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BALLOT TITLE SETTING BOARD

Colorado Secretary of State

IN THE MATTER OF PROPOSED INITIATIVE 2019-2020 #24

MOTION FOR REHEARING ON PROPOSED INITIATIVE 2019-2020 #24

This Motion for Rehearing is submitted on behalf of Jon Caldara, a registered elector in Colorado, and the Independence Institute, a Colorado nonprofit corporation, pursuant to Colorado law challenging the title and submission clause set by the Title Board on April 3, 2019, for Initiative #24 .

As grounds therefore opponents state as follows:

1. Proposed Initiative #24 is a complicated measure that mixes proposed state income tax increases for individuals and entities with discrete but complex changes to what is known as the Gallagher Amendment to the Colorado Constitution dealing with a wholly separate topic of assessment rates for property taxation by local governmental jurisdictions. These are decidedly separate and distinct issues and are not properly included in one measure.

2. The Title Board erred in finding that the measure contained a single subject. The measure contains both a state income tax increase with a local government property tax decrease for a narrow subset of property owners. It appears that for political and not legal reasons the proponents elected to buy off owners of commercial and industrial property from opposing the measure. These two purposes are separate and distinct and not dependent on each other, contrary to Colorado law. *In re Proposed Initiative 1996-4*, 916 P.2d 528 (Colo. 1996); *In re Ballot Title 1999-2000 Nos. 245(b), 245(c), 245(d), and 245(e)*, 1 P.3d 720 (Colo. 2000); *In re Ballot Title 1999-2000 Nos. 245(f) and 245(g)*, 1 P.3d 739 (Colo. 2000).

3. The Title for proposed initiative #24 as set by the Title Board is misleading and confusing to voters as it does not clearly and simply disclose the proposed income tax increases. The use of “income tax brackets” in the same paragraph as “income tax rates” is inherently misleading in a state that currently has flat income tax rates for taxpayers.

4. The Title for proposed initiative #24 is also misleading to voters as it fails to disclose the impacts to residential property owners’ assessment rates in light of the 17% decrease for commercial and industrial property owners that are unlikely to be Colorado electors.

Respectfully submitted this 10th day of April, 2019.

s/ Shayne M. Madsen

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CERTIFICATE OF SERVICE

A true and correct copy of the above Motion for Rehearing on Proposed Initiative 2019-2020 #24 was delivered via email to the following on April 10, 2019:

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