

Be it enacted by the people of the state of Colorado:

SECTION 1. In the constitution of the state of Colorado, article X, **add** section 22 as follows:

22. State revenue collected to support road transportation – required use.

- (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ANY DISTRICT OR ENTERPRISE, AS THOSE TERMS ARE DEFINED BY SECTION 20 OF THIS ARTICLE X, MUST SPEND ANY STATE REVENUE COLLECTED TO SUPPORT ROAD TRANSPORTATION ON ROAD TRANSPORTATION.
- (2) STATE REVENUE COLLECTED TO SUPPORT ROAD TRANSPORTATION SHALL BE ALLOCATED AMONG LOCAL GOVERNMENTS AND THE STATE HIGHWAY FUND, CONSISTENT WITH THE HIGHWAY USERS TAX FUND PROVIDED IN STATE LAW, AND EXPENDED AS SET FORTH IN THIS SECTION.
- (3) AS USED IN THIS SECTION:
 - (a) “MOTOR VEHICLE” MEANS ANY SELF-PROPELLED VEHICLE THAT IS DESIGNED PRIMARILY FOR TRAVEL ON, AND IS COMMONLY USED TO TRANSPORT PERSONS OR PROPERTY OVER, PUBLIC STREETS, ROADS, HIGHWAYS, OR BRIDGES. THIS TERM INCLUDES ANY SUCH VEHICLE WITH A TRAILER OR SEMITRAILER ATTACHED THERETO, BUT DOES NOT INCLUDE ANY VEHICLE THAT IS DESIGNED TO AND DOES OPERATE AS A FARM TRACTOR OR ON RAILS.
 - (b) “ROAD TRANSPORTATION” MEANS:
 - (I) THE CONSTRUCTION, SURFACE REPAIRS, MAINTENANCE, AND OPERATION OF PUBLIC STREETS, ROADS, HIGHWAYS, OR BRIDGES, DESIGNED AND PRIMARILY USED FOR MOTOR VEHICLE USE;
 - (II) THE DEVELOPMENT AND IMPROVEMENT OF SAFETY MEASURES FOR MOTOR VEHICLES TRAVELING ON PUBLIC STREETS, ROADS, HIGHWAYS, OR BRIDGES;
 - (III) THE DIRECTLY RELATED DESIGN, ENGINEERING, AND MANAGEMENT COSTS REQUIRED FOR ROAD TRANSPORTATION; AND
 - (IV) COSTS OF THE COLORADO STATE PATROL.
 - (c) “STATE REVENUE COLLECTED TO SUPPORT ROAD TRANSPORTATION” MEANS:
 - (I) ALL SALES AND USE OR EXCISE TAXES OR FEES IMPOSED AND COLLECTED BY THE STATE ON MOTOR VEHICLES AND MOTOR VEHICLE FUEL, AS WELL AS ANY STATE TAXES OR FEES IMPOSED ON PREARRANGED MOTOR VEHICLE RIDES AND RETAIL DELIVERIES; AND

(II) TWO-THIRDS ($2/3$) OF STATE SALES AND USE TAXES IMPOSED AND COLLECTED BY THE STATE ON MOTOR VEHICLE PARTS, EQUIPMENT, MATERIALS, AND ACCESSORIES THAT ARE AFFIXED TO A VEHICLE.

(3) THE EFFECTIVE DATE OF THIS SECTION SHALL BE JANUARY 1, 2027.