

2025-2026 #90 - 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** (2)(d.5), (2)(h) 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.

(h) “NEW TAX” MEANS A TAX NOT PREVIOUSLY ASSESSED; A TAX INCORRECTLY CATEGORIZED AS A FEE; THE REMOVAL OF A TAX EXEMPTION; OR A CHANGE IN TAX CLASSIFICATION OR A NEW INTERPRETATION OF LAW THAT CREATES AN ADDITIONAL TAX BURDEN.

**(4.5) Voter approval of fees.**

(a) ON OR AFTER JANUARY 1, 2027, ANY FEE 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 A FEE BE (IMPOSED OR INCREASED) TO COLLECT REVENUE TOTALING (ESTIMATED FULL DOLLAR COLLECTION FOR FIRST FIVE FISCAL YEARS) IN ITS FIRST FIVE YEARS...?”

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

(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.**

(2) This definition applies to fees and new taxes enacted or increased on or after January 1, 2027.