding as defined in section 24-77-301 (2), the general assembly may reduce the funding allocated to the office required by this section for the next state fiscal year in order to balance the state budget for said state fiscal year.
SECTION 7. In Colorado Revised Statutes, 39-22-123.5, **amend** (3.5)(a)(VIII) as follows:
39-22-123.5. Earned income tax credit - legislative declaration - repeal.
(3.5) (a) As used in this subsection (3.5), unless the context otherwise requires:
(VIII) "Nonexempt revenue" means, for the applicable state fiscal year, the revenues that are identified as nonexempt revenues in the annual comprehensive financial report published by the office of the state controller; except that, for state fiscal years commencing on or after July 1, 2026, nonexempt revenue includes state public education funding as defined in section 24-77-301 (2).
SECTION 8. In Colorado Revised Statutes, 39-22-130, **amend** (2)(b)(II)(G) as follows:
39-22-130. Family affordability tax credit - tax preference performance statement - legislative declaration - definitions - repeal.
(2) As used in this section, unless the context otherwise requires:
(b) (II) As used in this subsection (2)(b):
(G) "Nonexempt revenue" means, for the applicable state fiscal year, the revenue that is identified as nonexempt TABOR revenues in the annual comprehensive financial report published by the office of the state controller; except that, for state fiscal years commencing on or after July 1, 2026, nonexempt revenue includes state public education funding as defined in section 24-77-301 (2).
SECTION 9. Refer to people under referendum. At the election held on November 3, 2026, the secretary of state shall submit this act by its ballot title to the registered electors of the state for their approval or rejection. Each elector voting at the election may cast a vote either "Yes/For" or "No/Against" on the following ballot title: "Shall state investment in K-12 public education increase two percent each year for the next ten years, with investments used to increase teacher pay, improve teacher retention, lower class sizes, and increase access to career and

technical courses, without raising taxes but instead funded by raising the annual limit on state fiscal year spending only by the amount spent on public K-12 education as a voter-approved revenue change, and requiring an annual publicly released, independent audit to show how the new investments are spent?" Except as otherwise provided in section 1-40-123, Colorado Revised Statutes, if a majority of the electors voting on the ballot title vote "Yes/For", then the act will become part of the Colorado Revised Statutes.

Proposition 132
Increase Penalties for Fentanyl Crimes

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be a change to the Colorado Revised Statutes concerning criminal penalties for fentanyl and certain synthetic opioids, and, in connection therewith, increasing the felony classifications of drug-related crimes for distribution, manufacturing, dispensing, sale, or possession of fentanyl and certain synthetic opioids; creating mandated treatment for certain drug felony violations based on possession amount; and changing sentencing provisions to narrow or eliminate exemptions for crimes related to fentanyl and certain synthetic opioids and drug-related deaths?

Text of Measure:
Be it Enacted by the People of the state of Colorado:
SECTION 1. In Colorado Revised Statutes, 18-18-102, **add** (35.5) as follows:
18-18-102. Definitions.
As used in this article 18:
(35.5) "Level 4 treatment-mandated drug felony" means a level 4 drug felony that is eligible to be vacated following successful completion of court-ordered treatment for drug rehabilitation according to the provisions of section 18-1.3-103.5.
SECTION 2. In Colorado Revised Statutes, **repeal and reenact, with amendments,** 18-18-405 as follows:
18-18-405. Unlawful distribution, manufacturing, dispensing, or sale.
(1)(a) Except as authorized by part 1 of article 280 of title 12, part 2 of article 80 of title 27, part 2 or 3 of this article 18, section 18-18-434, article 170 of title 12, or article 50 of title 44, it is unlawful for any person knowingly to manufacture, dispense, sell, or distribute, or to possess with intent to manufacture, dispense, sell, or distribute, a controlled substance; or induce, attempt to induce, or conspire with one or more other persons, to manufacture, dispense, sell, distribute, or possess with intent to manufacture, dispense, sell, or distribute, a controlled substance; or possess one or more chemicals or supplies or equipment with intent to manufacture a controlled substance.
(b) As used in this subsection (1), "dispense" does not include labeling, as defined in section 12-280-103 (23).
(2) Except as otherwise provided for an offense concerning marijuana and marijuana concentrate in section 18-18-406 and for special offenders as provided in section 18-18-407, a person who violates any of the provisions of subsection (1) of this section:
(a) Commits a level 1 drug felony and is subject to the mandatory sentencing provisions in section 18-1.3-401.5 (7) if:
(I) The violation involves any material, compound, mixture, or preparation that weighs:
(A) More than two hundred twenty-five grams and contains a schedule I or schedule II controlled substance; or
(B) More than one hundred twelve grams and contains methamphetamine, heroin, ketamine, or cathinones; or
(C) More than fifty milligrams and contains flunitrazepam; or
(D) Any amount and contains fentanyl, carfentanil, benzimidazole opiate, or an analog thereof as described in section 18-18-204 (2)(g); or
(II) An adult sells, dispenses, distributes, or otherwise transfers any quantity of a schedule I or schedule II controlled substance or any material, compound, mixture, or preparation that contains any amount of a schedule I or schedule II controlled substance, other than marijuana or marijuana concentrate, to a minor and the adult is at least two years older than the minor;

(III) Except as provided in section 18-1-711 (3)(i), the defendant committed a violation of subsection (2)(a)(I)(D) of this section, and the actions in violation of subsection (2)(a)(I)(D) of this section are the proximate cause of the death of another person who used or consumed the material, compound, mixture, or preparation that contained fentanyl, carfentanil, benzimidazole opiate, or an analog thereof as described in section 18-18-204 (2)(g).
(b) Commits a level 2 drug felony if:
(I) The violation involves any material, compound, mixture, or preparation that weighs:
(A) More than fourteen grams, but not more than two hundred twenty-five grams, and contains a schedule I or schedule II controlled substance;
(B) More than seven grams, but not more than one hundred twelve grams, and contains methamphetamine, heroin, ketamine, or cathinones; or
(C) More than ten milligrams, but not more than fifty milligrams, and contains flunitrazepam;
(II) An adult sells, dispenses, distributes, or otherwise transfers any quantity of a schedule III or schedule IV controlled substance or any material, compound, mixture, or preparation that contains any quantity of a schedule III or schedule IV controlled substance to a minor and the adult is at least two years older than the minor;
(c) Except as provided in subsection (4) of this section, commits a level 3 drug felony if the violation involves any material, compound, mixture, or preparation that weighs:
(I) Not more than fourteen grams and contains a schedule I or schedule II controlled substance;
(II) Not more than seven grams and contains methamphetamine, heroin, ketamine, or cathinones;
(III) Not more than ten milligrams and contains flunitrazepam; or
(IV) More than four grams and contains a schedule III or schedule IV controlled substance.
(d) Except as provided in subsection (4) of this section or section 18-1-711 (3)(j), commits a level 4 drug felony if:
(I) The violation involves any material, compound, mixture, or preparation that weighs not more than four grams and contains a schedule III or schedule IV controlled substance; or
(II) Notwithstanding subsection (2)(c) of this section, the violation involves distribution or transfer of the controlled substance for the purpose of consuming all of the controlled substance with another person or persons at a time substantially contemporaneous with the transfer; except that this subparagraph (II) applies only if the distribution or transfer involves not more than four grams of a schedule I or II controlled substance or not more than two grams of methamphetamine, heroin, ketamine, or cathinones;
(e) Commits a level 1 drug misdemeanor if the violation involves:
(I) A schedule V controlled substance; or
(II) A transfer with no remuneration of not more than four grams of a schedule III or schedule IV controlled substance.
(3) When a person commits unlawful distribution, manufacture, dispensing, sale, or possession with intent to manufacture, dispense, sell, or distribute any schedule I or schedule II controlled substance, as listed in section 18-18-203 or 18-18-204, flunitrazepam, ketamine, or cathinones, or conspires with one or more persons to commit the offense, pursuant to subsection (1) of this section, twice or more within a period of six months, without having been placed in jeopardy for the prior offense or offenses, the aggregate amount of the schedule I or schedule II controlled substance, flunitrazepam, ketamine, or cathinones involved may be used to determine the level of drug offense.
(4) Except for a prosecution for manufacturing, a person commits a level 1 drug misdemeanor for a violation of subsection (2)(c)(I), (2)(c)(II), or (2)(d) of this section if:
(a) The distribution, dispensing, transfer, or sale involves a material, compound, mixture, or preparation that weighs not more than four grams and contains any amount of a controlled substance identified in subsection (2)(c)(I), (2)(c)(II), or (2)(d) of this section;
(b) The defendant reports in good faith an emergency drug overdose event to a law enforcement officer, to the 911 system, or to a medical provider, or the defendant aids or seeks aid for the person who suffered the emergency drug overdose;
(c) The defendant remains at the scene of the event until a law enforcement officer or an emergency medical responder arrives or the defendant remains at the facilities of the medical provider until a law enforcement officer arrives;
(d) The defendant identifies himself or herself and cooperates with the law enforcement officer, emergency medical responder, or medical provider; and
(e) The offense arises from the same course of events from which the emergency overdose event arose.

SECTION 3. In Colorado Revised Statutes, 18-1.3-401.5, **amend** (7) and (10)(a)(III.5) as follows:
18-1.3-401.5. Drug felonies classified - presumptive and aggravated penalties - legislative intent.
(7) ~~Except as provided in section 18-18-405 (2)(a)(III)(B), notwithstanding~~ NOTWITHSTANDING any provision of this section to the contrary, if the defendant is convicted of a level 1 drug felony, the court shall sentence the defendant to a term of incarceration in the department of corrections of at least eight years but not more than thirty-two years. The presence of one or more of the aggravating circumstances provided in subsection (10)(a) of this section or in section 18-18-407
(1) requires the court to sentence a defendant convicted of a level 1 drug felony to a term of incarceration in the department of corrections of at least twelve years but no more than thirty-two years. The court may impose a fine in addition to imprisonment.
(10)(a) Except for a level 1 drug felony, the presence of one or more of the following aggravating circumstances at the time of the commission of a drug felony offense requires the court, if it sentences the defendant to incarceration, to sentence the defendant to a term of at least the midpoint in the presumptive range but not more than the maximum term of the aggravated range:
(III.5) The defendant was on appeal bond following ~~his or her~~ THE DEFENDANT'S conviction for a previous felony;
SECTION 4. In Colorado Revised Statutes, 18-18-407, **amend** (1)(h) as follows:
18-18-407. Special offender - definitions.
(1) A person who commits a felony offense pursuant to this part 4 under any one or more of the following aggravating circumstances commits a level 1 drug felony and is a special offender:
(h) The defendant committed a violation of section 18-18-405 (2)(a)(I)(D)~~, (2)(b)(I)(D), or (2)(c)(V),~~ and the defendant possessed pill or tablet manufacturing equipment with the intent to use the equipment in the manufacture of a controlled substance.
SECTION 5. In Colorado Revised Statutes, **repeal and reenact** 18-18-403.5 as follows:
18-18-403.5. Unlawful possession of a controlled substance - notice to revisor of statutes - repeal.
(1) EXCEPT AS AUTHORIZED BY PART 1 OR 3 OF ARTICLE 280 OF TITLE 12, PART 2 OF ARTICLE 80 OF TITLE 27, SECTION 18-1-711, SECTION 18-18-428 (1)(b), PART 2 OR 3 OF THIS ARTICLE 18, SECTION 18-18-434, ARTICLE 170 OF TITLE 12, OR ARTICLE 50 OF TITLE 44, IT IS UNLAWFUL FOR A PERSON KNOWINGLY TO POSSESS A CONTROLLED SUBSTANCE.
(2) ON OR AFTER MARCH 1, 2020, A PERSON WHO VIOLATES SUBSECTION (1) OF THIS SECTION BY POSSESSING:
(a) ANY MATERIAL, COMPOUND, MIXTURE, OR PREPARATION THAT CONTAINS ANY QUANTITY OF FLUNITRAZEPAM; KETAMINE; GAMMA HYDROXYBUTYRATE, INCLUDING ITS SALTS, ISOMERS, AND SALTS OF ISOMERS; CATHINONES; OR MORE THAN FOUR GRAMS OF A CONTROLLED SUBSTANCE LISTED IN SCHEDULE I OR II OF PART 2 OF THIS ARTICLE 18 COMMITS A LEVEL 4 DRUG FELONY.
(b) ANY MATERIAL, COMPOUND, MIXTURE, OR PREPARATION THAT CONTAINS NOT MORE THAN FOUR GRAMS OF A CONTROLLED SUBSTANCE LISTED IN SCHEDULE I OR II OF PART 2 OF THIS ARTICLE 18 OR ANY QUANTITY OF A CONTROLLED SUBSTANCE LISTED IN SCHEDULE III, IV, OR V OF PART 2 OF THIS ARTICLE 18 EXCEPT FLUNITRAZEPAM, GAMMA HYDROXYBUTYRATE, OR KETAMINE COMMITS A LEVEL 1 DRUG MISDEMEANOR; EXCEPT THAT A FOURTH OR SUBSEQUENT OFFENSE FOR A VIOLATION OF THIS SUBSECTION (2)(b) IS A LEVEL 4 DRUG FELONY.
(3)(a) NOTWITHSTANDING SUBSECTION (2) OF THIS SECTION, ON OR AFTER JANUARY 1, 2027, A PERSON WHO VIOLATES SUBSECTION (1) OF THIS SECTION BY KNOWINGLY POSSESSING:
(I) ANY MATERIAL, COMPOUND, MIXTURE, OR PREPARATION THAT WEIGHS MORE THAN ONE GRAM AND NOT MORE THAN FOUR GRAMS AND CONTAINS ANY QUANTITY OF FENTANYL, CARFENTANIL, BENZIMIDAZOLE OPIATE, OR AN ANALOG THEREOF AS DESCRIBED IN SECTION 18-18-204 (2)(g), COMMITS A LEVEL 3 DRUG FELONY;
(II) ANY MATERIAL, COMPOUND, MIXTURE, OR PREPARATION THAT WEIGHS NOT MORE THAN ONE GRAM AND CONTAINS ANY QUANTITY OF FENTANYL, CARFENTANIL, BENZIMIDAZOLE OPIATE, OR AN ANALOG THEREOF AS DESCRIBED IN SECTION 18-18-204 (2)(g), COMMITS A LEVEL 4 TREATMENT-MANDATED DRUG FELONY AND SUCH DEFENDANT IS ELIGIBLE FOR COURT-ORDERED TREATMENT FOR DRUG REHABILITATION.
(4)(a) A PERSON WHO VIOLATES SUBSECTION (1) OF THIS SECTION BY POSSESSING ANY MATERIAL, COMPOUND, MIXTURE, OR PREPARATION THAT CONTAINS A QUANTITY OF FENTANYL, CARFENTANIL, BENZIMIDAZOLE OPIATE, OR AN ANALOG THEREOF AS DESCRIBED IN SECTION 18-18-204 (2)(g), THAT IS MORE THAN SIXTY PERCENT OF THE TOTAL COMPOSITION OF THE MATERIAL, COMPOUND, MIXTURE, OR PREPARATION, COMMITS A LEVEL 2 DRUG FELONY.
(b)(I) THIS SUBSECTION (4) TAKES EFFECT AT 12:01 A.M. THIRTY DAYS AFTER THE DATE IDENTIFIED IN THE NOTICE PROVIDED TO THE REVISOR OF STATUTES BY THE DIRECTOR OF THE COLORADO BUREAU OF INVESTIGATION THAT THE COLORADO BUREAU OF INVESTIGATION HAS THE RESOURCES TO DETERMINE THE QUANTITY OF FENTANYL, CARFENTANIL, BENZIMIDAZOLE OPIATE, OR AN ANALOG THEREOF AS DESCRIBED IN SECTION 18-18-204 (2)(g), COMPARED TO THE TOTAL COMPOSITION OF THE MATERIAL, COMPOUND, MIXTURE, OR PREPARATION, OR ON THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES IF THE NOTICE DOES NOT SPECIFY A DIFFERENT DATE.
(II) THE DIRECTOR OF THE COLORADO BUREAU OF INVESTIGATION SHALL NOTIFY THE REVISOR OF STATUTES IN WRITING

when the condition specified in subsection (4)(b)(I) of this section has occurred by e-mailing the notice to revisorofstatutes.ga@coleg.gov.
(III) Concurrent with the notice required in subsection (4)(b)(II) of this section, the director of the Colorado bureau of investigation shall notify the speaker of the house of representatives, the president of the senate, the chief justice of the supreme court, the governor, the attorney general, the state public defender, and each district attorney in the state, that the Colorado bureau of investigation has the resources to determine the quantity of fentanyl, carfentanil, benzimidazole opiate, or an analog thereof as described in section 18-18-204 (2)(g), compared to the total composition of the material, compound, mixture, or preparation.
(IV) This subsection (4)(b) is repealed, effective one year after notice to the revisor of statutes pursuant to subsection (4)(b)(II) of this section.
(5) If the circumstances described in section 18-18-428 (1)(b) occur, the peace officer shall not arrest the person pursuant to this section for any minuscule, residual controlled substance that may be present in the used hypodermic needle or syringe, and the district attorney shall not charge or prosecute the person pursuant to this section for any minuscule, residual controlled substance that may be present in a used hypodermic needle or syringe. The circumstances described in section 18-18-428 (1)(b) may be used as a factor in a probable cause or reasonable suspicion determination of any criminal offense if the original stop or search was lawful.
(6) Notwithstanding the provisions of subsection (2) of this section, on or after March 1, 2020, a district attorney shall not charge or prosecute a person pursuant to this section for any minuscule, residual, or unusable amount of a controlled substance that may be present in a used hypodermic needle or syringe, or other drug paraphernalia, as defined in section 18-18-426. The circumstances described in this subsection (4) may be used as a factor in a probable cause or reasonable suspicion determination of any criminal offense if the original stop or search was lawful.
(7) Notwithstanding any provision of this section, a person may be charged with any other offense in this article 18, including unlawful distribution, manufacturing, dispensing, or sale of a controlled substance, or possession with intent to do the same, pursuant to section 18-18-405, when there is evidence for the person to be so charged. Such evidence may include, but is not limited to, the amount of the controlled substance that the person possesses.
(8) Notwithstanding subsection (2) of this section to the contrary, a peace officer shall not arrest and a district attorney shall not charge or prosecute an employee, agent, or volunteer of an entity described in section 12-30-110 (1)(a) who, in the performance of the person's duties, is in possession of a controlled substance, including fentanyl, carfentanil, benzimidazole opiate, or an analog thereof as described in section 18-18-204 (2)(g), for the purpose of safe disposal of the controlled substance, including fentanyl, carfentanil, benzimidazole opiate, or an analog thereof as described in section 18-18-204 (2)(g), in accordance with applicable law. As used in this subsection (6), "safe disposal" means the procedure and process for depositing the controlled substance, including fentanyl, carfentanil, benzimidazole opiate, or an analog thereof as described in section 18-18-204 (2)(g), in a secure container for law enforcement to subsequently access and dispose of.
SECTION 6. In Colorado Revised Statutes, 18-1.3-103.5, **amend** (3)(e) as follows:
18-1.3-103.5. **Felony convictions - vacate and enter conviction on misdemeanor after successful completion.**
(3) This section applies to convictions for the following offenses:
(e) A violation of section ~~18-18-403.5 (2.5)(a)~~ 18-18-403.5(2.5)(a)(II).
SECTION 7. In Colorado Revised Statutes, 18-1.3-801, **amend** (2)(a)(I); and **repeal** (2)(c) as follows:
18-1.3-801. Punishment for habitual criminals.
(2)(a)(I) Except as otherwise provided in subsections (2)(b)~~, (2)(c),~~ and (5) of this section, every person convicted in this state of any felony, who has been three times previously convicted, upon charges separately brought and tried, and arising out of separate and distinct criminal episodes, either in this state or elsewhere, of a felony or, under the laws of any other state, the United States, or any territory subject to the jurisdiction of the United States, of a crime which, if committed within this state, would be a felony, shall be adjudged an habitual criminal and shall be punished:
(2)(c) ~~The provisions of subsection (2)(a) of this section do not apply to a conviction for a level 4 drug felony committed on or after July 1, 2022, pursuant to section 18-18-403.5 (2.5), or a conviction for a level 4 drug felony committed on or after July 1, 2022, for attempt or conspiracy to commit unlawful possession of fentanyl, carfentanil, benzimidazole opiate, or an analog thereof, as described in section 18-18-403.5 (2.5), even if the person has been previously convicted of three or more qualifying felony convictions.~~
SECTION 8. Effective Date.
This measure is effective January 1, 2027.

Proposition 133
Penalties for Human Trafficking of a Minor

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be a change to the Colorado Revised Statutes modifying existing law concerning human trafficking of a minor for sexual servitude, and, in connection therewith, creating new law expanding human trafficking of a minor for sexual servitude to include knowingly trading anything of monetary value to buy or sell sexual activity with a minor and increasing the penalty to be life in prison without parole or release?

Text of Measure:
Be it enacted by the people of the State of Colorado
SECTION 1. Legislative Declaration. (1) The people of the State of Colorado hereby find and declare:
(a) Residents of Colorado and other states and territories throughout the United States have seen an alarming increase in human trafficking, especially human trafficking involving minor children;
(b) Current penalties in Colorado law with parole possible in as little as eight years have failed to adequately deter the human trafficking of minor children; and
(c) It is the measure of a fair and compassionate society to ensure that children are not for sale.
SECTION 2. In Colorado Revised Statutes, 18-3-504, **amend** (2)(a) and (2)(b); and **add** (5) and (6) as follows:
18-3-504. Human trafficking for sexual servitude - human trafficking of a minor for sexual servitude.
(2) (a) A person commits human trafficking of a minor for sexual servitude if the person:
(I) Knowingly sells, recruits, harbors, transports, transfers, isolates, entices, provides, receives, obtains by any means, maintains, or makes available a minor for the purpose of commercial sexual activity; ~~or~~
(II) Knowingly advertises, offers to sell, or sells travel services that facilitate an activity prohibited pursuant to subsection (2)(a)(I) of this section; OR
(III) KNOWINGLY TRADES ANYTHING OF MONETARY VALUE TO BUY OR SELL SEXUAL ACTIVITY WITH A MINOR.
(b) Human trafficking of a minor for sexual servitude is a class ~~2~~ 1 felony. The court shall sentence a person convicted of such a class ~~2~~ 1 felony to the department of corrections for a term of ~~at least the minimum of the presumptive range for a class 2 felony,~~ LIFE IN PRISON WITHOUT PAROLE OR RELEASE, as set forth in section 18-1.3-401.
(5) NOTHING IN THIS SECTION SHALL LIMIT A GOVERNOR'S STANDING AUTHORITY OF PARDON, COMMUTATION, OR CLEMENCY.
(6) THE SHORT TITLE OF THIS SECTION IS THE "CHILDREN ARE NOT FOR SALE ACT."
SECTION 3. Effective date -- applicability. This act takes effect on January 1, 2027, and applies to offenses committed on or after that date.

Proposition 134
Male and Female Participation in School and Collegiate Sports

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be a change to the Colorado Revised Statutes creating new law restricting participation in all K-12 and collegiate school sports based on the participant's sex as determined by certain aspects of their biological reproductive system, and, in connection therewith, requiring a school, institution of higher education, or athletic association to designate each school or intramural athletic team or sport as male, female, or coeducational; only allowing participants to compete on the team or sport of their designated sex or to compete on a coeducational team; creating an exception to allow a female to participate on a male-designated team or sport if there is no female team available; prohibiting a government entity, licensing or accrediting organization, or athletic association from entertaining a complaint, opening an investigation, or taking other adverse action against a school for maintaining separate teams or sports for females; and providing the commissioner of education with the authority to enforce the proposed initiative for K-12 school districts?

Text of Measure:
Be it enacted by the people of the State of Colorado,
SECTION 1. Legislative Declaration. The people of the State of Colorado hereby find and declare;
(1) Males and females possess unique and immutable biological differences that manifest prior to birth and increase as they age and experience puberty;
(2) Biological differences between the sexes are enduring and may, in some circumstances, warrant the creation of separate social, educational, athletic, or other arrangements in order to ensure safety and to allow members of each sex to succeed and thrive;
(3) Physical differences between males and females have long made separate and sex-specific sports teams important so that female athletes can have equal opportunities to compete in sports while reducing the risk of physical injury; and
(4) Because of the physical differences between males and females, having separate athletic teams based on the biological sex of the athlete reduces the chance of injury to female athletes, promotes equality between the sexes, provides opportunities for female athletes to compete against their female peers rather than against male athletes, and allows female athletes to compete on a fair playing field for athletic accomplishments, including educational scholarships.
SECTION 2. In Colorado Revised Statutes, **add** article 60 to title 25 as follows:
25-60-101. Short Title. ARTICLE 60 OF THIS TITLE SHALL BE KNOWN AND MAY BE CITED AS THE "PROTECT WOMEN AND GIRLS SPORTS ACT."
25-60-102. Definitions: AS USED IN THIS ARTICLE 60, UNLESS THE CONTEXT OTHERWISE REQUIRES:
(1) "ATHLETIC ASSOCIATION" MEANS A CORPORATION, ASSOCIATION, OR ORGANIZATION WHICH HAS AS ONE OF ITS PRIMARY PURPOSES THE SPONSORING OR ADMINISTRATION OF EXTRACURRICULAR INTERSCHOLASTIC ATHLETIC CONTESTS OR COMPETITIONS.
(2) "BOY" MEANS AN ADOLESCENT HUMAN MALE.
(3) "FEMALE" MEANS A PERSON WHOSE BIOLOGICAL REPRODUCTIVE SYSTEM IS ORGANIZED AROUND THE PRODUCTION OF OVA. FEMALE INCLUDES A WOMAN AND A GIRL.
(4) "GIRL" MEANS AN ADOLESCENT HUMAN FEMALE.
(5) "MALE" MEANS A PERSON WHOSE BIOLOGICAL REPRODUCTIVE SYSTEM IS ORGANIZED AROUND THE PRODUCTION OF SPERM. MALE INCLUDES A MAN AND A BOY.
(6) "MAN" MEANS AN ADULT HUMAN MALE.
(7) "POSTSECONDARY EDUCATIONAL INSTITUTION" MEANS A PUBLIC OR PRIVATE UNIVERSITY, COLLEGE, OR COMMUNITY COLLEGE LOCATED IN COLORADO THAT IS A MEMBER INSTITUTION OF AN ACCREDITING BODY RECOGNIZED BY THE UNITED STATES DEPARTMENT OF EDUCATION.
(8) "SCHOOL" MEANS ANY
(a) PUBLIC, CHARTER, PRIVATE, OR DENOMINATIONAL SCHOOL OFFERING INSTRUCTION IN ELEMENTARY OR SECONDARY GRADES OR
(b) POSTSECONDARY EDUCATIONAL INSTITUTION.
(9) "STATE AGENCY" MEANS ANY STATE BOARD, BUREAU, COMMISSION, DEPARTMENT, INSTITUTION, DIVISION, SECTION, OR OFFICER OF THE STATE, EXCEPT THOSE IN THE LEGISLATIVE BRANCH OR JUDICIAL BRANCH.
(10) "WOMAN" MEANS AN ADULT HUMAN FEMALE.
25-60-103. Men's and women's sports teams.
(1) AN INTERSCHOLASTIC OR INTRAMURAL ATHLETIC TEAM OR SPORT THAT IS SPONSORED BY A SCHOOL OR ATHLETIC ASSOCIATION SHALL BE EXPRESSLY DESIGNATED AS ONE OF THE FOLLOWING BASED ON BIOLOGICAL SEX:
(a) MALES, MEN, OR BOYS;
(b) FEMALES, WOMEN, OR GIRLS; OR
(c) COEDUCATIONAL OR MIXED.
(2)(a) AN INTERSCHOLASTIC OR INTRAMURAL ATHLETIC TEAM OR SPORT SPONSORED BY A SCHOOL OR ATHLETIC ASSOCIATION THAT IS DESIGNATED FOR FEMALES, WOMEN, OR GIRLS SHALL NOT BE OPEN TO A MALE STUDENT OR PARTICIPANT.
(b) AN INTERSCHOLASTIC OR INTRAMURAL ATHLETIC TEAM OR SPORT SPONSORED BY A SCHOOL OR ATHLETIC ASSOCIATION AND DESIGNATED FOR MALES, MEN, OR BOYS SHALL NOT BE OPEN TO A FEMALE STUDENT OR PARTICIPANT UNLESS THERE IS NO FEMALE TEAM OFFERED OR AVAILABLE FOR SUCH SPORT FOR SUCH FEMALE STUDENT OR PARTICIPANT.
(3) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO RESTRICT THE ELIGIBILITY OF ANY STUDENT OR PARTICIPANT TO PARTICIPATE IN ANY INTERSCHOLASTIC OR INTRAMURAL ATHLETIC TEAMS OR SPORTS DESIGNATED AS COEDUCATIONAL OR MIXED.
(4) A GOVERNMENT ENTITY, LICENSING OR ACCREDITING ORGANIZATION, OR ATHLETIC ASSOCIATION MAY NOT ENTERTAIN A COMPLAINT, OPEN AN INVESTIGATION, OR TAKE ANY OTHER ADVERSE ACTION AGAINST A SCHOOL FOR MAINTAINING A

separate interscholastic or intramural athletic team or sport for female students or participants.

25-60-104. Enforcement by the Commissioner of Education.

(1) The governing body of each school must adopt a policy implementing the provisions of this article.

(2) If the commissioner of education determines that any school district as defined in section 22-30-103(13) has intentionally refused to comply with this article, the commissioner shall notify the school district of the noncompliance and allow the school district a reasonable time to comply. If the commissioner determines, after such time has elapsed, that the school district is not in compliance and has not made a good-faith attempt to comply, the commissioner shall take appropriate remedial action within the commissioner's authority.

25-60-105. Protections under the Americans with Disabilities Act. Notwithstanding any other provision within this article, an individual born with a diagnosis of a disorder or difference in sex development must receive all legal protections and accommodations afforded under federal law.

25-60-106. Severability. If any section in this act or any part of any section is declared invalid or unconstitutional, the declaration shall not affect the validity or constitutionality of the remaining portions.

SECTION 3. Effective Date. This measure shall become effective on January 1, 2027.

Proposition 135
Prohibit Surgery on Minors in Response to Perception of Sex or Gender

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:

Shall there be a change to the Colorado Revised Statutes modifying existing law by prohibiting surgery on a minor for the purpose of altering the minor's biological sex characteristics, and, in connection therewith, prohibiting any health-care professional or other person from knowingly performing, prescribing, administering, or providing any surgery to a minor for the purpose of altering the minor's biological sex characteristics and prohibiting the use of state or federal funds, Medicaid reimbursement, or insurance coverage to pay for this type of surgery?

Text of Measure:

Be it enacted by the people of the State of Colorado:

SECTION 1. Legislative Declaration. (1) The people of Colorado do hereby find and declare that:

(a) Children lack the maturity to make permanent, life-altering medical decisions;

(b) Medical treatments or interventions that attempt to surgically alter a minor child's biological sex often result in serious, irreversible consequences, including sterility;

(c) European nations, including Sweden, Finland, and the United Kingdom, have halted surgery due to the serious and widespread harm resulting from that intervention; and

(d) Colorado law already protects children from other, permanent and potentially life-altering decisions, such as consuming alcohol and smoking. The same protections should apply to irreversible medical interventions related to biological sex.

SECTION 2. In Colorado Revised Statutes, **add** 12-30-125 as follows:

12-30-125. Prohibition on surgery for minors – prohibition on state funding for surgery - short title – definitions.

(1) **Short title.** The short title of this section is the "Protect Children From Irreversible Sex Change Surgery Act".

(2) **Definitions.** As used in this section, unless the context otherwise requires:

(a) "Altering biological sex characteristics" means treatment in response to a minor's perception of sex or gender. It does not include treatment for persons born with a medically verifiable disorder of sex development or treatment for acquired physical or chemical abnormalities. "Altering biological sex characteristics" does not include male circumcision.

(b) "health-care professional" means any person licensed in this state or any other state to practice medicine, chiropractic, nursing, physical therapy, podiatry, dentistry, pharmacy, optometry, psychiatry, psychology, mental health therapy, or other healing arts. The term includes any professional corporation or other

PROFESSIONAL ENTITY COMPRISED OF SUCH HEALTH-CARE PROVIDERS AS PERMITTED BY THE LAWS OF THIS STATE.
(c) "MINOR" MEANS AN INDIVIDUAL WHO IS UNDER EIGHTEEN YEARS OF AGE.
(3) **Prohibition on medical interventions on minors.** A HEALTH-CARE PROFESSIONAL OR OTHER PERSON SHALL NOT KNOWINGLY PERFORM, PRESCRIBE, ADMINISTER, OR PROVIDE ANY SURGERY TO A MINOR FOR THE PURPOSE OF ALTERING BIOLOGICAL SEX CHARACTERISTICS.
(4) NO STATE OR FEDERAL FUNDS, MEDICAID REIMBURSEMENTS, OR INSURANCE COVERAGE MAY BE USED TO PAY FOR ANY PROHIBITED MEDICAL INTERVENTIONS DESCRIBED IN SUBSECTION (3) OF THIS SECTION.
(5) **Severability.** IF ANY SECTION OF THIS SECTION IS FOUND UNCONSTITUTIONAL OR INVALID, THE REMAINING SECTIONS SHALL REMAIN IN EFFECT.
SECTION 3. Effective date - applicability. This measure shall become effective on January 1, 2027, and apply to violations occurring on or after the effective date.

Proposition 136
Income Tax Rate Limit

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be a change to the Colorado Revised Statutes capping the state income tax rate at 4.4% of federal taxable income for individuals and corporations?

Text of Measure:
Be it Enacted by the People of the State of Colorado:
SECTION 1. In Colorado Revised Statutes, **add** 39-22-102.5 as follows:
39-22-102.5. Maximum Tax Rate.
STARTING JANUARY 1, 2027, NEITHER THE INDIVIDUAL INCOME TAX RATE NOR THE CORPORATE INCOME TAX RATE MAY EXCEED 4.4% OF A TAXPAYER'S FEDERAL TAXABLE INCOME.
SECTION 2. Effective date.
This measure is effective upon proclamation of the Governor and applicable to the tax year beginning January 1, 2027 and all future tax years thereafter.

Proposition 137
Direct Sporting Goods Sales Tax Revenue for Conservation

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Ballot Title:
Shall there be a change to the Colorado Revised Statutes creating new law to increase water and land conservation funding without raising taxes, and, in connection therewith, through a voter-approved revenue change, allowing the state to keep and spend a portion of revenue from the state sales tax on sporting goods and equipment to conserve and protect Colorado's water, land, and forests, prevent wildfires, support outdoor recreation training and activities, and reduce revenue spent on these conservation purposes if necessary to preserve funding for certain tax credits?

Text of Measure:
Be it Enacted by the People of the State of Colorado:
SECTION 1. In Colorado Revised Statutes, **add** 24-77-110 as follows:
24-77-110. Declaration of the people of Colorado - retention of exempt sales tax revenue - conserve and protect Colorado's water, land, and forests fund - determination and distribution of wildfire and conservation revenue. (1) THE VOTERS OF THE STATE OF COLORADO FIND AND DECLARE THAT:
(a) WITHOUT RAISING TAXES, MORE CONSERVATION FUNDING IS NEEDED TO REDUCE THE RISK OF WILDFIRE AND CONSERVE

and protect Colorado's water, land, parks, and wildlife;
(b) Recent wildfires have been the deadliest and most destructive on record, with four of the state's largest wildfires in history occurring in the last five years, which resulted in the destruction of 1.5 million acres and more than 1,900 homes and hundreds of millions of dollars in damages and losses;
(c) Colorado's rivers, streams, and lakes are the lifeblood of the state, and it is essential to preserve water quality and quantity in rivers, streams, and underground water supplies;
(d) Reducing the risk of wildfire can protect Colorado's water, communities, land, wildlife, and outdoors way of life;
(e) The Colorado state forest service and the Colorado department of natural resources work in partnership to protect Colorado communities and water by reducing the risk of wildfire;
(f) The Colorado state forest service delivers significant benefits to Colorado by ensuring the long-term health and vitality of Colorado's forests and watersheds, including through funding that empowers communities to reduce the risk of wildfire to people, property, and infrastructure; promotes forest health and forest restoration projects; and encourages the use of wood for traditional forest products and biomass energy;
(g) The Colorado department of natural resources and the Colorado water conservation board provide critical funding for wildfire risk reduction, including by funding large-scale projects to reduce the amount of potential wildfire fuel; investing in workforce development with hands-on experience and training opportunities in wildfire mitigation and forestry; and assisting communities in planning for and lessening the long-term effects that wildfires have on Colorado's water, wetlands, communities, and infrastructure;
(h) Despite these existing investments, Colorado's forests need additional funding and urgent attention to address wildfire risk and protect watersheds and forest health;
(i) Colorado's great outdoors, water, and wildlife are among the state's most treasured resources, enhancing Coloradans' quality of life, contributing to the state's economy, providing diverse opportunities to experience nature, and supporting jobs in the state;
(j) Despite the state's renowned beauty and vast opportunities for year-round outdoor activities, many communities in Colorado face obstacles to accessing the outdoors and the significant benefits spending time in nature delivers;
(k) Colorado has a legacy of land conservation, including through partnerships with private landowners to protect working farms and ranches and to maintain the natural and agricultural heritage of the state, and also has world-class state parks and other public lands, all of which provide significant benefits to Colorado's waters, wildlife, and people;
(l) Colorado parks and wildlife works to ensure Colorado's outdoors and wildlife are sustained for future generations, including to conserve vulnerable wildlife species and habitats and to maintain a high-quality state parks system;
(m) The great outdoors Colorado program (GOCO), established by a vote of the people of Colorado and enshrined in article XXVII of the state constitution, is dedicated to the preservation, protection, enhancement, and management of the state's wildlife, park, river, trail, and open space heritage;
(n) GOCO delivers exceptional benefits to the state by investing Colorado lottery revenue in the state's wildlife resources and outdoors through Colorado parks and wildlife and competitive grants to protect unique natural landscapes and to match local investments for open space, parks, and environmental education facilities;
(o) Created by executive order B-2020-08 in 2020, the Colorado outdoor regional partnerships initiative, which receives funding from GOCO and Colorado parks and wildlife, advances regional and statewide collaboration to ensure that Colorado's water, land, and wildlife thrive while also enhancing equitable access to quality outdoor experiences;
(p) Following the creation of the regional partnerships initiative, the Colorado outdoors strategy emerged from a multi-year, collaborative effort with local, regional, and state participation and serves as a vision for future investments in Colorado's outdoors with three north-star goals: climate resilient conservation and restoration; exceptional and sustainable outdoor recreation; and coordinated planning and funding;
(q) The outdoor equity grant program, within Colorado parks and wildlife, increases access and opportunities for youth and their families to experience Colorado's outdoors and invests, through grants to organizations that provide transformational conservation, outdoor education, and experiential learning programs, in the next generation of Coloradans learning about the importance of our land and water;
(r) The outdoor recreation industry office in the office of economic development works to support the economic value of Colorado's outdoors and to protect and conserve our water, land, air, and climate

by, among other efforts, promoting conservation, economic development, education, workforce training, and public health and wellness and addressing the chronic and systemic inequities that prevent youth and communities from engaging in meaningful experiences in the outdoors; and
(s) Without raising taxes or changing the cost of sporting goods and equipment, Colorado voters direct the investment of more conservation funding by allowing the state to retain the revenue generated from the existing state sales tax on sporting goods and equipment and directing that amount of money to the Colorado wildfire protection and water fund to help the Colorado state forest service and the Colorado department of natural resources protect communities and water by reducing the risk of wildfire; to GOCO to preserve, protect, enhance, and manage the state's wildlife, park, river, trail, and open space heritage; to the outdoor equity grant program to improve access to the outdoors for youth and families; and to the outdoor recreation industry office to invest in workforce development and other opportunities to participate in and contribute to Colorado's outdoors economy.
(2)(a) Notwithstanding any provision of law to the contrary, commencing on July 1, 2027, all state sales tax revenues collected from certain sporting goods and equipment shall constitute a voter-approved revenue change under section 20(7)(d) of article X of the state constitution, as an exception to the limits that would otherwise apply without limiting or affecting the collection or spending of other revenues.
(b) The revenue resulting from the voter-approved revenue change created by this section shall be exempt revenue known as "wildfire and conservation revenue". For the purposes of this section, "exempt revenue" means, for the applicable state fiscal year, revenue exempt from the limitation on state fiscal year spending.
(3) The conserve and protect Colorado's water, land, and forests fund is hereby created in the state treasury.
(a) The fund consists of money transferred to the fund pursuant to subsection (3)(c) of this section and any other money that the general assembly may appropriate or transfer to the fund.
(b) All interest and income earned on the deposit and investment of money in the conserve and protect Colorado's water, land, and forests fund is credited to the fund and is not transferred to the general fund or any other fund at the end of any fiscal year.
(c) On July 1, 2027 for the 2027-28 state fiscal year, and on July 1 for each state fiscal year thereafter, the state treasurer shall transfer from the general fund to the conserve and protect Colorado's water, land, and forests fund an amount equal to the wildfire and conservation revenue determined pursuant to the calculations in subsection (4) of this section.
(d) Money in the conserve and protect Colorado's water, land, and forests fund shall supplement, not supplant, existing funding for the funds in subsections (3)(d)(I), (3)(d)(II), (3)(d)(III), and (3)(d)(IV) of this section and be credited as follows:
(I) Forty-seven and five-tenths percent to the great outdoors Colorado trust fund created and established by section 2 of article XXVII of the state constitution for the purposes of such article and to be maintained and expended pursuant to such article;
(II) Forty-seven and five-tenths percent to the Colorado wildfire prevention and water fund created in section 24-33-119 to protect communities and water sources from wildfire;
(III) Two and five-tenths percent to the outdoor equity fund created in section 33-9-206(1)(a); and
(IV) Two and five-tenths percent to the outdoor recreation economic development cash fund created in section 24-48.5-129(4)(a) for the purpose of providing grants in furtherance of the purposes listed in section 24-48.5-129 (3)(c) and (3)(d).
(4) The amount of wildfire and conservation revenue generated and available for distribution pursuant to this section shall be determined as follows:
(a) No later than March 15, 2027, for the 2027-28 state fiscal year, legislative council staff shall determine the amount of wildfire and conservation revenue based on the United States census bureau 2022 economic census data contained in table number EC2200NAPCSINDPRD and pursuant to the following methodology:
(I) Collect the Colorado and national total sales, value of shipments, or revenues from the North American industry classification system (NAICS) code 44-45 for retail trade;
(II) Collect the total sales, value of shipments, or revenues in NAICS code 44-45 for retail trade for each North American product classification system (NAPCS) product in Colorado and the nation for the NAPCS sporting goods and equipment products with the following codes used in the 2022 economic census table: 5001025000, 5001050000, 5001075000, 5001105000, 5001150000, 5001175000, 5001300000, 5001700000, and 7001800000;
(III) Divide:
(A) The total dollar amount for each NAPCS product code in Colorado in subsection (4)(a)(II) of this section by the total dollar amount for the entire NAICS code 44-45 for retail trade in Colorado in subsection (4)(a)

(I) of this section in order to determine the percent of total retail trade sales that are sporting goods and equipment sales for Colorado; and
(B) The total dollar amount for each NAPCS product code in the nation in subsection (4)(a)(II) of this section by the total dollar amount for the entire NAICS code 44-45 for retail trade in the nation in subsection (4)(a)(I) of this section in order to determine the percent of total retail trade sales that are sporting goods and equipment sales for the nation;
(IV) Multiply:
(A) Each Colorado NAPCS product code percentage in subsection (4)(a)(III)(A) of this section by the Colorado department of revenue gross annual sales from the most recently available tax year for the NAICS code 44-45 for retail trade to determine the estimate of taxable sporting goods and equipment sales in Colorado; and
(B) As a substitute for any Colorado NAPCS product code in NAICS code 44-45 for retail trade with a data nondisclosure flag for the total sales, value of shipments, or revenues in table number EC2200NAPCSINDPRD, the national NAPCS product code percentage in percentage in subsection (4)(a)(III)(B) of this section by the Colorado department of revenue gross annual sales from the most recently available tax year for the NAICS code 44-45 for retail trade; and
(V) Multiply the total taxable sales from sporting goods and equipment determined in subsection (4)(a)(IV) of this section by the state sales tax rate to determine the amount of wildlife and conservation revenue.
(b) For the 2027-28 state fiscal year, the amount of wildfire and conservation revenue determined pursuant to subsection (4)(a) of this section shall be considered exempt revenue available for distribution pursuant to subsection (3) of this section.
(c) For fiscal years commencing on and after July 1, 2028, the quarterly December revenue forecast prepared by legislative council staff shall determine the adjustment to the amount of wildfire and conservation revenue generated pursuant to subsection (4)(a) of this section for the upcoming fiscal year. In determining the adjusted annual amount, legislative council staff shall consider, at a minimum, whether:
(I) Data used in subsection (4)(a) of this section has been updated;
(II) Actual receipts of sales tax revenue for the NAPCS codes in subsection (4)(a) of this section or successor codes are available; or
(III) Legislative council staff has prepared an alternative reliable estimate of statewide sales tax revenue received from the sporting goods and equipment reflected in the NAPCS codes in subsection (4)(a) of this section or successor codes.
(d) For fiscal years commencing on and after July 1, 2028, the wildfire and conservation revenue is subject to reduction if it is determined that exemption of the full amount of wildfire and conservation revenue, as determined in subsection (4)(c) of this section, would cause a reduction in the credit amount available for either the family affordability tax credit, pursuant to section 39-22-130(6), or the earned income tax credit, pursuant to 39-22-123.5(3.5)(c). Such determination shall be made in either the quarterly December revenue forecast prepared by legislative council staff or the quarterly December revenue forecast prepared by the office of state planning and budgeting in the December immediately preceding the applicable state fiscal year, as determined by which immediately preceding March forecast the joint budget committee used in the preparation of the state budget. If such a reduction is necessary, legislative council staff or the office of state planning and budgeting shall calculate the maximum amount of wildfire and conservation revenue that can be considered exempt revenue without resulting in a reduction of the credit amount available for the family affordability tax credit, pursuant to section 39-22-130(6), or the earned income tax credit, pursuant to 39-22-123.5(3.5)(c).
(e) Legislative council staff or the office of state planning and budgeting shall submit to the state treasurer the amount of wildfire and conservation revenue that shall be transferred and available for distribution pursuant to subsection (3) of this section as follows:
(I) For the 2027-28 state fiscal year, the amount of wildfire and conservation revenue that results from the determination made in subsection (4)(a) of this section; and
(II) For the 2028-29 state fiscal year and for all subsequent state fiscal years, the amount of wildfire and conservation revenue that results from the determinations made in subsections (4)(c) and (4)(d) of this section.
SECTION 2. In Colorado Revised Statutes, **add** 24-33-119 as follows:
24-33-119. Colorado wildfire prevention and water fund - disposition of money. (1) The Colorado wildfire prevention and water fund is hereby created in the state treasury. The fund consists of money credited to the fund pursuant to section 24-77-110 and any other money that the general assembly may appropriate or transfer to the fund. All money in the fund at the end of each fiscal year remains in the fund and does not

revert to the general fund or any other fund. The state treasurer shall credit all interest and income derived from the deposit and investment of money in the fund to the fund.
(2) After the state treasurer transfers and credits the wildfire and conservation revenue pursuant to section 24-77-110 (3)(c) and (3)(d), on July 1, 2027, for the 2027-28 state fiscal year, the state treasurer shall transfer money in the fund as follows:
(a) Ten million dollars to the prescribed fire claims cash fund created in section 24-33.5-1240(2)(a);
(b) Fifty percent of the money remaining after the transfer pursuant to subsection (2)(a) of this section to the forest restoration and wildfire risk mitigation grant program cash fund created in section 23-31-310(8.5) and the healthy forests and vibrant communities fund created in section 23-31-313(10), with the state forester to determine the amount to be transferred to each fund; and
(c) The other fifty percent of the money remaining after the transfer pursuant to subsection (2)(a) of this section to the wildfire mitigation capacity development fund created in section 24-33-117(1) and the Colorado water conservation board construction fund created in section 37-60-121 for the purposes specified in section 37-60-121(11)(b)(II), with the executive director of the department of natural resources to determine the amount to be transferred to each fund.
(3) After the state treasurer transfers and credits the wildfire and conservation revenue pursuant to section 24-77-110 (3)(c) and (3)(d), on July 1, 2028, for the 2028-29 state fiscal year, and on July 1 for each state fiscal year thereafter, the state treasurer shall credit money in the fund as follows:
(a) Fifty percent of the money to the forest restoration and wildfire risk mitigation grant program cash fund created in section 23-31-310(8.5) and the healthy forests and vibrant communities fund created in section 23-31-313(10), with the state forester to determine the amount to be credited to each fund; and
(b) Fifty percent of the money to the wildfire mitigation capacity development fund created in section 24-33-117(1) and the Colorado water conservation board construction fund created in section 37-60-121 for the purposes specified in section 37-60-121(11)(b)(II), with the executive director of the department of natural resources to determine the amount to be credited to each fund.

The following information is provided by the Front Range Passenger Rail District (District) and applies only to voters residing within the District boundaries. The District boundaries include the following municipalities: Arvada, Boulder, Bow Mar, Broomfield, Centennial, Cherry Hills Village, Colorado Springs, Columbine Valley, Denver, Edgewater, Englewood, Federal Heights, Fort Collins, Glendale, Greenwood Village, Lafayette, Lakeside, Lakewood, Littleton, Longmont, Louisville, Loveland, Manitou Springs, Mountain View, Pueblo, Sheridan, Starkville, Superior, Trinidad, Westminster, and Wheat Ridge; as well as the Sterling Ranch Colorado Metropolitan District Nos. 1-7.

More information about this District election is available online at: www.frprdistrict.com and coloradoconnector.com

FRONT RANGE PASSENGER RAIL DISTRICT
ALL REGISTERED VOTERS
NOTICE OF ELECTION TO INCREASE TAXES AND INCREASE DEBT
ON A REFERRED MEASURE

Election Date and Hours: November 3, 2026, 7 a.m. – 7 p.m.

Designated Election Official:

Brent E. Butzin, General Counsel
Front Range Passenger Rail District
1800 W. 33rd Ave., Suite 200
Denver, CO 80211
Telephone: (720) 432-9868

FRONT RANGE PASSENGER RAIL DISTRICT BALLOT ISSUE 7A

SHALL FRONT RANGE PASSENGER RAIL DISTRICT TAXES BE INCREASED $295,000,000 ANNUALLY AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER, AND SHALL FRONT RANGE PASSENGER RAIL DISTRICT DEBT BE INCREASED $580,000,000, WITH A REPAYMENT COST OF $785,000,000;

TO CONSTRUCT, OPERATE, AND MAINTAIN COLORADO CONNECTOR (COCO) PASSENGER RAIL SERVICE ON COLORADO’S FRONT RANGE AND CONNECT COMMUNITIES, INCLUDING PUEBLO, COLORADO SPRINGS, STERLING RANCH, LITTLETON, DENVER, WESTMINSTER, BROOMFIELD, LOUISVILLE, BOULDER, LONGMONT, LOVELAND, AND FORT COLLINS; IN ORDER TO:

- REMOVE VEHICLES FROM HIGHWAYS AND INCREASE TRAVEL CAPACITY;
- CONNECT TRAVELERS TO EMPLOYMENT CENTERS, COLLEGES, SPORTS ARENAS, AND ENTERTAINMENT HUBS ALONG THE FRONT RANGE; AND
- INVEST IN STATION AREA IMPROVEMENTS AND LOCAL CONNECTIONS TO RAIL STATIONS;

BY ESTABLISHING A 0.333% SALES AND USE TAX (EQUAL TO ONE THIRD OF A PENNY ON A $1 PURCHASE), WITH EXEMPTIONS PROVIDED UNDER COLORADO LAW, INCLUDING THOSE FOR GASOLINE, FOOD, RESIDENTIAL ELECTRICITY AND GAS, PRESCRIPTION DRUGS, AND MEDICAL SUPPLIES;

AND TO RETAIN ALL SUCH REVENUES, PUBLIC AND PRIVATE CONTRIBUTIONS, AND ANY INVESTMENT INCOME ON REVENUES AND DEBT PROCEEDS, AS A VOTER-APPROVED REVENUE CHANGE UNDER SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION;

AND REQUIRING THAT ALL SUCH DEDICATED REVENUES BE REVIEWED ANNUALLY BY AN INDEPENDENT AUDITOR AND A ROTATING GROUP OF CITIZEN TAXPAYERS WHO LIVE IN THE DISTRICT?

FISCAL INFORMATION

Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2028 (estimated, first full fiscal year)	$295,000,000
2027 (estimated, first partial fiscal year)	$144,000,000
2026 (estimated)	$6,544,584
2025 (actual)	$13,424,784
2024 (actual)	$3,569,335
2023 (actual)	$1,470,744
2022 (actual)	$83,136
Overall percentage change in fiscal year spending over the five-year period from 2022 to 2026	7,732%
Overall dollar change in fiscal year spending over the five-year period from 2022 through 2026:	$6,461,448

Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year:	$295,000,000
Estimated first full fiscal year spending without the increase:	$100,000

Proposed Bonded Debt

Proposed Principal Amount:	$580,000,000
Maximum Annual Repayment Cost:	$35,000,000
Total Repayment Cost:	$785,000,000

Current District Bonded Debt

Principal Amount Outstanding:	$0
Maximum Annual Repayment Cost:	$0
Total Repayment Cost:	$0

Summary of Written Comments For Issue:

The Colorado Connector (CoCo) will link communities from Pueblo to Fort Collins with a reliable alternative to driving along the Front Range, where highway congestion, delays, collisions, and increasing travel demand make travel on I-25 difficult, time-consuming, and stressful. A rail connection will expand transportation capacity, reduce dependence on personal vehicles, and provide another travel option, including for residents who cannot drive, choose not to drive, or face barriers to vehicle ownership. The service will complement existing transit systems and improve access to employment centers, educational institutions, entertainment venues, and airport connections. Special-event stations will be within walking distance of professional sports venues in Denver. Rail travel provides an affordable alternative to automobile ownership, which can cost up to $10,000 annually, and offers transportation costs that are less dependent on changing gasoline prices.

Passenger rail on Colorado's Front Range will help reduce traffic, vehicle miles traveled, fuel consumption, and transportation-related emissions. By shifting trips from automobiles to rail, the Colorado Connector will improve air quality and provide a more energy-efficient mode of travel. Colorado's transportation emissions are already projected to land above the state's 2030 climate target. The service will reduce emissions by an amount roughly equivalent to removing about 29,000 cars from roads. Rail service encourages compact, walkable development near stations, supports housing opportunities, and reduces transportation costs for households.

Highway expansion alone cannot adequately address long-term transportation needs, and a balanced transportation system should include additional travel options. Colorado already has an extensive highway network, and additional highway spending is producing diminishing benefits in travel efficiency, safety, and comfort, while passenger rail represents an underutilized transportation investment. Colorado’s highway projects are already heavily subsidized. CoCo does not take funding away from highways. It is new, dedicated funding for the one mode Colorado has never meaningfully subsidized: intercity passenger rail.

Unlike projects in other states, the Colorado Connector will use partnerships with railroads on their existing corridors and infrastructure rather than requiring entirely new rail lines, reducing costs and limiting the need for major new construction and eminent domain. Using existing tracks provides a more cost-effective and less risky approach than constructing entirely new rail corridors. The project is planned in phases, allowing improvements to occur incrementally, with starter service on track to open in 2029. All communities from Fort Collins to Pueblo will see service within five years. Annual audits and taxpayer oversight add accountability measures to help ensure funds are used as intended.

The measure is an economic development investment. Improved regional connectivity will expand access to jobs, education, housing, tourism, entertainment, and commercial opportunities throughout Colorado's Front Range. The measure also includes a $1.5 billion local return program that station communities can use for local infrastructure, affordable housing, and other transportation projects in corridor communities. Increased mobility among major population and employment centers will strengthen regional economic connections, support business activity, create construction and transportation-related jobs, and help accommodate future population growth while creating a more balanced and interconnected transportation network.

Summary of Written Comments Against Issue:

The proposal will impose a permanent 0.333% sales and use tax throughout the District regardless of whether residents ride the train. The tax is regressive because lower-income households spend a larger share of their income on taxable purchases and would be added to existing state, regional, and local sales taxes that already total 8% to 9% in some communities. The measure will raise approximately

$295 million annually, authorize $580 million in debt with a stated repayment cost of $785 million, and continue indefinitely without a sunset provision. Voters are being asked to approve a large, permanent tax before final costs, fares, schedules, passenger ridership levels, agreements with the railroads, and full-corridor delivery dates are known.

Comparable projects have experienced cost overruns, delays, reduced scope, budget shortfalls, and unfulfilled promises. Prior regional rail commitments collected taxes for more than 20 years without delivering rail service to some communities. In some communities, more than $100 million has been paid toward prior rail plans without receiving service. Residents in those communities could pay both existing rail taxes and the proposed tax without receiving previously promised rail service. The District is a newly formed authority without a capital project record and could leave taxpayers responsible for additional costs if estimates are exceeded. Starter service, including three daily trips between Denver and Fort Collins, could proceed without the proposed tax, and actual demand and ridership should be demonstrated before additional taxes are approved.

The train will not adequately meet Front Range travel needs because most trips require door-to-door flexibility. Transportation choices are driven by travel time and the proposed train will not be competitive with driving. Travelers often need direct access to workplaces, schools, airports, recreation areas, trailheads, and event venues or need to transport bicycles, pets, luggage, camping equipment, and recreational gear. Some stations will be distant from destinations, the route will not directly serve the airport, and limited daily frequencies and fixed schedules will make the service impractical for many commuters and event travelers.

Existing buses, shuttles, express lanes, car travel, and other transit services already provide the Front Range more flexible and frequent transportation at a lower public cost. The rail line will duplicate or compete with existing service while offering limited daily trips and could weaken existing transit services. Prior rail investments have cost more than originally projected while producing ridership levels substantially below projections. Shared freight corridors, speed limitations, station access requirements, and travel times could make the train slower than or no more convenient than driving or existing bus service.

Ridership may be insufficient to reduce congestion. Rail service could increase emissions if trains operate with low passenger loads or generate trips that otherwise will not occur. Trail and roadway crossings could create safety and access concerns, including delays, closures, signals, and conflicts along existing freight corridors. Investments in roads, buses, transit connections, airport access, and existing transportation infrastructure could provide greater public benefit at lower cost and with greater flexibility than a fixed-route passenger rail system.

****Note that the Blue Book goes to print earlier than the constitutional deadline for the submission of comments for and against the proposal. Please visit the District's website at www.frprdistrict.com to review summaries of any additional comments received.**

Local Election Offices

County	Street Address	City	Zip Code	Phone Number
Adams	4430 S. Adams County Parkway, Suite E-3102	Brighton	80601	(720) 523-6500
Alamosa	8999 Independence Way, Suite 101	Alamosa	81101	(719) 589-6681
Arapahoe	5334 S. Prince St.	Littleton	80120	(303) 795-4511
Archuleta	305 Village Dr.	Pagosa Springs	81147	(970) 264-8331
Baca	741 Main St., Suite 3	Springfield	81073	(719) 523-4372
Bent	725 Bent Ave.	Las Animas	81054	(719) 456-2009
Boulder	1750 33rd St., Suite 200	Boulder	80301	(303) 413-7740
Broomfield	1 DesCombes Dr.	Broomfield	80020	(303) 464-5857
Chaffee	104 Crestone Ave.	Salida	81201	(719) 539-4004
Cheyenne	51 S. 1st St. E.	Cheyenne Wells	80810	(719) 767-5685
Clear Creek	405 Argentine St.	Georgetown	80444	(303) 679-2339
Conejos	6683 County Road 13	Antonito	81120	(719) 376-5422
Costilla	400 Gasper St., Suite 101	San Luis	81152	(719) 937-7671
Crowley	631 Main St., Suite 102	Ordway	81063	(719) 267-5225
Custer	205 S. 6th St.	Westcliffe	81252	(719) 783-2441
Delta	501 Palmer St., Suite 211	Delta	81416	(970) 874-2150
Denver	200 W. 14th Ave., Suite 100	Denver	80204	(720) 913-8683
Dolores	409 N. Main St.	Dove Creek	81324	(970) 677-2381
Douglas	125 Stephanie Pl.	Castle Rock	80109	(303) 660-7444
Eagle	410 Miller Ranch Rd	Edwards	81632	(970) 328-8715
El Paso	1675 W. Garden of the Gods Rd., Suite 2202	Colorado Springs	80907	(719) 575-8683
Elbert	440 Comanche St.	Kiowa	80117	(303) 621-3127
Fremont	615 Macon Ave., Room 102	Cañon City	81212	(719) 276-7340
Garfield	109 8th St., Suite 200	Glenwood Springs	81601	(970) 384-3700, ext. 2
Gilpin	203 Eureka St.	Central City	80427	(303) 582-5321
Grand	308 Byers Ave.	Hot Sulphur Springs	80451	(970) 725-3065
Gunnison	221 N. Wisconsin St., Suite C	Gunnison	81230	(970) 641-7927
Hinsdale	317 N. Henson St.	Lake City	81235	(970) 944-2225, ext. 2
Huerfano	401 Main St., Suite 204	Walsenburg	81089	(719) 738-3000, ext. 503
Jackson	396 La Fever St.	Walden	80480	(970) 723-4334
Jefferson	3500 Illinois St., Suite 1100	Golden	80401	(303) 271-8111
Kiowa	1305 Goff St.	Eads	81036	(719) 438-5421
Kit Carson	1650 Donelan Ave., Suite 203	Burlington	80807	(719) 346-8638, ext. 301
La Plata	679 Turner Drive, Suite C	Durango	81303	(970) 382-6296
Lake	505 Harrison Ave.	Leadville	80461	(719) 486-1410
Larimer	200 W. Oak St., Suite 5100	Fort Collins	80521	(970) 498-7820
Las Animas	200 E. First St., Room 205	Trinidad	81082	(719) 846-3314, ext. 6
Lincoln	103 3rd Ave.	Hugo	80821	(719) 743-2444
Logan	315 Main St., Suite 3	Sterling	80751	(970) 522-1544
Mesa	200 S. Spruce St.	Grand Junction	81501	(970) 244-1662
Mineral	1201 N. Main St.	Creede	81130	(719) 658-2440
Moffat	1198 W. Victory Way, Suite 105	Craig	81625	(970) 824-9120
Montezuma	140 W. Main St., Suite 1	Cortez	81321	(970) 565-3728
Montrose	317 S. 2nd St.	Montrose	81401	(970) 249-3362, ext. 3
Morgan	231 Ensign St.	Ft. Morgan	80701	(970) 542-3521
Otero	13 W. 3rd St., Room 210	La Junta	81050	(719) 383-3020
Ouray	541 4th St.	Ouray	81427	(970) 325-4961
Park	856 Castello Ave., Suite 2133	Fairplay	80440	(719) 836-4227
Phillips	221 S. Interocean Ave.	Holyoke	80734	(970) 854-3131
Pitkin	530 E. Main St., Suite 104	Aspen	81611	(970) 920-5180, ext. 5
Prowers	301 S. Main St., Suite 210	Lamar	81052	(719) 336-8011
Pueblo	201 W. 8th St., 7th Floor	Pueblo	81003	(719) 583-6620
Rio Blanco	555 Main St.	Meeker	81641	(970) 878-9460
Rio Grande	965 6th St.	Del Norte	81132	(719) 657-3334
Routt	522 Lincoln Ave., Suite 21	Steamboat Springs	80487	(970) 870-5556
Saguache	501 4th St.	Saguache	81149	(719) 655-2512
San Juan	1557 Greene St.	Silverton	81433	(970) 387-5671
San Miguel	305 W. Colorado Ave.	Telluride	81435	(970) 728-3954
Sedgwick	315 Cedar St., Suite 220	Julesburg	80737	(970) 474-3346
Summit	208 E. Lincoln Ave.	Breckenridge	80424	(970) 453-3479
Teller	101 W. Bennett Ave.	Cripple Creek	80813	(719) 689-2951, ext. 2
Washington	150 Ash Ave.	Akron	80720	(970) 345-6565
Weld	1250 H St.	Greeley	80631	(970) 304-6525
Yuma	310 Ash St., Suite F	Wray	80758	(970) 332-5809