Proposition MM: Increase State Taxes for School Meals and Food Assistance Programs

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

Proposition MM, if approved, would:

- increase state income taxes paid by households earning $300,000 or more annually; and
- use the new tax revenue to provide funding for the Healthy School Meals for All Program, which offers free breakfast and lunch to all students at participating public schools, and the Supplemental Nutrition Assistance Program (SNAP), which provides food assistance to low-income households.

What Your Vote Means

YES

A “yes” vote on Proposition MM increases state income taxes for households earning $300,000 or more annually. The increased tax revenue will be used to offer free school meals to all public school students, implement previously approved local food purchasing and employee wage components of the Healthy School Meals for All program, and help fund SNAP.

NO

A “no” vote on Proposition MM keeps state income taxes for households earning $300,000 or more annually unchanged.

Summary and Analysis of Proposition MM

What does Proposition MM do?

Proposition MM raises up to an additional $95 million in tax year 2026 and similar amounts in future years by increasing income taxes on households earning $300,000 or more annually. The additional tax revenue raised under the measure will fully fund the Healthy School Meals for All Program and support the Supplemental Nutritional Assistance Program (SNAP). Specifically, it will fund:

- reimbursements to participating school meal providers to continue offering free school breakfasts and lunches (“school meals”) to all students at participating public schools;

- increases in wages and stipends for school meal employees, and grants for local food purchasing and related technical assistance; and
- a portion of state SNAP implementation and outreach costs.

The measure requires that school meal reimbursements, school meal employee wage increases, and local food purchasing and technical assistance grants be fully funded before the additional tax revenue can be used for SNAP.

What is the Healthy School Meals for All Program?

In November 2022, voters passed Proposition FF, which created the Healthy School Meals for All Program in the Colorado Department of Education. The program reimburses participating school meal providers that offer free school meals to all students at participating public schools, regardless of family income. To qualify for the program, schools must also participate in the National School Lunch Program and receive federal meal funding.

The Healthy School Meals for All Program also included three additional funding components for school meal providers; however, these have not been implemented due to program costs exceeding available funds. These program components include funding to:

- purchase products grown, raised, and processed in Colorado to include in school meals and establish student-parent school meal advisory committees;
- increase wages or provide stipends for employees who prepare and serve school meals; and
- offer training, equipment, and technical assistance to help prepare healthy school meals using basic, nutritious ingredients, and to support collaboration between schools, communities, and local food growers.

How is the Healthy School Meals for All Program funded?

The program is funded through state income taxes paid by households with adjusted gross incomes of $300,000 or more by limiting the amount of money they can deduct from their Colorado taxable income. Deductions are limited to $12,000 for single filers and $16,000 for joint filers through 2025, and will increase in 2026 under current law. Any federal deductions taken above those amounts are added back to a household’s Colorado taxable income. This affects an estimated 200,000 households, or about 6 percent of households filing tax returns in Colorado.

To date, the tax revenue collected has been less than the total cost of the program, because both student participation and inflation were higher than expected. As a result, program funding has only gone towards reimbursement for free school meals and administrative costs.

Under state law, the program is required to have at least $150 million in funding from new and existing sources to continue offering meals to all public school students. Based on current revenue estimates, if either Proposition LL or Proposition MM passes, the program will meet this revenue target. If both measures fail, then beginning January 2026, only certain students will be offered free school meals. In eligible low-income public schools, free school meals will be offered to all students. In all other public schools, free school meals will be offered to eligible low-income students. Eligibility is determined by federal income requirements.

What is the Supplemental Nutrition Assistance Program and how is it funded?

SNAP provides monthly payments to low-income individuals and families to purchase food, based on their income, resources, and household size. SNAP also includes outreach and nutrition education programs. Some participants must meet certain work requirements to maintain eligibility. The program is primarily federally funded, and administered by state and county human services departments. Recently enacted federal policy (H.R.1 - One Big Beautiful Bill Act) will increase SNAP costs paid by the state. A portion of the money raised by Proposition MM will be used by the state to cover new implementation and outreach costs.

How does Proposition MM raise income taxes?

Currently, federal deductions to Colorado taxable income are limited to $12,000 for single filers and $16,000 for joint filers for households earning $300,000 or more annually. These limits are scheduled to increase in 2026 under current law if Proposition LL is not approved by voters. Any federal deductions a household takes above these amounts must be added back to their Colorado taxable income. Proposition MM lowers the deduction limits to $1,000 for single filers and $2,000 for joint filers, increasing the amount of taxes they will owe.

For example, if a married couple filing jointly earns $300,000 or more annually and claims the standard deduction of $31,500 on their federal income taxes, the 2025 deduction limit of $16,000 requires that they add back $15,500 to their state taxable income, which increases their state income taxes owed by $682. Under Proposition MM, the new $2,000 deduction limit would require this household to add back an additional $14,000, and they would pay an additional $616 in state income taxes, resulting in a total of $1,298 in tax revenue.

Table 1 below illustrates the change in deduction limit and taxes owed under the measure. It uses estimated averages, which differ from the example above.

Table 1
Deduction Limits under Proposition MM

Household Income	Deduction Limit in 2025	Deduction Limit Under Prop. MM	Average Change in Income Tax Owed
$299,999 or less	none	none	$0
$300,000 or more Single Filer	$12,000	$1,000	$327
$300,000 or more Joint Filer	$16,000	$2,000	$574

Source: Legislative Council Staff.

How does Proposition MM interact with Proposition LL?

Table 2 and Table 3 show the impacts of Proposition MM depending on the outcome of Proposition LL.

Table 2
Impact of Proposition MM Passing

Provision	Both Prop. LL and Prop. MM Pass	Prop. LL Fails and Prop. MM Passes
Deduction limits for households earning $300,000 or more annually	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the programs.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the programs.
Use of funds	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance programs and employee wage increases for school meal providers will be fully funded. Funding will be available to support SNAP costs.	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance programs and employee wage increases for school meal providers will be fully funded. Funding will be available to support SNAP costs.

Table 3
Impact of Proposition MM Failing

Provision	Prop. LL Passes and Prop. MM Fails	Both Prop. LL and Prop. MM Fail
Deduction limits for households earning $300,000 or more annually	No change from 2025: single filer deduction limit at $12,000, and joint filer deduction limit at $16,000.	The Department of Revenue will raise deduction limits so that taxes paid decrease to align with the estimate initially approved by voters in 2022.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Revenue collections will increase by about $13.8 million per year.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. No new revenue will be collected.
Use of funds	Free school meals will continue to be offered to all students at participating public schools through the 2025-26 school year, and in future years as funding allows. The state must spend at least $1 million for local food purchasing and technical assistance for school meal providers. No new SNAP funding will be available from Proposition MM.	Free school meals will be limited to all students in eligible low-income schools, and eligible low-income students at all other schools. Grant programs for school meal providers will not be funded unless other state funding is available. No new SNAP funding will be available from Proposition MM.

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Arguments For Proposition MM

1) Proposition MM ensures that free school meals are available to all Colorado students. The Healthy School Meals for All Program has been more highly utilized than anticipated, demonstrating the strong need for a universal free school meal program. Access to free school meals improves academic and health outcomes and helps families at a time when food costs are rising and federal assistance is declining. When fully implemented, the program also provides students with locally sourced, healthy food and boosts compensation for school meal workers in Colorado communities.

2) Many Colorado families and individuals rely on SNAP for some or all of their food needs. SNAP improves health, economic, and educational outcomes for low-income families. The funding provided by the measure will lessen the impact of recent federal cuts to the program and allow the state to continue important food assistance and nutrition education programs.

Arguments Against Proposition MM

1) Proposition MM gives more taxpayer money to excessive government programs. The school meals program provides food to kids who do not need it or eat it, wasting both money and food. Federal changes are meant to make SNAP more cost-effective, and state taxpayers should not be on the hook for funding the program's inefficiencies. The state should live within its means and provide assistance to only those who need it most, rather than asking for millions more from taxpayers.

2) Proposition MM is a tax increase. For many households, this would more than double the amount they have to pay, a significant additional expense. The state should not be raising taxes on any households during a time of economic uncertainty.

Fiscal Impact of Proposition MM

Taxpayer Impacts

Proposition MM will increase the amount of income tax owed by taxpayers who earn $300,000 or more annually. State law requires Legislative Council Staff to estimate the potential tax burden on affected taxpayers within specified income categories. Table 4 shows the expected change in tax burden. The actual impact on any given taxpayer with income of $300,000 or more will depend on the deductions taken on their federal income tax return. For taxpayers with incomes of $400,000 or more, the new limits on deductions will be applied in addition to the existing limits on deductions in state law.

Table 4
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	591,046	No change	No change
$15,000 to $29,999	511,603	No change	No change
$30,000 to $39,999	330,135	No change	No change
$40,000 to $49,999	280,624	No change	No change
$50,000 to $69,999	416,362	No change	No change
$70,000 to $99,999	397,703	No change	No change
$100,000 to $149,999	360,508	No change	No change
$150,000 to $199,999	165,640	No change	No change
$200,000 to $249,000	82,125	No change	No change
$250,000 to $499,999			
$250,000 to $299,999	45,290	No change	No change
$300,000 to $499,999	117,071	+$29.3 million	+$250
$500,000 to $999,999	50,840	+$23.3 million	+$458
$1,000,000 or more	24,648	+$50.4 million	+$2,045
Subtotal Income under $300,000	3,181,034	$0	$0
Subtotal Income over $300,000	192,559	+$103.0 million	+$535
Total	**3,373,594**	**+$103.0 million**	

The estimated number of taxpayers column counts joint filers as one taxpayer. Estimates are based on Colorado Department of Revenue data for full-year residents for tax year 2020, adjusted for 2023 tax year data for Proposition FF and Legislative Council Staff estimates.

State Revenue

By reducing state income tax deductions for households earning $300,000 or more annually, Proposition MM is expected to increase state revenue by an estimated $50.7 million in state budget year 2025-26 (half-year impact), and by $103.0 million in state budget year 2026-27. The measure only allows the state to keep $95.0 million; any revenue collected above that amount will be refunded to taxpayers unless voters approve a future measure to allow the state to keep the additional revenue. Up to $95.0 million in new revenue will qualify as a voter approved revenue change and will not count toward the state's constitutional revenue limit. The state budget year begins each July 1 and ends on June 30.

With the passage of Proposition MM, total revenue to the Healthy School Meals for All program is estimated to be $238.5 million in tax year 2026, which exceeds the current law revenue target that is required to allow free school meals to continue to be offered to all students in all public schools.

State Spending

Proposition MM will increase state spending by $32.0 million in state budget year 2025-26 and $126.2 million in state budget year 2026-27. The spending will be used for the Healthy School Meals for All Program and SNAP, and in state budget year 2026-27 only, for Department of Revenue administration costs. This increase includes the following:

- additional reimbursements to provide free school meals to all students, rather than limiting them to only certain schools and students ($32.0 million in state budget year 2025-26, and $66.0 million in state budget year 2026-27 and ongoing);
- grants for local food purchasing and technical assistance and wage increases and stipends for school meal employees ($33.0 million in state budget year 2026-27 and ongoing);
- spending for SNAP ($27.2 million in state budget year 2026-27 and varying amounts in future years based on available funding); and
- costs for the Department of Revenue to administer the tax changes ($20,000 in state budget year 2026-27).

School District Revenue and Spending

Proposition MM provides $32.0 million in additional funding to participating school districts in state budget year 2025-26, and $99.0 million in state budget year 2026-27 for school meals, local food purchasing and technical assistance, and school meal employee wage increases. The state will continue to fully reimburse all participating school districts for breakfast and lunches served to all students, rather than restricting meal reimbursements to eligible low-income students and schools. This funding will be distributed through the Healthy School Meals for All Program.

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A "yes" vote on Proposition MM increases state income taxes for households earning $300,000 or more annually. The increased tax revenue will be used to offer free school meals to all public school students, implement previously approved local food purchasing and employee wage components of the Healthy School Meals for All program, and help fund SNAP.

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A "no" vote on Proposition MM keeps state income taxes for households earning $300,000 or more annually unchanged.

Summary and Analysis of Proposition MM

What does Proposition MM do?

Proposition MM raises up to an additional $95 million in tax year 2026 and similar amounts in future years by increasing income taxes on households earning $300,000 or more annually. The additional tax revenue raised under the measure will fund the Healthy School Meals for All Program and the Supplemental Nutritional Assistance Program (SNAP). Specifically, it will fund:

- reimbursements to participating school meal providers to continue offering free school breakfasts and lunches ("school meals") to all students at participating public schools;

- increases in wages and stipends for school meal workers, and grants for local food purchasing and related technical assistance; and
- a portion of state SNAP costs, which may include administration, outreach and education, and food assistance.

The measure requires that school meal reimbursements, school meal worker wages, and local food purchasing grants be fully funded before the additional tax revenue can be used for SNAP.

What is the Healthy School Meals for All Program?

In November 2022, voters passed Proposition FF, which created the Healthy School Meals for All Program in the Colorado Department of Education. The program reimburses participating school meal providers that offer free school meals to all students at participating public schools, regardless of family income. To qualify for the program, schools must also participate in the National School Lunch Program and receive federal meal funding.

The Healthy School Meals for All Program also included three additional funding components for school meal providers; however, these have not been implemented due to program costs exceeding available funds. These program components include funding to:

- purchase products grown, raised, and processed in Colorado to include in school meals and establishing student-parent school meal advisory committees;
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- offer training, equipment, and technical assistance to help prepare healthy school meals using basic, nutritious ingredients, and to support collaboration between schools, communities, and local food growers.

How is the Healthy School Meals for All Program funded?

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How does Proposition MM raise income taxes?

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For example, if a married couple filing jointly earns $300,000 or more annually and claims the standard deduction of $31,500 on their federal income taxes, the 2025 deduction limit of $16,000 requires that they add back $15,500 to their state taxable income, which increases their state income taxes owed by $682. Under Proposition MM, the new $2,000 deduction limit would require this household to add back an additional $14,000, and they would pay an additional $616 in state income taxes, resulting in a total of $1,298 in tax revenue.

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Use of funds	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance programs and employee wage increases for school meal providers will be funded. Funding will be available to cover SNAP costs.	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance and employee wage increases for school meal providers will be funded. Funding will be available to cover SNAP costs.

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Deduction limits for households earning $300,000 or more annually	No change from 2025: single filer deduction limit at $12,000, and joint filer deduction limit at $16,000.	The Department of Revenue will raise deduction limits so that taxes paid decrease to align with the estimate initially approved by voters in 2022.
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Arguments For Proposition MM

1) Proposition MM ensures that free school meals are available to all Colorado students. The Healthy School Meals for All Program has been more highly utilized than anticipated, demonstrating the strong need for a universal free school meal program. Access to free school meals improves academic and health outcomes and helps families at a time when food costs are rising and federal assistance is declining. When fully implemented, the program also provides students with locally sourced, healthy food and boosts compensation for school meal workers in Colorado communities.

2) Many Colorado families and individuals rely on SNAP for some or all of their food needs. SNAP improves health, economic, and educational outcomes for low-income families. The

funding provided by the measure will lessen the impact of recent federal cuts to the program and allow the state to continue important food assistance and nutrition education programs.

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1) Proposition MM gives more taxpayer money to excessive government programs. The school meals program provides food to kids who do not need it or eat it, wasting both money and food. Federal changes are meant to make SNAP more cost-effective, and state taxpayers should not be on the hook for funding the program's inefficiencies. The state should live within its means and target food assistance to those who need it most, rather than asking for millions more from taxpayers.

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Last Draft Comments from Interested Parties

Proposition MM

Increase State Taxes for School Meals and Food Assistance Programs

Emily Hanson, representing the Colorado Department of Human Services:

Hi all,

Thanks for sharing. We do not have any additional feedback but do want to make note of a line in the Arguments for/against section. In arguments against it states:

*1) Proposition MM gives more taxpayer money to excessive government programs. The school meals program provides food to kids who do not need it or eat it, wasting both money and food. Federal changes are meant to make SNAP more cost-effective, and state taxpayers should not be on the hook for funding the program's inefficiencies. The state should live within its means and **target food assistance** to those who need it most, rather than asking for millions more from taxpayers.*

We felt it was worth noting that specific to SNAP - since it's a federal entitlement program federal law prohibits the state from targeting SNAP assistance, we cannot change eligibility without violating federal law. Our only suggestion would be changing the word "target" so it doesn't imply the state can change SNAP eligibility.

Thanks, let us know if you need anything else.

Emily

Natalie Menten, representing Colorado Engaged:

Hello,
I'm submitting comments on the Proposition MM draft ballot analysis.

Section: What Your Vote Means
(Page 1, lines 20-22)

Suggested Addition:

Add that the state of Colorado would have to assume a portion of the costs to administer SNAP due to a high payment error rate.

Section: *What does Proposition MM do?*
(Page 2, line 4)

Suggested Insertion:
Colorado's relatively high SNAP payment error rate is a driving factor in why the state must now assume additional SNAP costs.

Natalie Menten, representing Colorado Engaged (cont.):

Section: How is the Healthy School Meals for All Program funded?
(Page 2, line 23-29)

Suggested Insertion: Add examples of federal deductions. It is likely that a high percentage of tax filers do not itemize and common examples would be helpful for them to assess the issue.

Section: What is the Supplemental Nutrition Assistance Program and how is it funded?

(Page 3, lines 6-7)
Participants must meet certain work requirements to maintain eligibility.
Edit to "Some" participants must meet certain work requirements....
Expand to explain the work requirements, including able-bodied adults without dependents.

(Page 3, lines 8-9)
Recently enacted federal policy (H.R.1 - One Big Beautiful Bill Act) will increase SNAP ADMINISTRATIVE costs paid by the state BECAUSE OF A HIGH PAYMENT ERROR RATE.

Section: *Arguments Against Proposition MM*
(page 6, line 7-8)

Suggestion:
Federal changes are meant to make SNAP more cost-effective FOR TAXPAYERS, REDUCE THE PAYMENT ERROR RATE, and state taxpayers should not be on the hook for funding the program's inefficiencies.

Thanks,
Natalie Menten

Martha Tierney, representing Hunger Free Colorado:

Hello,

Please see attached redlines indicating comments and suggested changes from Hunger Free Colorado on the new Bluebook draft for MM.

Please let me know if you have any questions.

Best,

Martha

Ms. Tierney also submitted Attachment A.

Jessica Wright, representing Nourish Colorado:

Hi LCS Team,

Please see the comments below and thank you for your time. Please let us know if you have any questions about the feedback listed below.

The Title of MM has been changed; we feel that this is inaccurate and misleading to the voters as the money from MM first goes to HSMA. It is only after all of those programs have been funded, and the reserve is met that SNAP programs would be funded. We think this should go back to the initial title or what is included in the bill- TO SUPPORT ACCESS TO HEALTHY FOOD FOR COLORADO KIDS AND FAMILIES, INCLUDING THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM.

Page 1, lines 5-6
The way this is written makes it appear that MM will fully fund SNAP, which is not accurate. It is more accurate to include that the new revenue will fund portions of that program.

Page 2, line 4
"Food assistance" should be removed as the funding is for admin, outreach and education.

Page 2, line 5 pleas add-
The measure requires that school meal reimbursements, school meal worker wages, local food purchasing, **AND TECHNICAL ASSISTANCE** grants be fully funded before the additional tax revenue can be used for SNAP.

Page 3, Line 5-6:
Should read "SNAP also includes outreach and **nutrition** education programs" (move the word "nutrition")

Page 3, line 10
Strike "food assistance costs" and replace with "outreach and community based education to ensure families can access SNAP"

With gratitude,
Jess

4th Draft

Proposition MM: Access to Healthy Food for Colorado Kids and Families

Deleted: Increase State Taxes for School Meals and Food Assistance Programs

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

Proposition MM, if approved, would:

- increase state income taxes paid by households earning $300,000 or more annually; and
- use the new tax revenue to provide funding for the Healthy School Meals for All Program, which offers free breakfast and lunch to all students at participating public schools, and the Supplemental Nutrition Assistance Program (SNAP), which provides food assistance to low-income households.

What Your Vote Means

YES

A "yes" vote on Proposition MM increases state income taxes for households earning $300,000 or more annually. The increased tax revenue will be used to offer free school meals to all public school students, implement previously approved local food purchasing and employee wage components of the Healthy School Meals for All program, and help fund SNAP.

NO

A "no" vote on Proposition MM keeps state income taxes for households earning $300,000 or more annually unchanged.

Summary and Analysis of Proposition MM

What does Proposition MM do?

Proposition MM raises up to an additional $95 million in tax year 2026 and similar amounts in future years by increasing income taxes on households earning $300,000 or more annually. The additional tax revenue raised under the measure will fully fund the Healthy School Meals for All Program and support the Supplemental Nutritional Assistance Program (SNAP). Specifically, it will fund:

Commented [2]: Adding "fully" and "support" clarifies that funds go first to HSMA and then flow to support SNAP needs

- reimbursements to participating school meal providers to continue offering free school breakfasts and lunches ("school meals") to all students at participating public schools;

- increases in wages and stipends for school meal workers, and grants for local food purchasing and related technical assistance; and
- a portion of state costs to continue SNAP, which may include administration, outreach and education, and food assistance.

The measure requires that school meal reimbursements, school meal worker wage increases, and local food purchasing grants be fully funded before the additional tax revenue can be used for SNAP.

Commented [3]: Since these funds would cover increased costs due to federal cuts.

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What is the Healthy School Meals for All Program?

In November 2022, voters passed Proposition FF, which created the Healthy School Meals for All Program in the Colorado Department of Education. The program reimburses participating school meal providers that offer free school meals to all students at participating public schools, regardless of family income. To qualify for the program, schools must also participate in the National School Lunch Program and receive federal meal funding.

The Healthy School Meals for All Program also included three additional funding components for school meal providers; however, these have not been implemented due to program costs exceeding available funds. These program components include funding to:

- purchase products grown, raised, and processed in Colorado to include in school meals and establishing student-parent school meal advisory committees;
- increase wages or provide stipends for employees who prepare and serve school meals; and
- offer training, equipment, and technical assistance to help prepare healthy school meals using basic, nutritious ingredients, and to support collaboration between schools, communities, and local food growers.

How is the Healthy School Meals for All Program funded?

The program is funded through state income taxes paid by households with adjusted gross incomes of $300,000 or more by limiting the amount of money they can deduct from their Colorado taxable income. Deductions are limited to $12,000 for single filers and $16,000 for joint filers through 2025, and will increase in 2026 under current law. Any federal deductions taken above those amounts are added back to a household's Colorado taxable income. This affects an estimated 200,000 households, or about 6 percent of households filing tax returns in Colorado.

To date, the tax revenue collected has been less than the total cost of the program, because both student participation and inflation were higher than expected. As a result, program funding has only gone towards reimbursement for free school meals and administrative costs.

Under state law, the program is required to have at least $150 million in funding from new and existing sources to continue offering meals to all public school students through the 2025-2026 school year. Based on current revenue estimates, if either Proposition LL or Proposition MM passes, the program will meet this revenue target. If both measures fail, then beginning January 2026, only certain students will be offered free school meals. In eligible low-income public schools, free school meals will be offered to all students. In all other public schools, free school meals will be offered to eligible low-income students. Eligibility is determined by federal income requirements.

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Commented [4]: SB25-214 only funds free school meals through the end of this school year. Absent passage of MM, free meals for all are likely not to have the funds needed to be fully reimbursed beyond SY25-26.

What is the Supplemental Nutrition Assistance Program and how is it funded?

SNAP provides monthly payments to low-income individuals and families to purchase food, based on their income, resources, and household size. SNAP also includes nutrition outreach and education programs. Participants must meet certain work requirements to maintain eligibility. The program is primarily federally funded, and administered by state and county human services departments. Recently enacted federal policy (H.R.1 - One Big Beautiful Bill Act) will increase SNAP costs paid by the state. A portion of the money raised by Proposition MM will be used by the state to cover new administrative and food assistance costs.

How does Proposition MM raise income taxes?

Currently, federal deductions to Colorado taxable income are limited to $12,000 for single filers and $16,000 for joint filers for households earning $300,000 or more annually. These limits are scheduled to increase in 2026 under current law if Proposition LL is not approved by voters. Any federal deductions a household takes above these amounts must be added back to their Colorado taxable income. Proposition MM lowers the deduction limits to $1,000 for single filers and $2,000 for joint filers, increasing the amount of taxes they will owe.

For example, if a married couple filing jointly earns $300,000 or more annually and claims the standard deduction of $31,500 on their federal income taxes, the 2025 deduction limit of $16,000 requires that they add back $15,500 to their state taxable income, which increases their state income taxes owed by $682. Under Proposition MM, the new $2,000 deduction limit would require this household to add back an additional $14,000, and they would pay an additional $616 in state income taxes, resulting in a total of $1,298 in tax revenue.

Table 1 below illustrates the change in deduction limit and taxes owed under the measure. It uses estimated averages, which differ from the example above.

Table 1
Deduction Limits under Proposition MM

Household Income	Deduction Limit in 2025	Deduction Limit Under Prop. MM	Average Change in Income Tax Owed
$299,999 or less	none	none	$0
$300,000 or more Single Filer	$12,000	$1,000	$327
$300,000 or more Joint Filer	$16,000	$2,000	$574

Source: Legislative Council Staff.

4th Draft

How does Proposition MM interact with Proposition LL?

Table 2 and Table 3 show the impacts of Proposition MM depending on the outcome of Proposition LL.

Table 2
Impact of Proposition MM Passing

Provision	Both Prop. LL and Prop. MM Pass	Prop. LL Fails and Prop. MM Passes
Deduction limits for households earning $300,000 or more annually	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the programs.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the programs.
Use of funds	Free school meals will continue to be offered to all students at participating public schools through the 2025-2026 school year and in future years. Local food purchasing and assistance programs and employee wage increases for school meal providers will be fully funded. Funding will be available to support SNAP.	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance programs and employee wage increases for school meal providers will be funded. Funding will be available to support SNAP costs.

Commented [5]: Per your analysis below, free school meals for all are fully funded in 26-27 and it funds a reserve to ensure the program has the resources needed to cover free school meals for all in future years.

Commented [6]: This distinguishes between the pilot version that gets funded at only $1M if only LL passes.

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4th Draft

Table 3
Impact of Proposition MM Failing

Provision	Prop. LL Passes and Prop. MM Fails	Both Prop. LL and Prop. MM Fail
Deduction limits for households earning $300,000 or more annually	No change from 2025: single filer deduction limit at $12,000, and joint filer deduction limit at $16,000.	The Department of Revenue will raise deduction limits so that taxes paid decrease to align with the estimate initially approved by voters in 2022.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Revenue collections will increase by about $13.8 million per year.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. No new revenue will be collected.
Use of funds	Free school meals will continue to be offered to all students at participating public schools through the 2025-2026 school year. The state must spend at least $1 million to partially fund local food purchasing and technical assistance for school meal providers. No new SNAP funding will be available from Proposition MM.	Free school meals will be limited to all students in eligible low-income schools, and eligible low-income students at all other schools. Grant programs for school meal providers will not be funded unless other state funding is available. No new SNAP funding will be available from Proposition MM.

Commented [7]: Current law only has this scenario covering free meals for all through the 25-26 school year, it is misleading to leave that details out, since it implies that free school meals will be covered indefinitely.

Commented [8]: This distinguishes from the fully funded version if MM passes, since $1M would not be enough to offer these programs to all school districts.

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For information on those issue committees that support or oppose the measures on the ballot at the November 4, 2025, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:
https://coloradosos.gov/pubs/elections/Initiatives/InitiativesHome.html

Arguments For Proposition MM

1) Proposition MM ensures that free school meals are available to all Colorado students. The Healthy School Meals for All Program has been more highly utilized than anticipated, demonstrating the strong need for a universal free school meal program. Access to free school meals improves academic and health outcomes and helps families at a time when food costs are rising and federal assistance is declining. When fully implemented, the program also provides students with locally sourced, healthy food and boosts compensation for school meal workers in Colorado communities.

2) Many Colorado families and individuals rely on SNAP for some or all of their food needs. SNAP improves health, economic, and educational outcomes for low-income families. The

funding provided by the measure will lessen the impact of recent federal cuts to the program and allow the state to continue important food assistance and nutrition education programs.

Arguments Against Proposition MM

1) Proposition MM gives more taxpayer money to excessive government programs. The school meals program provides food to kids who do not need it or eat it, wasting both money and food. Federal changes are meant to make SNAP more cost-effective, and state taxpayers should not be on the hook for funding the program's inefficiencies. The state should live within its means and target food assistance to those who need it most, rather than asking for millions more from taxpayers.

2) Proposition MM is a tax increase. For many households, this would more than double the amount they have to pay, a significant additional expense. The state should not be raising taxes on any households during a time of economic uncertainty.

Fiscal Impact of Proposition MM

Taxpayer Impacts

Proposition MM will increase the amount of income tax owed by taxpayers who earn $300,000 or more annually. State law requires Legislative Council Staff to estimate the potential tax burden on affected taxpayers within specified income categories. Table 4 shows the expected change in tax burden. The actual impact on any given taxpayer with income of $300,000 or more will depend on the deductions taken on their federal income tax return. For taxpayers with incomes of $400,000 or more, the new limits on deductions will be applied in addition to the existing limits on deductions in state law.

Table 4
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	591,046	No change	No change
$15,000 to $29,999	511,603	No change	No change
$30,000 to $39,999	330,135	No change	No change
$40,000 to $49,999	280,624	No change	No change
$50,000 to $69,999	416,362	No change	No change
$70,000 to $99,999	397,703	No change	No change
$100,000 to $149,999	360,508	No change	No change
$150,000 to $199,999	165,640	No change	No change
$200,000 to $249,000	82,125	No change	No change

$250,000 to $499,999			
$250,000 to $299,999	45,290	No change	No change
$300,000 - $499,999	117,071	+$29.3 million	+$250
$500,000 to $999,999	50,840	+$23.3 million	+$458
$1,000,000 or more	24,648	+$50.4 million	+$2,045
Subtotal Income under $300,000	3,181,034	$0	$0
Subtotal Income over $300,000	192,559	+$103.0 million	+$535
Total	**3,373,594**	**+$103.0 million**	

The estimated number of taxpayers column counts joint filers as one taxpayer. Estimates are based on Colorado Department of Revenue data for full-year residents for tax year 2020, adjusted for 2023 tax year data for Proposition FF and Legislative Council Staff estimates.

State Revenue

By reducing state income tax deductions for households earning $300,000 or more annually, Proposition MM is expected to increase state revenue by an estimated $50.7 million in state budget year 2025-26 (half-year impact), and by $103.1 million in state budget year 2026-27. The measure only allows the state to keep $95 million; any revenue collected above that amount will be refunded to taxpayers unless voters approve a future measure to allow the state to keep the additional revenue. Up to $95 million in new revenue will qualify as a voter-approved revenue change and will not count toward the state's constitutional revenue limit. The state budget year begins each July 1 and ends on June 30.

With the passage of Proposition MM, total revenue to the Healthy School Meals for All program is estimated to be $238.5 million in tax year 2026, which exceeds the current law revenue target that is required to allow free school meals to continue to be offered to all students in all public schools.

State Spending

Proposition MM will increase state spending by $32 million in state budget year 2025-26 and $126.2 million in state budget year 2026-27. The spending will be used for the Healthy School Meals for All Program and SNAP, and in state budget year 2026-27 only, for Department of Revenue administration costs. This increase includes the following:

- additional reimbursements to provide free school meals to all students, rather than limiting them to only certain schools and students ($32.0 million in state budget year 2025-26, and $66.0 million in state budget year 2026-27 and ongoing);
- grants for local food purchasing and technical assistance and wage increases and stipends for food service workers ($33 million in state budget year 2026-27 and ongoing);
- spending for SNAP ($27.2 million in state budget year 2026-27 and varying amounts in future years based on available funding); and
- costs for the Department of Revenue to administer the tax changes ($20,000 in state budget year 2026-27).

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School District Revenue and Spending

Proposition MM provides $32.0 million in additional funding to participating school districts in state budget year 2025-26, and $99.0 million in state budget year 2026-27 for school meals, local food purchasing and technical assistance, and employee wage increases. The state will continue to fully reimburse all participating school districts for breakfast and lunches served to all students, rather than restricting meal reimbursements to eligible low-income students and schools. This funding will be distributed through the Healthy School Meals for All Program.

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Proposition MM: Increase State Taxes for the Healthy School Meals for All Program

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

Proposition MM, if approved, would:

- increase state income taxes paid by households earning $300,000 or more annually; and
- use the new tax revenue to increase funding for the Healthy School Meals for All Program in order to continue offering free breakfast and lunch to all students at participating K-12 public schools, rather than limiting eligibility to only certain low-income students and schools.

What Your Vote Means

YES

A “yes” vote on Proposition MM increases state income taxes for households earning $300,000 or more annually. The increased tax revenue will be used to offer free meals to all public school students and to fund grant programs previously approved by voters that have not yet been implemented.

NO

A “no” vote on Proposition MM keeps state income taxes for households earning $300,000 or more annually unchanged.

Summary and Analysis of Proposition MM

What is the Healthy School Meals for All Program?

In November 2022, voters passed Proposition FF, which created the Healthy School Meals for All Program in the Colorado Department of Education. The program provides state reimbursement to participating school meal providers for offering free school breakfasts and lunches (“school meals”) to all students at participating K-12 public schools, regardless of family income. To qualify for the program, schools must also participate in the federal National School Lunch Program and receive federal meal funding.

The Healthy School Meals for All Program also included three additional funding components for school meal providers; however, these have not been implemented due to program costs exceeding available funds.

These program components include:

- purchasing products grown, raised, and processed in Colorado to include in school meals and establishing student-parent school meal advisory committees;
- increasing wages or providing stipends for employees who prepare and serve school meals; and
- offering training, equipment, and technical assistance to help prepare healthy school meals using basic, nutritious ingredients, and to support collaboration between schools, communities, and local food growers.

How is the Healthy School Meals for All Program funded?

The program is funded through state income taxes paid by households with adjusted gross incomes of $300,000 or more by limiting the amount of money they can deduct from their Colorado taxable income. Deductions are limited to $12,000 for single filers and $16,000 for joint filers through 2025, and will increase in 2026 under current law. Any federal deductions taken above those amounts are added back to a household's Colorado taxable income. This affects an estimated 200,000 households, or about 6 percent of households filing tax returns in Colorado.

To date, the tax revenue collected has not been sufficient to cover the cost of the program as more students participated in the free school meal program than projected. As a result, program funding has only gone towards reimbursement for free school meals and administrative costs.

State law specifies that if the Healthy School Meals for All Program does not collect at least $150 million, free school meals will be limited beginning in 2026 to all students in eligible low-income schools, and to eligible low-income students at all other schools.

There are two measures on the 2025 ballot that impact funding for the Healthy School Meals for All Program. Proposition LL concerns keeping and spending tax revenue that has already been collected under Proposition FF, and Proposition MM concerns increasing taxes to raise additional revenue for the program.

Why is Proposition MM on the ballot?

The state legislature referred Proposition MM to voters through House Bill 25-1274. In the first two years of implementing the Healthy School Meals for All Program, the revenue collected has gone towards school meal reimbursements but has not been enough to fully cover the cost of meals served. Costs exceeded original estimates primarily because more students participated in the free meal program than projected. The state also experienced higher inflation than expected over the past several years.

The legislature has filled in the gap between revenue and program costs with other funding sources and has delayed implementation of some program components, including funding for school meal worker wages and stipends, and grants for purchasing local foods and related technical assistance. The additional tax revenue sought through Proposition MM will be used to fill the program's funding gap and fully implement the program's components.

What does Proposition MM do?

Proposition MM raises up to an additional $95 million for the Healthy School Meals for All Program by increasing income taxes on households earning $300,000 or more annually, beginning in tax year 2026. The additional tax revenue raised under Proposition MM will fund reimbursements to participating school meal providers to continue offering free school meals to all students at participating schools. It will also fund increases in wages and stipends for school meal workers, and grants for local food purchasing and related technical assistance. The measure specifies how much money goes to the grant and wage programs, based on the funding available after the program provides meal reimbursements and covers administrative costs.

How does Proposition MM raise income taxes?

Currently, federal deductions to Colorado taxable income are limited to $12,000 for single filers and $16,000 for joint filers for households earning $300,000 or more annually. These limits are scheduled to increase in 2026 under current law. Any federal deductions a household takes above these amounts must be added back to their Colorado taxable income. Proposition MM lowers the deduction limits to $1,000 for single filers and $2,000 for joint filers, increasing the amount of taxes they will owe.

For example, if a married couple filing jointly earns $300,000 or more annually and claims the standard deduction of $31,500 on their federal income taxes, the 2025 deduction limit of $16,000 requires that they add back $15,500 to their state taxable income, which increases their state income taxes owed by $682. Under Proposition MM, the new $2,000 deduction limit would require this household to add back an additional $14,000, and they would pay an additional $616 in state income taxes, resulting in a total of $1,298 in tax revenue going to the Healthy School Meals for All Program. Deduction limits will increase under current law in 2026 if neither this measure nor Proposition LL passes.

Table 1 below illustrates the change in deduction limit and taxes owed under the measure. It uses estimated averages, which differ from the example above.

Table 1
Deduction Limits under Proposition MM

Household Income	Deduction Limit in 2025	Deduction Limit Under Prop. MM	Average Change in Income Tax Owed
$299,999 or less	none	none	$0
$300,000 or more Single Filer	$12,000	$1,000	$327
$300,000 or more Joint Filer	$16,000	$2,000	$574

Source: Legislative Council Staff.

What happens if Proposition MM fails?

Under a bill passed by the state legislature (Senate Bill 25-214), the Healthy School Meals for All Program will be limited to operating within its existing revenue if Proposition MM fails.

If Proposition LL also fails, then beginning in January 2026, free school meals would be offered to all students in eligible low-income schools, and only to eligible low-income students at all other schools. Eligibility is determined by federal income requirements. The bill also specifies that, even if voters pass Proposition MM, school meal reimbursements may decrease if there is not enough funding for the program.

How does Proposition MM interact with Proposition LL?

Table 2 and Table 3 show the impacts of Proposition MM depending on the outcome of Proposition LL.

Table 2
Impact of Proposition MM Passing

Provision	Prop. LL and Prop. MM Both Pass	Prop. LL Fails and Prop. MM Passes
Deduction limits for households earning $300,000 or more annually	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the program.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the program.
Use of funds	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance and employee wage programs for school meal providers will be funded.	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance and employee wage programs for school meal providers will be funded.

Table 3
Impact of Proposition MM Failing

Provision	Prop. LL Passes and Prop. MM Fails	Both Prop. LL and Prop. MM Fail
Deduction limits for households earning $300,000 or more annually	No change from 2025 — single filer deduction limit at $12,000 and joint filer deduction limit at $16,000.	The Department of Revenue will raise deduction limits so that taxes paid decrease to align with the estimate initially approved by voters in 2022.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Revenue collections will increase by about $13.8 million per year.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. No new revenue will be collected.
Use of funds	Free school meals will continue to be offered to all students at participating public schools. The state must spend at least $1 million for local food purchasing and technical assistance for school meal providers.	Free school meals will be available to all students in eligible low-income schools, and only to eligible low-income students at all other schools. Grant programs for school meal providers will not be funded unless other state funding is available.

For information on those issue committees that support or oppose the measures on the ballot at the November 4, 2025, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:

https://coloradosos.gov/pubs/elections/Initiatives/InitiativesHome.html

Arguments For Proposition MM

1) Proposition MM ensures that free school meals are available all Colorado students. It fulfills the will of the voters by maintaining a truly universal free school meal program and providing students with locally sourced, healthy food and boosting compensation for school meal workers in Colorado communities.

2) The Healthy School Meals for All Program has been more highly utilized than anticipated, demonstrating the strong need for a free school meal program, which benefits kids, families, and communities. Access to free school meals improves academic and health outcomes and helps families at a time when food costs are rising and federal assistance is declining.

Arguments Against Proposition MM

1) Proposition MM gives more taxpayer money to a program that provides food to kids who do not need it or eat it, resulting in significant financial and food waste. Voters were told that all components of the program would be funded if they approved the previous tax increase. If the existing program cannot fully fund its promises to voters when they adopted Proposition FF, the state should live within its means and target the free school meals program to students who need it most, not ask for millions more for the same program.

2) Proposition MM is a tax increase. For some households, this would more than double the amount they have to pay towards the program, a significant additional expense. The state should not be raising taxes on any households during a time of economic uncertainty.

Fiscal Impact of Proposition MM

Taxpayer Impacts

Proposition MM will increase the amount of income tax owed by taxpayers who earn $300,000 or more annually. State law requires Legislative Council Staff to estimate the potential tax burden on affected taxpayers within specified income categories. Table 4 shows the expected change in tax burden. The actual impact on any given taxpayer with income of $300,000 or more will depend on the deductions taken on their federal income tax return. For taxpayers with incomes of $400,000 or more, the new limits on deductions will be applied in addition to the existing limits on deductions in state law.

Table 4
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	590,737	No change	No change
$15,000 to $29,999	511,336	No change	No change
$30,000 to $39,999	329,963	No change	No change
$40,000 to $49,999	280,477	No change	No change
$50,000 to $69,999	416,145	No change	No change
$70,000 to $99,999	397,496	No change	No change
$100,000 to $149,999	360,320	No change	No change
$150,000 to $199,999	165,554	No change	No change
$200,000 to $249,000	82,082	No change	No change
$250,000 to $499,999			
$250,000 to $299,999	45,267	No change	No change
$300,000 - $499,999	118,080	+$29.3 million	+$250
$500,000 to $999,999	51,278	+$23.3 million	+$458
$1,000,000 or more	24,861	+$50.4 million	+$2,045
Total	**3,373,594**	**+$103.0 million**	
Income under $300,000	3,179,375	*$0*	*$0*
Income over $300,000	194,218	*+$103.0 million*	*+$535*

The estimated number of taxpayers counts joint filers as one taxpayer. Estimates are based on Colorado Department of Revenue data for full-year residents for tax year 2020, adjusted for 2023 tax year data for Proposition FF and Legislative Council Staff estimates.

State Revenue

By reducing state income tax deductions for households earning $300,000 or more annually, Proposition MM is expected to increase state revenue by an estimated $50.7 million in state budget year 2025-26 (half-year impact), and by $103.1 million in state budget year 2026-27. This revenue will qualify as a voter-approved revenue change and will not count toward the state's constitutional revenue limit.

State Spending

Proposition MM will increase state spending by $50.7 million in state budget year 2025-26 and by $103.1 million in state budget year 2026-27. The spending will be used for the Healthy

School Meals for All Program, except that in state budget year 2026-27, the Department of Revenue will have costs of $20,000 to administer the tax changes.

School District Revenue and Spending

If Proposition MM passes, the state will continue to fully reimburse all eligible school districts for breakfast and lunches served to all students, rather than restricting meal reimbursements to eligible low-income students and schools. School districts will also receive additional funding for employee wages and local food purchasing grants. However, actual reimbursement rates for school meals may be reduced if projected program costs exceed projected revenues.

Third Draft Comments from Interested Parties

Proposition MM

Increase State Taxes for School Meals and Food Assistance Programs

Douglas Bruce, representing himself:

WHERE ARE THE BALLOT TITLES FOR LL AND MM? YOU ADMIT IN YOUR DRAFT THAT LL AND MM INCREASE TAXES; WHERE ARE THEIRBALLOT TITLES? I REALLY DON'T WANT TO SUE THE STATE FOR TABOR VIOLATIONS. TABOR HAS A FOUR-YEAR (PLUS) STATUTE OF LIMITATIONS. WHY ARE WE DEALING WITH A CORRECTION BALLOT OF A PRIOR BALLOT CORRECTION VIOLATION!
YOU ARE HIDING BEHIND A COMMITTEE; YOUR OATHS ARE TO SUPPORT THE CONSTITUTION AS STAFFERS AND AS ATTORNEYS. I RAISED THIS ISSUE IN MY PRIOR EMAILS. THIS IS OTHERWISE A SHAM PROCESS.

Kerri Link, representing the Colorado Department of Education School Nutrition Unit:

Good morning,

We have reviewed the final drafts and have the following points for your review and consideration:

Prop MM:

- Page 2, lines 20-21: recommend an addition "…does not collect at least $150 million (by passing the related Proposition MM), free school meals will be limited…"
- Page 4, line 3 (+Table 3): shouldn't HSMA be limited to eligible sites if MM fails (in any scenario)?
- For consideration, states "K-12" throughout the document, but the program and funding is available for PK-12 students.

Martha Tierney, representing Hunger Free Colorado:

Hello,

Please see attached redlines indicating comments and suggested changes from Hunger Free Colorado on the third round Bluebook draft for LL and MM. Once again, I apologize for the formatting issues. Let me know if you have any trouble interpreting any of the comments.

Also please let me know if you have any questions, and we look forward to seeing the final draft when it is ready.

Best,
Martha

Ms. Tierney also submitted Attachment A.

3rd Draft

Proposition MM: Increase State Taxes for the Healthy School Meals for All Program

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

Proposition MM, if approved, would:

- increase state income taxes paid by households earning $300,000 or more annually; and
- use the new tax revenue to increase funding for the Healthy School Meals for All Program in order to continue offering free breakfast and lunch to all students at participating K-12 public schools, rather than limiting eligibility to only certain low-income students and schools.

What Your Vote Means

YES

A "yes" vote on Proposition MM increases state income taxes for households earning $300,000 or more annually. The increased tax revenue will be used to offer free meals to all public school students and to fund programs previously approved by voters that have not yet been implemented.

NO

A "no" vote on Proposition MM keeps state income taxes for households earning $300,000 or more annually unchanged.

Commented [MJ2]: Is "grant programs" the language we want here? It's not referenced in the language about HSMA below - there it uses "components".

Deleted: grant

Summary and Analysis of Proposition MM

What is the Healthy School Meals for All Program?

In November 2022, voters passed Proposition FF, which created the Healthy School Meals for All Program in the Colorado Department of Education. The program provides state reimbursement to participating school meal providers for offering free school breakfasts and lunches ("school meals") to all students at participating K-12 public schools, regardless of family income. To qualify for the program, schools must also participate in the federal National School Lunch Program and receive federal meal funding.

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The Healthy School Meals for All Program also included three additional funding components for school meal providers; however, these have not been implemented due to program costs exceeding available funds.

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These program components include:

- purchasing products grown, raised, and processed in Colorado to include in school meals and establishing student-parent school meal advisory committees;
- increasing wages or providing stipends for employees who prepare and serve school meals; and
- offering training, equipment, and technical assistance to help prepare healthy school meals using basic, nutritious ingredients, and to support collaboration between schools, communities, and local food growers.

How is the Healthy School Meals for All Program funded?

The program is funded through state income taxes paid by households with adjusted gross incomes of $300,000 or more by limiting the amount of money they can deduct from their Colorado taxable income. Deductions are limited to $12,000 for single filers and $16,000 for joint filers through 2025, and will increase in 2026 under current law. Any federal deductions taken above those amounts are added back to a household's Colorado taxable income. This affects an estimated 200,000 households, or about 6 percent of households filing tax returns in Colorado.

To date, the tax revenue collected has not been sufficient to cover the cost of the program as more students participated in the free school meal program than projected. As a result, program funding has only gone towards reimbursement for free school meals and administrative costs.

State law specifies that if the Healthy School Meals for All Program does not collect at least $150 million, free school meals will be limited beginning in 2026 to all students in eligible low-income schools, and to eligible low-income students at all other schools.

There are two measures on the 2025 ballot that impact funding for the Healthy School Meals for All Program. Proposition LL concerns keeping and spending tax revenue that has already been collected under Proposition FF, and Proposition MM concerns increasing taxes on households earning $300,000 or more annually to raise additional revenue for the program.

Why is Proposition MM on the ballot?

The state legislature referred Proposition MM to voters through House Bill 25-1274. In the first two years of implementing the Healthy School Meals for All Program, the revenue collected has gone towards school meal reimbursements but has not been enough to fully cover the cost of meals served. Costs exceeded original estimates primarily because more students participated in the free meal program than projected. The state also experienced higher inflation than expected over the past several years.

The legislature has filled in the gap between revenue and program costs with other funding sources and has delayed implementation of some program components, including funding for school meal worker wage increases and stipends, and grants for purchasing local foods and

Commented [MJ3]: Should we ask to reference $300K and above here?

Commented [MJ4]: Would it help to add "food" before inflation?

Commented [MJ5]: Ask to change this to "wage increases".

Commented [AR6]: This can only we used to pay for wage *increases*.

Deleted: s

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related technical assistance. The additional tax revenue sought through Proposition MM will be used to fill the program's funding gap and fully implement the program's components.

What does Proposition MM do?

Proposition MM raises up to an additional $95 million for the Healthy School Meals for All Program by increasing income taxes on households earning $300,000 or more annually, beginning in tax year 2026. The additional tax revenue raised under Proposition MM will fund reimbursements to participating school meal providers to continue offering free school meals to all students at participating schools. It will also fund increases in wages and stipends for school meal workers, and grants for local food purchasing and related technical assistance. The measure specifies how much money goes to the grant and wage programs, based on the funding available after the program provides meal reimbursements and covers administrative costs.

How does Proposition MM raise income taxes?

Currently, federal deductions to Colorado taxable income are limited to $12,000 for single filers and $16,000 for joint filers for households earning $300,000 or more annually. These limits are scheduled to increase in 2026 under current law. Any federal deductions a household takes above these amounts must be added back to their Colorado taxable income. Proposition MM lowers the deduction limits to $1,000 for single filers and $2,000 for joint filers, increasing the amount of taxes they will owe.

For example, if a married couple filing jointly earns $300,000 or more annually and claims the standard deduction of $31,500 on their federal income taxes, the 2025 deduction limit of $16,000 requires that they add back $15,500 to their state taxable income, which increases their state income taxes owed by $682. Under Proposition MM, the new $2,000 deduction limit would require this household to add back an additional $14,000, and they would pay an additional $616 in state income taxes, resulting in a total of $1,298 in tax revenue going to the Healthy School Meals for All Program. Deduction limits will increase under current law in 2026 if neither this measure nor Proposition LL passes, leading to a reduction in taxes only for households earning more than $300,000 annually.

Table 1 below illustrates the change in deduction limit and taxes owed under the measure. It uses estimated averages, which differ from the example above.

Table 1
Deduction Limits under Proposition MM

Household Income	Deduction Limit in 2025	Deduction Limit Under Prop. MM	Average Change in Income Tax Owed
$299,999 or less	none	none	$0
$300,000 or more			
Single Filer	$12,000	$1,000	$327

Commented [MJ7]: Need to clarify here - as it did in LL - that this means that taxes would go down for those making $300K a year or more.

Commented [AR8]: We suggest you remove this entire sentence since this is already explained in the table below. But if you leave it in, we suggest you add this ending to the sentence so it does not mislead voters (similar to how you've explained in LL that higher deduction limits means a tax reduction for high earners).

Commented [MJ9]: This chart aligns more or less with what's on the ballot since $486 can be seen as an average between $574 and $327.

Commented [MJ10R9]: Would prefer not to have the distinction between single and joint filer, though, but not sure we can get them to change that.

$300,000 or more			
Joint Filer	$16,000	$2,000	$574

Source: Legislative Council Staff.

What happens if Proposition MM fails?

Under a bill passed by the state legislature (Senate Bill 25-214), the Healthy School Meals for All Program will be limited to operating within its existing revenue if Proposition MM fails.

If Proposition LL also fails, then beginning in January 2026, free school meals would be offered to all students in eligible low-income schools, and only to eligible low-income students at all other schools. Eligibility is determined by federal income requirements.

How does Proposition MM interact with Proposition LL?

Table 2 and Table 3 show the impacts of Proposition MM depending on the outcome of Proposition LL.

Table 2
Impact of Proposition MM Passing

Provision	Prop. LL and Prop. MM Both Pass	Prop. LL Fails and Prop. MM Passes
Deduction limits for households earning $300,000 or more annually	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.	Single filer deduction limit reduced to $1,000 and joint filer deduction limit reduced to $2,000.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the program.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. Up to $95 million in new tax revenue per year, paid by households earning $300,000 or more annually, will be available for the program.
Use of funds	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance and worker wage increases for school meal providers will be funded.	Free school meals will continue to be offered to all students at participating public schools. Local food purchasing and assistance and worker wage increases for school meal providers will be funded.

Table 3
Impact of Proposition MM Failing

Commented [MJ12]: Should we make another run at getting them to alter this? It's not great for us cause it misleadingly implies that if MM passes, there still might not be enough money.

Deleted: The

Deleted: bill also specifies that, even if voters pass Proposition MM, school meal reimbursements may decrease if there is not enough funding for the program.

Deleted: ¶

Commented [AR13]: As mentioned above, it can only fund increases in wages, and it's not referred to as employee wage program anywhere.

Commented [MJ14]: Change to "worker wage increases" rather than "wage program".

Deleted: employee wage programs

Deleted: employee wage programs

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Provision	Prop. LL Passes and Prop. MM Fails	Both Prop. LL and Prop. MM Fail
Deduction limits for households earning $300,000 or more annually	No change from 2025 — single filer deduction limit at $12,000 and joint filer deduction limit at $16,000.	The Department of Revenue will raise deduction limits so that taxes paid decrease to align with the estimate initially approved by voters in 2022.
Revenue impact	The state will keep and spend $12.4 million in revenue already collected. Revenue collections will increase by about $13.8 million per year.	The state will refund $12.4 million in revenue already collected to households earning $300,000 or more annually. No new revenue will be collected.
Use of funds	Free school meals will continue to be offered to all students at participating public schools only through the 2025-2026 school year. The state must spend at least $1 million for local food purchasing and technical assistance for school meal providers.	Free school meals will be available to all students in eligible low-income schools, and only to eligible low-income students at all other schools. Grant programs for school meal providers will not be funded unless other state funding is available.

For information on those issue committees that support or oppose the measures on the ballot at the November 4, 2025, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:
https://coloradosos.gov/pubs/elections/Initiatives/InitiativesHome.html

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Arguments For Proposition MM

1) Proposition MM ensures that free school meals are available to all Colorado students so no child has to skip a meal because their family can't afford it. It also provides students access to locally sourced, healthy food and boosts compensation for school meal workers in Colorado communities, without any change in taxes to households earning less than $300,000 annually.

2) The Healthy School Meals for All Program has been more highly utilized than anticipated, demonstrating the strong need for a free school meal program, which benefits kids, families, and communities. Access to free school meals improves academic and health outcomes and helps families at a time when food costs are rising and federal assistance is declining.

Commented [MJ16]: ***Critical to change this: I think to add "through the 25-26 school year, but not in future years." Or "not necessarily in future years."

Commented [AR17]: It's not accurate to say this will continue indefinitely with only LL passing. The legislature has not committed to any funding beyond the 25-26 year and based on your estimates, it will raise $151,183,713, which is less than the CDE projection of free school meals cost in FY26-27 of $155 million.

Commented [AR18R17]: Alternative: Free school meals will only be guaranteed to be offered to all students at participating public schools through the 2025-2026 school year.

Commented [MJ19]: Add - "so that no child has to skip a meal because their parents can't afford it."

Commented [MJ21]: Maybe we nix this and just say, "It also ensures students have access to "locally sourced, healthy food and boosts compensation for school meal workers in Colorado communities". Or change that last part to "in communities across Colorado"

Deleted: It fulfills the will of the voters

Deleted: by maintaining a truly universal free school meal program and

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Arguments Against Proposition MM

1) Proposition MM gives more taxpayer money to a program that provides food to kids who do not need it or eat it, resulting in significant financial and food waste. Voters were told that all components of the program would be funded if they approved the previous tax increase. If the existing program cannot fully fund its promises to voters when they adopted Proposition FF, the state should live within its means and target the free school meals program to students who need it most, not ask for millions more for the same program.

2) Proposition MM is a tax increase. For some households earning $300,000 or more annually, this would more than double the amount they have to pay towards the program, a significant additional expense. The state should not be raising taxes on any households during a time of economic uncertainty.

Commented [AR22]: It's misleading to just say "some households" because it can only be households earning more than $300k/year. Other households will pay no new taxes.

Fiscal Impact of Proposition MM

Taxpayer Impacts

Proposition MM will increase the amount of income tax owed by taxpayers who earn $300,000 or more annually. State law requires Legislative Council Staff to estimate the potential tax burden on affected taxpayers within specified income categories. Table 4 shows the expected change in tax burden. The actual impact on any given taxpayer with income of $300,000 or more will depend on the deductions taken on their federal income tax return. For taxpayers with incomes of $400,000 or more, the new limits on deductions will be applied in addition to the existing limits on deductions in state law.

Table 4
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	590,737	No change	No change
$15,000 to $29,999	511,336	No change	No change
$30,000 to $39,999	329,963	No change	No change
$40,000 to $49,999	280,477	No change	No change
$50,000 to $69,999	416,145	No change	No change
$70,000 to $99,999	397,496	No change	No change

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$100,000 to $149,999	360,320	No change	No change
$150,000 to $199,999	165,554	No change	No change
$200,000 to $249,000	82,082	No change	No change
$250,000 to $499,999 $250,000 to $299,999	45,267	No change	No change
$300,000 - $499,999	118,080	+$29.3 million	+$250
$500,000 to $999,999	51,278	+$23.3 million	+$458
$1,000,000 or more	24,861	+$50.4 million	+$2,045
Total	**3,373,594**	**+$103.0 million**	
Income under $300,000	3,179,375	*$0*	*$0*
Income over $300,000	194,218	*+$103.0 million*	*+$535*

The estimated number of taxpayers counts joint filers as one taxpayer. Estimates are based on Colorado Department of Revenue data for full-year residents for tax year 2020, adjusted for 2023 tax year data for Proposition FF and Legislative Council Staff estimates.

State Revenue

By reducing state income tax deductions for households earning $300,000 or more annually, Proposition MM is expected to increase state revenue by an estimated $50.7 million in state budget year 2025-26 (half-year impact), and by $103.1 million in state budget year 2026-27. This revenue will qualify as a voter-approved revenue change and will not count toward the state's constitutional revenue limit.

State Spending

Proposition MM will increase state spending by $50.7 million in state budget year 2025-26 and by $103.1 million in state budget year 2026-27. The spending will be used for the Healthy School Meals for All Program, except that in state budget year 2026-27, the Department of Revenue will have costs of $20,000 to administer the tax changes.

School District Revenue and Spending

If Proposition MM passes, the state will continue to fully reimburse all eligible school districts for breakfast and lunches served to all students, rather than restricting meal reimbursements to eligible low-income students and schools. School districts will also receive additional funding for

Commented [MJ23]: I think we need to make a case for this to be reduced to $95 million, given that that's the max that can be raised under this measure. Perhaps with a note that if it raises more than that, those that additional revenue will be returned to taxpayers.

Commented [AR24]: This is misleading because voters will assume this is additional taxes above current taxes paid. That estimate is actually $89 million. Additionally the max that can be raised under this measure is $95 million per the ballot title - if it raises more than that, those that additional revenue will be returned to taxpayers. This number should either be $89 million or $95 million.

Commented [MJ25]: Again, need to make the case that this should be $95 million as that's the most under TABOR that can be raised. Any additional revenue raised would be returned to taxpayers.

Commented [MJ26R25]: I think this would be the best and most defensible angle. But the other approach would be to put $89 million in there, which is the amount raised above current 2025 tax rates, as most voters would think this is additional taxes above the current rate, and there's no way for them to know that it's the difference between a lower rate in 2026 and the higher rates here. Or maybe we lay out that it should be one of those two options because right now it is very misleading for voters.

Commented [AR27]: See comment above

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employee wages and local food purchasing grants. However, actual reimbursement rates for school meals may be reduced if projected program costs exceed projected revenues.

Contact List

Proposition MM

Increase State Taxes for School Meals and Food Assistance Programs

Last Name	First Name	Email Address	Organization Name	Region
Amaha	Naomi	namaha@demverfoundation.org	The Denver Foundation	CO
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Goodell	Taylor	taylor.goodell@state.co.us	State of Colorado	CO

Contact List

Proposition MM

Increase State Taxes for School Meals and Food Assistance Programs

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Johnson	Hannah	hannah.johnson@bcpublicaffairs.com	Bowditch & Cassell Public Affairs	CO
Kisner	Rebecca	rebecca.kisner@coleg.gov	Colorado House Democrats	CO
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Mantell	Joshua	mantell@bellpolicy.org	The Bell Policy Center	CO
McHale	Julie	julie.mchale@bouldercvb.com		CO
McMacken	Mike	michael.mcmacken@outlook.com	Colorado House of Representatives - House Minority Office	CO
McNulty	Susie	smcnulty@cobar.org	CBA-CLE	CO
Menten	N	coloradoengaged@gmail.com	self on some issues (also a board director for the Taxpayer's Bill of Rights Foundation)	CO

Contact List

Proposition MM

Increase State Taxes for School Meals and Food Assistance Programs

Last Name	First Name	Email Address	Organization Name	Region
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Sarge	Toni	toni@coloradokids.org	Colorado Children's Campaign	CO
Somers	Hayley	hayley.somers@coag.gov		CO
Stables	Bev	bstables@cml.org	Colorado Municipal League	CO
Stein	Taylor	taylor.stein@coleg.gov	Senate Majority Staff	CO
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Wright	Jessica	jessica@nourishcolorado.org	Nourish Colorado	TN
		maekmoves@yahoo.com		CO

Proposition MM

Increase State Taxes for School Meals and Food Assistance Programs

Ballot Question: Shall state taxes be increased by $95 million annually by a change to the Colorado Revised Statutes to support access to healthy food for Colorado kids and families, including the healthy school meals for all program, and, in connection therewith, increasing state taxable income only for individuals who have a federal tax taxable income of $300,000 or more by limiting itemized or standard state income tax deductions to $1,000 for single tax return filers and $2,000 for joint tax return filers for the purposes of fully funding the healthy school meals for all program to continue paying for public schools to offer free breakfast and lunch to all public school students while also increasing wages for employees who prepare and serve school meals, helping schools use basic, nutritious ingredients, instead of processed products, and ensuring that Colorado grown and raised products are part of school meals; supporting the supplemental nutrition assistance program (SNAP) that helps low-income Colorado families afford groceries; and allowing the state to retain and spend as a voter-approved revenue change all additional tax revenue generated by these tax deduction changes?

An Act

SENATE BILL 25B-003

BY SENATOR(S) Michaelson Jenet and Wallace, Amabile, Ball, Bridges, Cutter, Danielson, Daugherty, Exum, Gonzales J., Hinrichsen, Jodeh, Kipp, Kolker, Marchman, Mullica, Roberts, Rodriguez, Snyder, Sullivan, Weissman, Winter F., Coleman;
also REPRESENTATIVE(S) Garcia and Stewart K., Bacon, Bird, Boesenecker, Brown, Camacho, Carter, Clifford, Duran, English, Espenoza, Froelich, Gilchrist, Hamrick, Jackson, Joseph, Lieder, Lindsay, Lindstedt, Lukens, Mabrey, Martinez, Mauro, McCormick, Paschal, Phillips, Ricks, Rutinel, Rydin, Sirota, Smith, Stewart R., Story, Titone, Valdez, Velasco, Willford, Woodrow, Zokaie, McCluskie.

CONCERNING SUPPORTING ACCESS TO HEALTHY FOOD FOR COLORADANS, AND, IN CONNECTION THEREWITH, AMENDING THE BALLOT ISSUE LANGUAGE FOR A MEASURE ON THE NOVEMBER 2025 BALLOT AND MODIFYING THE PERMISSIBLE USES OF THE HEALTHY SCHOOL MEALS FOR ALL CASH FUND.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. Legislative declaration. (1) The general assembly finds and declares that:

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

(a) In July 2025, the United States Congress passed, and the president signed into law, a federal budget bill, Pub.L. 119-21, that significantly reduced funding for the supplemental nutritional assistance program and shifted new and ongoing financial responsibilities to the states;

(b) These federal changes are projected to, starting in state fiscal year 2026-27, impose at least $50 million in new annual costs to the state of Colorado to administer the supplemental nutritional assistance program and, in future years, potentially impose additional costs to the state of Colorado to provide a portion of the supplemental nutritional assistance program benefits;

(c) The federal budget bill also reduced funding for community-based outreach and application assistance in connection with the supplemental nutrition assistance program, which play a critical role in helping Coloradans access and retain program benefits;

(d) Outreach for the supplemental nutritional assistance program promotes both equitable access and efficient, accurate administration of the program, helping prevent avoidable payment errors while maintaining access for all eligible people;

(e) The federal budget bill also eliminated the nation's only dedicated nutrition education program for households that benefit from the supplemental nutritional assistance program, ending over $6 million in funding for Colorado and eliminating access to programs that are vital for improving food security, dietary quality, and the ability to stretch limited food budgets for 325,000 Coloradans including 30,000 families;

(f) The United States department of agriculture's data shows that for every dollar spent on nutrition education, up to $10.64 is saved in health-care spending;

(g) The supplemental nutritional assistance program education directly reduces risk factors for conditions like diabetes, hypertension, and obesity-chronic diseases that account for the bulk of health-care costs;

(h) Nutrition education is even more critical when families face steeper food prices and changes to the supplemental nutritional assistance program structure and eligibility that result in families needing support in doing more with less;

(i) Without investments in these programs, the hundreds of thousands of Coloradans-including children, families, older adults, veterans, and workers-who are eligible to receive supplemental nutritional assistance program benefits are at risk of losing vital food assistance and more Coloradans will go hungry;

(j) House Bill 25-1274 directed the secretary of state to submit Proposition MM to the registered voters of the state to raise additional revenue for the full implementation of the healthy school meals for all program and its components, since the revenue raised in connection with Proposition FF was insufficient to fund the full implementation of the healthy school meals for all program and its components; and

(k) By modifying Proposition MM to support healthy food access for Colorado kids and families and to allow excess money collected beyond that necessary to fully fund and implement the healthy school meals for all program to be used to support filling the gap in funding for the supplemental nutritional assistance program caused by the reduced funding for the program as a result of the federal budget bill, voter approval of Proposition MM will ensure that all Coloradans have access to the nutritious food they need to thrive.

SECTION 2. In Colorado Revised Statutes, 22-82.9-213, **amend** (1) as follows:

22-82.9-213. Ballot issue related to Proposition FF revenue increase - repeal. (1) At the statewide election held in November 2025, the secretary of state shall submit to the registered electors of the state for their approval or rejection the following ballot issue: "Shall state taxes be increased by $95 million annually by a change to the Colorado Revised Statutes ~~that, to support the healthy school meals for all program, increases~~ TO SUPPORT ACCESS TO HEALTHY FOOD FOR COLORADO KIDS AND FAMILIES, INCLUDING THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM, AND, IN CONNECTION THEREWITH, INCREASING state taxable income only for individuals who have a federal ~~tax~~ TAXABLE income of $300,000 or more by limiting itemized or standard state income tax deductions to $1,000 for single tax return filers and $2,000 for joint tax return filers for the purposes of fully funding the healthy school meals for all program to continue paying for public schools to offer free breakfast and lunch to all public school students while also increasing wages for employees who prepare and serve school meals, helping schools use basic, nutritious ingredients, instead of processed products, and ensuring that Colorado grown and raised products are part of school meals; SUPPORTING THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) THAT HELPS LOW-INCOME COLORADO FAMILIES AFFORD GROCERIES; and ~~shall the state be allowed~~ ALLOWING THE STATE to retain and spend as a voter-approved revenue change all additional tax revenue generated by these tax deduction changes?"

Changes in Income Taxes Owed by Income Category

Income Category	**Proposed Change in Average Income Tax Owed**
$299,999 or less	$0
$300,000 or more	+$486

SECTION 3. In Colorado Revised Statutes, 22-82.9-211, **amend as it will become effective if the ballot issue described in section 22-82.9-213 is approved by the people at the next statewide election** (1)(c), (3)(a) introductory portion, (3)(e) introductory portion, (3)(f) introductory portion, and (3)(g); **amend as it exists unless the ballot issue described in section 22-82.9-212 is approved by the people at the next statewide election and the ballot issue described in section 22-82.9-213 is rejected by the people at the next statewide election** (3)(a)(IV); **amend** (3)(a)(II) and (3)(a)(III); and **add** (3)(a)(VI), (3)(a)(VII), (3)(a)(VIII), and (3)(j) as follows:

22-82.9-211. Healthy school meals for all program cash fund - creation - uses - reporting requirements - legislative declaration - definitions - repeal. (1) As used in this section, unless the context otherwise requires:

(c) "Reserve calculation" means a calculation that determines the amount expended by the department for the purposes described in subsections (3)(a)(II), (3)(a)(III), (3)(a)(IV), ***(3)(a)(VI), (3)(a)(VII), (3)(a)(VIII),*** and (3)(a.5) of this section in accordance with subsections (3)(c) to (3)(g) of this section. The reserve calculation shall independently be computed for subsections (3)(c) to (3)(g) of this section by legislative council, in consultation with the department, and based on the relevant projections in the March economic and revenue forecast prepared by legislative council staff. The computation of the reserve calculation for each of subsections (3)(c) to (3)(g) of this section shall result in a percentage equal to the anticipated balance in the fund as of the beginning of the fiscal year plus any additional money that will be deposited in or transferred to the fund over the course of the fiscal year minus the estimated amount of money expended by the department for the purposes described in subsections (3)(a) and (3)(a.5) of this section in accordance with the subsection of this section for which the reserve calculation is computed divided by the estimated amount expended by the department for the purposes described in subsections (3)(a)(I) and (3)(a)(V) of this section in accordance with the subsection of this section for which the reserve calculation is computed.

(3) (a) Subject to annual appropriation by the general assembly, ~~the department may expend~~ money MAY BE EXPENDED from the fund that is not in the account for the following purposes:

(II) BEGINNING JULY 1, 2026, awarding local food purchasing grants pursuant to section 22-82.9-205;

(III) BEGINNING JULY 1, 2026, distributing money to a participating school food authority to increase wages or provide stipends for individuals whom the participating school food authority employs to directly prepare and serve food for school meals pursuant to section 22-82.9-206 (1);

(IV) BEGINNING JULY 1, 2026, awarding local school food purchasing technical assistance and education grants pursuant to section 22-82.9-207; ~~and~~

(VI) BEGINNING JULY 1, 2026, IMPLEMENTING THE SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM;

(VII) BEGINNING JULY 1, 2026, PROVIDING OUTREACH RELATED TO THE SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM; AND

(VIII) BEGINNING JULY 1, 2026, PROVIDING COMMUNITY-BASED NUTRITION EDUCATION.

(e) If the department expending money from the fund as follows would result in a reserve calculation amount equal to or greater than twenty-five percent and less than ~~forty~~ THIRTY-FIVE percent, then the department shall expend money from the fund, including money in the account in accordance with subsection (3)(a.5)(II) of this section, as follows:

(f) If the department expending money from the fund as follows would result in a reserve calculation amount equal to or greater than ~~forty~~ THIRTY-FIVE percent, ~~and, for state fiscal years commencing on or after July 1, 2029, less than fifty percent,~~ then the department shall expend money from the fund, including money in the account in accordance with subsection (3)(a.5)(II) of this section, as follows:

(g) ~~For fiscal years commencing on or after July 1, 2029,~~ If, UPON AWARDING MONEY ACCORDING TO SUBSECTION (3)(f) OF THIS SECTION, the department determines that ~~doing so~~ AWARDING MONEY PURSUANT TO THIS SUBSECTION (3)(g) would result in a reserve calculation amount equal to ~~fifty~~ THIRTY-FIVE percent or more, then ~~the department shall expend~~ money MAY BE EXPENDED from the fund, including money in the account in accordance with subsection (3)(a.5)(II) of this section by ~~increasing the amounts awarded and distributed from the fund to amounts greater than those described in subsection (3)(f) of this section~~ AWARDING AND DISTRIBUTING AMOUNTS FROM THE FUND AS DESCRIBED IN SUBSECTION (3)(f) OF THIS SECTION AND THEN FUNDING THE IMPLEMENTATION OF THE SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM IN A MANNER THAT SUPPLEMENTS AND DOES NOT SUPPLANT THE STATE'S EXPENDITURES, AS OF JULY 1, 2025, TO IMPLEMENT THE SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM; OUTREACH RELATED TO THE SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM; AND COMMUNITY-BASED NUTRITION EDUCATION.

(j) NOTWITHSTANDING ANY LAW TO THE CONTRARY, MONEY IN THE FUND SHALL ONLY BE EXPENDED FROM THE FUND IN ACCORDANCE WITH SUBSECTIONS (3)(c) THROUGH (3)(i) OF THIS SECTION ON OR AFTER JULY 1, 2026.

SECTION 4. Effective date. (1) Except as otherwise provided in subsection (2) of this section, this act takes effect upon passage.

(2) Section 22-82.9-211 (1)(c), (3)(a) introductory portion, (3)(e) introductory portion, (3)(f) introductory portion, (3)(g), (3)(a)(II),

(3)(a)(III), (3)(a)(IV), (3)(a)(VI), (3)(a)(VII), (3)(a)(VIII), and (3)(j), Colorado Revised Statutes, as amended and enacted in section 3 of this act, take effect only if, at the November 2025 statewide election, the ballot issue described in section 22-82.9-213, Colorado Revised Statutes, is approved by the people, in which case section 22-82.9-211 (1)(c), (3)(a) introductory portion, (3)(e) introductory portion, (3)(f) introductory portion, (3)(g), (3)(a)(II), (3)(a)(III), (3)(a)(IV), (3)(a)(VI), (3)(a)(VII), (3)(a)(VIII), and (3)(j), Colorado Revised Statutes, as amended and enacted in section 3 of this act, take effect on the date of the official declaration of the vote thereon by the governor.

SECTION 5. Safety clause. The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety or for appropriations for the support and maintenance of the departments of the state and state institutions.

James Rashad Coleman, Sr.
PRESIDENT OF
THE SENATE

Julie McCluskie
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Esther van Mourik
SECRETARY OF
THE SENATE

Connor Randall
ACTING CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

APPROVED on Tuesday August 26th 2025 at 10:15am
(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO