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S. WARD  
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Colorado Secretary of State

COLORADO TITLE SETTING BOARD

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IN THE MATTER OF THE TITLE AND BALLOT TITLE AND SUBMISSION CLAUSE FOR  
INITIATIVE 2019-2020 #184

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**MOTION FOR REHEARING**

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On my own behalf, as a registered elector of the State of Colorado, the undersigned hereby submits this Motion for Rehearing for Initiative 2019- 2020 #184 - Policy Changes Pertaining to State Income Taxes, pursuant to Section 1-40-107, C.R.S., and as grounds therefore states as follows:

**I. INITIATIVE #184 IMPERMISSIBLY CONTAINS MULTIPLE SEPARATE AND DISTINCT SUBJECTS IN VIOLATION OF THE SINGLE-SUBJECT REQUIREMENT.**

This Initiative impermissibly contains multiple subjects, thus depriving the Title Board of jurisdiction to set a title. The first subject is when the Initiative first creates the authority under the Colorado Constitution for a graduated rate tax system.

The second subject is when the Initiative changes state statute to create a four separate tiers of tax rates. While these tax rates would be illegal without the first subject, they are in fact a second subject as their exact tax rates are completely independent of the first subject, as shown by the fact that proponents have introduced other initiatives with differing rates.

The third subject is the creation of a new governmental entity - the Citizen's Oversight Committee. This Committee does not depend on the passage of the first subject and can exist with or without the rest of the Initiative.

The fourth subject is the creation of another tax, an alternative minimum tax on corporations of \$250 annually.

It is entirely possible that there are voters who would appreciate a Citizen's Oversight Committee but would not want a graduated tax system, or that there could be voters who would desire a graduated tax system, but would not want a Citizen's Oversight Committee. Any of the voters in these categories could also disagree on what the rates to be set in the graduated tax rate

system should be. Finally, those voters who would like a corporate tax enacted may be a completely separate set of voters. This creates a “Christmas tree” situation where voters with different interests are enticed into voting for the other issues in order to see their own interests satisfied.

## **II. THE TITLE BOARD LACKS JURISDICTION BECAUSE MISLEADING LANGUAGE IN THE PROPOSED MEASURE RESULTS IN A CONFUSING MEASURE.**

The Title Board should deny jurisdiction to consider this measure because it fails to meet drafting requirements of simplicity and clarity and will confuse voters. See C.R.S. § 1-40-105(3) (‘To the extent possible, drafts shall be worded with simplicity and clarity and so that the effect of the measure will not be misleading or likely to cause confusion among voters.’). The Initiative creates a new entity, the Citizen’s Oversight Committee, which has no discernable function. The language of the Initiative states that it will “assure that the funds are spent in accordance with this section.” However, the only guidance that “this section” gives is that the revenue “shall be appropriated and expended to address the impacts of a growing population and a changing economy.” One cannot envision any expenditure of money that could not be said to address such impacts and, thus, the language is meaningless and the Committee would have no function.

## **CONCLUSION**

Accordingly, the Objector respectfully requests that this Motion for Rehearing be granted and a rehearing set pursuant to Section 1-40-107(1), C.R.S.

Respectfully submitted this 12th day of February, 2020.

/s/Rebecca R. Sopkin

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