

Be it Enacted by the people of the State of Colorado

In the Constitution of the State of Colorado, add section 3.7 to Title X as follows:

~~Be it Enacted by the people of the State of Colorado~~ **A Property Tax Exemption for 100% Permanently and Totally Disabled Veterans or Total Disability based on Individual Unemployability (TDIU).**

(1) Purpose. It is the Intent of the people of Colorado to:

- (a) Honor the sacrifices of veterans who have sustained a 100% permanent and total disability or Total Disability based on Individual Unemployability (TDIU), as determined by the United States Department of Veteran Affairs, as a direct result of their military service and;
- (b) Provide financial relief to these veterans by exempting their primary residences from property taxes and;
- (c) Recognize the unique financial challenges faced by these veterans and;
- (d) Ensure that those who have given so much to our nation are supported in their efforts to live with dignity and security.

(2) Exemption.

- (a) Commencing with the property tax year beginning on or after January 1, 2027, the primary residence of any veteran who has been determined by the United States Department of Veterans Affairs to have a 100% permanent and total disability rating or Total Disability based on Individual Unemployability (TDIU) as a direct result of a service-connected disability shall be fully exempt from property taxes, notwithstanding any other provision of this constitution.
- (b) The general assembly shall enact legislation to implement the provisions of this section. Such legislation shall include, but not be limited to, the procedures for applying for and obtaining the exemption, the required documentation, and the mechanisms for verification of eligibility.

(3) Definition of Primary Residence. The general assembly shall define the term "primary residence" by statute for the purposes of this section, ensuring a clear and consistent application of the exemption.

(4) Implementation. The general assembly shall enact any further necessary legislation to fully implement the provisions of this section