

## BEFORE THE COLORADO STATE TITLE BOARD

OBJECTION AND PROTEST OF TITLE SETTING FOR 2019-2020 #55, ~~56, 57~~

DOUGLAS BRUCE is a registered Colorado elector. He files this protest to register his objection to the April 17, 2019 actions of the state title board in setting ballot titles for issues #55-57.

1. No 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. The attempted statutory waiver of a constitutional right to an election for "later voter approval" in TABOR (3)(c) is not only a second subject, but illegal on its face. Asking voters if it's OK for the state to lie to them on legally-required fiscal and factual data is absurd on its face. The prohibited practice called log rolling is designed to build a political coalition from various disparate groups that do not necessary agree on the single subject of adding tax revenue for government schools. That is a major reason stated for the single subject rule.
2. Ballot titles are misleading and insufficiently describe the main features of the texts. Bruce noted 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.
3. The fiscal note and abstract are in error and incomplete. The figures 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 gross imprecision of estimates, which should be stated within millions of dollars, not tens or hundreds of millions of dollars. The fiscal note is based on static analysis and does not include disincentive effects on economic activity, tax revenue, and outward migration of high producers promoted by a \$1.5 BILLION yearly tax increase.
4. Section 4 of #56 allows a "negative increment" on some state income tax returns; a tax cut is inconsistent with the purpose of raising school revenue. In all three texts, 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 would be "bracketed" and treated differently than their fellow citizens. The cynical political calculation of offering a 0.13% income tax rate cut to one group in order to raise income taxes up to 43% on other groups is impermissible logrolling and a second subject. It is also misleading to make a double-digit tax increase sound like a microscopic rounding error of 2.02 (percentage POINTS).
5. Corporate income tax is increased 29%, as a SEVENTH income tax bracket. That effect must be disclosed in the ballot title. It disqualifies #56 as a single subject, because corporate increases and individual decreases are not part of one purpose of raising taxes for government school employee pay raises.

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6. All texts attempt to repeal the provision of TABOR (3)(c) requiring accuracy in tax increases ballot titles. NO STATUTE can amend the constitution. The general assembly earlier placed issue BB on the ballot to correct false information in the fiscal data listed in the election notice for earlier marijuana tax AA; they honored TABOR's requirement for truth in voter information. Such finding of the general assembly is accorded great weight in constitutional analysis by the supreme court. The penultimate sentence of each text here is both illegal and a second subject. No ballot title may be set for any of them.

7. The attorney for proponents said on April 3 the single subject of his clients' proposals was "to make the system fair" or words to that effect. Whether that is the income tax system or government schools was unclear. Neither purpose can be a single subject; so vague, subjective, and malleable a goal cannot be a single subject.

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



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