

2019-2020 #179 - Final

RECEIVED

JAN 24 2020

S. WARD  
12:47 P.M.

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

Colorado Secretary of State

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

**SECTION 22. FAIR AND JUST TAX SYSTEM.** TAXPAYERS ARE ENTITLED TO A FAIR AND JUST TAX SYSTEM. THE TAX SYSTEM SHALL BE PREDICTABLE, WHILE BEING SUFFICIENTLY FLEXIBLE TO RESPOND TO CHANGES IN THE ECONOMY AND THE NEEDS OF THE COMMUNITY. THE TAX SYSTEM SHALL BE COMPETITIVE WITH THE TAX SYSTEMS IN OTHER STATES. THE GOAL OF TAX POLICY SHALL BE THAT, TO THE EXTENT PRACTICABLE, EACH TAXPAYER SHALL PAY THE SAME PERCENTAGE OF INCOME IN TOTAL TAXES. TAXPAYERS SHALL BE SUBJECT TO SUCH TAXES AS ARE NECESSARY TO PROVIDE THE REVENUE TO SATISFY CONSTITUTIONAL REQUIREMENTS; ESTABLISH JUSTICE; ENSURE SAFETY AND SECURITY; PROMOTE THE GENERAL WELFARE OF INDIVIDUALS, FAMILIES, AND COMMUNITIES; AND PROTECT THE ENVIRONMENT AND NATURAL RESOURCES.