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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. VOTER APPROVAL OF CERTAIN TAX INCREASES.

(1) 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 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.