

2019-2020 #180 - Amended

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Colorado Secretary of State

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

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

Section 22. VOTER APPROVAL OF CERTAIN TAX INCREASES.

(1) ~~VOTER-VOTER~~ **APPROVAL REQUIRED.** VOTER APPROVAL IS REQUIRED FOR ANY NEW STATE TAX OR STATE TAX RATE INCREASE THAT APPLIES TO TAXPAYERS WHOSE INCOME IS IN THE LOWEST NINETY PERCENT OF INCOME.

(2) ~~DETERMINATION-DETERMINATION~~ **OF NEED FOR VOTER APPROVAL.** IN DETERMINING WHETHER A NEW STATE TAX OR STATE TAX RATE INCREASE REQUIRES VOTER APPROVAL, THE STATE SHALL USE INCOME DATA FROM THE COLORADO DEPARTMENT OF REVENUE.