

COLORADO TITLE SETTING BOARD

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Michael Fields and Suzanne Taheri, Objectors

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**MOTION FOR REHEARING ON INITIATIVE 2025-2026 #120**

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Michael Fields and Suzanne Taheri, registered electors of the State of Colorado object to the determination of the Title Board regarding single subject for Proposed Initiative 2025-2026 #120 (“Initiative #120”). Proponents maintain that the measure constitutes a single subject and that the Board should set title accordingly.

On August 20, 2025, the Title Board considered Initiative #120. The Board declined title setting for #123 on single subject grounds.

The single subject of Initiative #120 is a three percent across the board cut to spending for every principal department of the state that receives funding from the state general fund. The initiative calls for a reduction in the state income tax rate in the amount equal to the required reduction in appropriation. The Board maintains that the reduction in appropriation and the reduction in income tax are separate subjects. Petitioners disagree.

The single-subject requirement is designed to protect voters against fraud and surprise and to eliminate the practice of combining several unrelated subjects in a single measure for the purpose of enlisting support from advocates of each subject and thus securing the enactment of measures which might not otherwise be approved by voters on the basis of the merits of those discrete measures. *In re Proposed Initiative for an Amendment to the Constitution of the State of Colorado Adding Section 2 to Article VII (Petitions)*, 907 P.2d 586, 589 (Colo. 1995) *In re Proposed Initiative "Public Rights in Waters II"*, 898 P.2d 1076, 1078 (Colo. 1995) *In re Proposed Initiative on Sch. Pilot Program*, 874 P.2d 1066, 1069 (Colo. 1994)

The requirement must be liberally construed to “avoid unduly restricting the initiative process.” *Matter of Title, Ballot Title and Submission Clause for 2013–2014 #90*, 328 P.3d 155, 160 (Colo. 2014), quoting *In re Title, Ballot Title and Submission Clause for 2009-2010 #24*, 218 P.3d 350, 353 (Colo. 2009).

“[I]f the initiative tends to effect or to carry out one general object or purpose, it is a single subject under the law.” *In re Title, Ballot Title, Submission Clause, & Summary Adopted April 5, 1995*, by Title Bd. Pertaining to a Proposed Initiative Pub. Rights in Waters II, 898 P.2d 1076, 1080 (Colo.1995). The Title Board need only determine that the initiative “encompasses *related* matters” to establish a single subject. *In re 2013-2014 #89*, 328 P.3d at 177, citing *In re Title, Ballot Title, Submission Clause, & Summary with Regard to a Proposed Petition for an Amendment to the Constitution of the State of Colo. Adding Section 2 to Article VII*, 900 P.2d 104, 113 (Colo.1995) (Scott, J., concurring).

Initiative #120 has the singular purpose of reducing state spending. The Board incorrectly separates a reduction in state spending and the return of the resulting revenue excess as different subjects. However, they are properly and necessarily connected. Without the tax reduction, the excess revenue would be returned to the People through TABOR refunds. The requirement to reduce state income taxes in an amount equal to the spending reduction is simply a means of executing (and ensuring the continuation of) the reduction in spending. The People are entitled to simultaneously order a reduction of state spending and an equal reduction in their income taxes. “[J]ust because a proposal may have different effects or that it makes policy choices that are not inevitably interconnected [does not mean] that it necessarily violates the single-subject requirement. It is enough that the provisions of a proposal are connected.” *In re Title v. John Fielder*, 12 P.3d 246, 254 (Colo. 2000), citing *In re Proposed Initiative for 1999-2000 # 25*, 974 P.2d at 463.

The initiative will not lead to the “voter surprise and fraud occasioned by the inadvertent passage of a surreptitious provision ‘coiled up in the folds’ of a complex initiative” because there are no embedded provisions that would lead to voter surprise or fraud. *In re 2011-2012 No. 45*, 274 P.3d at 582. The initiative is limited to a single matter of reducing state spending. There are no hidden provisions that are unrelated to the initiative’s “central theme.” See *Matter of Title, Ballot Title and Submission Clause for 2013-2014 #129*, 333 P.3d 101, 104 (Colo. 2014).

Initiative #120 is a single subject, and the Board should proceed to set title.

Respectfully submitted this 27<sup>th</sup> day of August, 2025.

/s/ Suzanne Taheri

West Group  
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