

Be it Enacted by the People of the State of Colorado:

SECTION 1. In the ~~Colorado~~-constitution of the state of Colorado, section 20 of article X, **add** (2)(d.5) and (4.5) as follows:

Section 20. The taxpayer's bill of rights.

(2) Term definitions. Within this section:

(d.5) "FEE" MEANS A VOLUNTARILY INCURRED GOVERNMENTAL CHARGE IN EXCHANGE FOR A SPECIFIC BENEFIT CONFERRED ON THE PAYER, WHICH FEE SHOULD REASONABLY APPROXIMATE THE PAYER'S FAIR SHARE OF THE COSTS INCURRED BY THE GOVERNMENT IN PROVIDING SAID SPECIFIC BENEFIT.

~~(d.6)~~**(4.5) VOTER APPROVAL OF FEES.**

(a) ~~ON OR AFTER~~AFTER JANUARY 1, 2027, ANY ~~STATEWIDE-FEE ESTABLISHED~~AUTHORIZED BY STATE LAW IMPOSED OR INCREASED WITH A PROJECTED OR ACTUAL REVENUE OF OVER \$100,000,000 TOTAL IN THE FIRST FIVE FISCAL YEARS MUST BE APPROVED AT A STATEWIDE ELECTION. BALLOT TITLES FOR SUCH FEES SHALL BEGIN, "~~SHALL~~SHALL A FEE BE ~~(ENACTED)~~IMPOSED OR INCREASED TO COLLECT REVENUE TOTALING ~~(ESTIMATED)~~ FULL DOLLAR COLLECTION FOR FIRST FIVE FISCAL YEARS) IN ITS FIRST FIVE YEARS...?"

~~(d.7)~~**(b)** FEES COLLECTED TO FUND SIMILAR PURPOSES CREATED OR INCREASED ~~SIMULTANEOUSLY IN THE SAME LEGISLATIVE YEAR~~ OR WITHIN THE FIVE PRECEDING YEARS SHALL BE AGGREGATED IN CALCULATING THE APPLICABILITY OF THIS ~~SECTION~~SUBSECTION (4.5).

~~(d.8) REVENUE COLLECTED FOR ENTERPRISES CREATED SIMULTANEOUSLY OR WITHIN THE FIVE PRECEDING YEARS SERVING SIMILAR PURPOSES SHALL BE AGGREGATED IN CALCULATING THE APPLICABILITY OF THIS SECTION.~~

(c) THE REQUIREMENTS FOR VOTER APPROVAL CONTAINED IN THIS SUBSECTION (4.5) DO NOT APPLY TO FEES CHARGED BY INSTITUTIONS OF HIGHER EDUCATION.

SECTION 2. Effective date – applicability.

~~(1) Effective date. This act takes effect upon the official declaration of the vote thereon by proclamation of the Governor.~~

(2) This definition applies to fees enacted or increased on or after the effective date of this act.