

BEFORE THE COLORADO STATE TITLE BOARD

OBJECTION AND PROTEST OF TITLE SETTING FOR 2019-2020 #24

~~and #25~~

DOUGLAS BRUCE is a registered Colorado elector. He files this protest to register his objection to the April 3, 2019 actions of the title board in setting ballot titles for issues #24 and ~~#25~~.

1. Neither text is a single subject as required by Article V section 1 (5.5) of the state constitution and by 1-40-106.5 C.R.S. At the title hearing, Bruce identified added subjects inconsistent and incongruous with the main purpose of each text. One is a 17% de facto tax cut in school taxes for one special interest group in a text intended to raise tax revenue for government schools. That prohibited practice, called log rolling, is designed to build a political coalition of supporters from various disparate groups that do not necessary agree on the single subject.
2. The texts further modify on page two a well-known and widely-discussed provision of the constitution, known as the 1982 Gallagher Amendment. They change and complicate a formula known as the 55-45 ratio between non-residential and residential assessment ratios. Different valuation of a majority of real property values for school purposes is not adequately disclosed in the ballot title. Different non-residential assessment ratios for purposes of tax collection and Gallagher computation is a computation that amends the purpose of the Gallagher Amendment, a second subject that is not even disclosed.
3. Both ballot titles are misleading and insufficiently describe the main features of the two texts. Bruce identified deficiencies in the title at the title setting hearing, including features hidden from petition signers and voters, and other features inadequately described in their impact on signers and voters.
4. The fiscal note and abstract are in error and incomplete. They were rounded off to the nearest \$100 million first-year cost in the last clone, which was defeated as Amendment 73 at the 2018 election. This sloppy practice is not used in less costly proposals, and should not be tolerated here. It favors larger tax increases by its imprecision of estimates, which should be stated within millions of dollars, not tens or hundreds of millions of dollars. This broad brush denies equal protection of the law for all petitioners.

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5. The 17% property tax cut for a small percentage of the population (non-residential property owners), to be offset by a widespread increase for income taxpayers, is not sufficiently disclosed.
6. Section 5 of #25 says "a rate reduction shall be allowed against" state income taxes, which is inconsistent with raising revenue. The number of individual income tax brackets is increased from ONE to SIX. This must be defined and disclosed in the ballot title, with percentage tax impact on each bracket of taxpayers, to notify them they are being "bracketed" and treated differently than their fellow citizens. The cynical political calculation of offering a 2.8% income tax cut to one bracketed group in order to raise income taxes up to 67% on six other groups is impermissible logrolling and a second subject.
7. Corporate income tax is increased 29%, as a SEVENTH income tax bracket, though corporate property tax is reduced. That inconsistency must be disclosed in the title. It should disqualify the text as a single subject, because corporate increases and decreases are not part of one purpose.
8. Both texts attempt to repeal the provision of TABOR (3)(c) requiring accuracy in tax increases ballot titles. A statute cannot amend the constitution. The general assembly placed issue BB on the ballot to correct false information in the fiscal data listed in the election notice for marijuana tax AA; they honored TABOR's requirement for truth in voter information. The penultimate sentence of each text is both illegal and a second subject. No ballot title may be set for either of them.

Bruce requests a rehearing by the title board to address these issues.



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