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Colorado Secretary of State

COLORADO TITLE SETTING BOARD  
IN THE MATTER OF THE BALLOT TITLE AND SUBMISSION CLAUSE FOR  
INITIATIVE 2019-2020 #194

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MOTION FOR REHEARING

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On behalf of Tyler Sandberg, a registered elector of the State of Colorado, the undersigned counsel hereby submits this Motion for Rehearing of the Title Board's February 5, 2020, decision to set the title of 2019-2020 Initiative #194 ("Initiative"), pursuant to C.R.S. §1-40-107, and as grounds therefore states as follows:

**I. The Initiative contains multiple subject in violation of the single-subject requirements.**

The Initiative has at least three distinct and separate purposes:

- A. Repeals the constitutional flat income tax rate and imposes a graduated income tax system;
- B. Creates a new alternative minimum tax on corporations doing business in Colorado; and
- C. Creates a tax-funded preschool program in Colorado.

**II. The title set by the Title Board is unclear and misleading.**

The title states that the Initiative establishes a graduated individual income tax by increasing the individual income tax rate, but it is not clear that the graduated amounts would apply to taxpayers filing jointly as well as individuals. Voters may assume that the proposed graduated tax increase will be applied to each individual's income, but the title should reflect that the Initiative will apply the new graduated rates to combined income if individuals file jointly.

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

Respectfully submitted this 12th day of February, 2020.

MAVEN LAW GROUP

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