

Number	Caption	Des. Reps	R&C Date	Board Hearing	Board Rehearing	Outcome	Purpose	Statutory or Constitutional
16	Voter Approval for Statewide Fees	Michael Fields Suzanne Taheri	2/7/2025	3/5/2025	N/A	Title Set	Define fee in TABOR, require vote for fee that raises over \$100,000,000 in the first five years.	C
20	Income Tax Rate	Michael Fields Suzanne Taheri	2/7/2025	3/19/2025	N/A	Denied - Board did not understand	Reduce taxes - first to 4.35% then to 4.2% Contains Section 3 which was not codified, but called for the tax reductions to come only from DPA and Department of Revenue. The Board objected to the construction of this Section 3.	S
21	Income Tax Rate	Michael Fields Suzanne Taheri	2/7/2025	3/19/2025	N/A	Denied - as 21, also changes outside R&C	Reduce tax to 4.2%. Board noted that no tax was allowed after 2028. The initiative included the language "but before January 1, 2028" which would have established no income tax after Jan 1, 2028. This initiative also included a Section 3 which was designed to protect Education and HCPF. The Board objected similarly to #21 because this requirement was not inserted into statute.	S
24	Voter Approval New Enterprises	Michael Fields Suzanne Taheri	2/7/2025	3/5/2025	N/A	Title Set	Add vote on new enterprise to TABOR with prescribed ballot language.	C
47	Income Tax Rate	Michael Fields Suzanne Taheri	3/21/2025	4/2/2025	4/16/2025	Title Set	This is an income tax reduction to 4.39%. It contains no other provisions for how the cuts should affect the state budget.	S
48	Income Tax Rate	Michael Fields Suzanne Taheri	3/21/2025	4/2/2025	N/A	Title Set	Tax reduction to 3.4%. It contains no other provision for how the tax cuts should affect the state budget.	S
64	Income Tax Rate	Michael Fields Suzanne Taheri	4/4/2025	4/16/2025	N/A	Withdrawn	The Title Board worked for quite some time to craft title on this. We withdrew because the title setting process was so convoluted.	S
65	Income Tax Rate	Michael Fields Suzanne Taheri	4/4/2025	4/16/2025	N/A	Title Set	Tax reduction to 4.2% with protections for Department of Education and HCPF.	S
90	Voter Approval of New Fees and Fee Increases	Michael Fields Suzanne Taheri	6/6/2025	6/18/2025	8/6/2025	Denied on rehearing - Single subject	This was a redraft of the fee measure, #16, but added a new definition of "new tax."	C
119	State Tax on Tips and Overtime Pay	Michael Fields Suzanne Taheri	7/22/2025	8/6/2025		Title Set	Exempts tips and overtime from state taxes	S

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120	Annual Reduction of General Fund Appropriations	Michael Fields Suzanne Taheri	7/22/2025	8/6/2025	9/3/2025	Denied - single subject	Reduce general fund appropriations by 3%; refund difference to taxpayers through reduction in state income tax rate. The Board declined to set title saying that spending cuts and tax decrease are separate subjects.	S
121	Voter Approval of New Fees and Fee Increases	Steven Ward Michael Fields	7/22/2025	8/6/2025		Title Set	Similar to #16, with some minor language changes. Restricts voter approval to new fees imposed by state law established or increased after January 1, 2027. Embeds the effective date and applicability clause into the constitution.	C
122	Voter Approval of New Fees and Fee Increases	Steven Ward Michael Fields	7/22/2025	8/6/2025		Title Set	Similar to #121, but embeds the definition of fee in voter approval section (4.5) rather than in definitions section (2). Requires approval by the voters of the district or enterprise charging the fee rather than at statewide election. Keeps applicability clause in a separate, noncodified section.	C
123	Voter Approval of New Fees and Fee Increases	Steven Ward Michael Fields	7/22/2025	8/6/2025		Denied - Single Subject	Added new definition for "fee" and "tax expansion" to TABOR, prescribed ballot language for new fees.	C
124	Tax Expansions	Steven Ward Michael Fields	7/22/2025	8/6/2025			Defines "Tax Expansion" in TABOR and inserts "Tax expansion" into the required elections section of TABOR.	C
136	Voter Approval of New Fees and Fee Increases	Suzanne Taheri Michael Fields	8/21/2025	9/3/2025		Title Set	A hybrid of 122 and 136: 1) Calls for statewide election for approval of fees imposed by state law. 2) Contains a provision for voting on fee revenue exceeding the voter-approved revenue estimate.	C
137	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	8/21/2025	9/3/2025		Title Set	Similar to #124, but removes "a tax incorrectly categorized as a fee" and adds "or partial removal", exclusion, or deduction to the definition of tax expansion. Specifies that a tax expansion must have a net effect of raising an individual tax burden.	C

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141	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	9/5/2025			Withdrawn	N/A - Withdrawn	N/A
142	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	9/5/2025			Withdrawn	N/A - Withdrawn	N/A
156	Income Tax Rate Reduction	Suzanne Taheri Michael Fields	9/26/2025				Duplicate of #48	S
157	Reduce Income Tax Rate and Department of Revenue Funding	Suzanne Taheri Michael Fields	9/26/2025				Drops income tax to 4.38% with reduction in revenue coming from the Department of Revenue.	S
158	Voter Approval for New and Increased Fees	Suzanne Taheri Michael Fields	9/26/2025				Like #136, but: 1) Embeds applicablity clause into the state constitution. 2) Removes voter approval language for fees exceeding the voter approved revenue estimate.	C
159	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	9/26/2025				Similar to #137, but: 1) Adds carry over loss to definition of tax expansion 2) Specifies that an election is required for tax expansion regardless of the size as long as it has a net effect of raising the tax burden for any taxpayer.	C