

Before the Colorado Ballot Title Setting Board

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Suzanne Taheri and Steven Ward, Objector/Proponents

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MOTION FOR REHEARING ON INITIATIVE 2023-2024 #22

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Suzanne Taheri and Steven Ward, registered electors of the State of Colorado and proponents of Initiative 2023-2024 #22 object to the Title Board's title and ballot title and submission clause set for Initiative 2023-2024 #22, The Board met on April 5, 2023, to consider Initiative 2023-2024 #22 and set the following title:

There shall be a reduction to the state sales and use tax rate by 0.34 percent, thereby reducing state revenue, which will reduce funding for state expenditures that include but are not limited to education, health care policy and financing, and higher education by an estimated \$17.7 million in tax revenue, by a change to the Colorado Revised Statutes that temporarily reduces the state sales and use tax rate from 2.90 percent to 2.89 percent from July 1, 2024, through June 30, 2025.

Proponents object to the title as set because it is inaccurate, misleading and fails to properly reflect the central feature of the proposed measure. The title set by the Board incorrectly states that the passage of Proposed Initiative 2023-2024 #22 would reduce funding for education, health care policy and financing, and higher education. The state economist disagrees.

**Current Budget Projections:**

According to the most recent projections published by Colorado Legislative Council Staff (March 2023 Economic & Revenue Forecast: <https://leg.colorado.gov/sites/default/files/images/march2023forecast.pdf>), state revenues are expected to exceed the TABOR refund limit from the current fiscal year and through fiscal year 2024-2025 (See *Figure 2* at the end of this document).

Proposed Initiative 2023-2024 #22 reduces state sales tax revenue by an estimated \$17.7 million per year. A TABOR refund is only triggered when state programs are funded in excess of the prior year's levels. The economic forecast shows a projected TABOR refund in excess of \$1.5 billion for each of the next three fiscal years.

**Misleading and Inaccurate Title**

Given the economic projections, there are no circumstances under which the proposed state sales tax reduction can be reasonably expected to reduce funding for education, health care policy and financing, or higher education. Even if there was an impact it would be so slight as to be insignificant.

In setting the title for Proposed Initiative 2023-2024 #22, the Board failed to meet the

requirement to, “correctly and fairly express the true intent and meaning of the proposed initiative and consider the public confusion that might be caused by misleading titles.” *In re Ballot Title 1999-2000 Nos. 245(b), 245(c), 245(d), & 245(e)*, 1 P.3d 720 (Colo. 2000); *In re Ballot Title 1999-2000 Nos. 245(f) & 245(g)*, 1 P.3d 739 (Colo. 2000) Stating that the proposed initiative reduces state spending for anything other than a TABOR refund is inaccurate and prejudicial. WHEREFORE, Initiative #22 title should be corrected in compliance with Colorado law.

Respectfully submitted this 12<sup>th</sup> day of April, 2023.

/s Suzanne Taheri

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