

2025-2026 #24 - Final

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

SECTION 1. In the constitution of the state of Colorado, section 20 of article X, **add** (10) as follows:

Section 20. The taxpayer's bill of rights.

(10) Voter approval of new enterprises.

IN ORDER TO PROVIDE TRANSPARENCY AND OVERSIGHT TO GOVERNMENT MANDATED FEES THE PEOPLE OF THE STATE OF COLORADO FIND AND DECLARE THAT:

(a) AFTER JANUARY 1, 2027, ANY STATE ENTERPRISE QUALIFIED OR CREATED WITH PROJECTED OR ACTUAL REVENUE FROM FEES AND SURCHARGES OF OVER \$100,000,000 TOTAL IN ITS FIRST FIVE FISCAL YEARS MUST BE APPROVED AT A STATEWIDE GENERAL ELECTION. BALLOT TITLES FOR ENTERPRISES SHALL BEGIN, "SHALL AN ENTERPRISE BE CREATED TO COLLECT REVENUE TOTALING (FULL DOLLAR COLLECTION FOR FIRST FIVE FISCAL YEARS) IN ITS FIRST FIVE YEARS...?"

(b) REVENUE COLLECTED FOR ENTERPRISES CREATED SIMULTANEOUSLY OR WITHIN THE FIVE PRECEDING YEARS SERVING PRIMARILY THE SAME PURPOSE SHALL BE AGGREGATED IN CALCULATING THE APPLICABILITY OF THIS SECTION.