

Motion for Rehearing on Proposed Initiatives 2025-26 #160**Motion submitted by: Joshua Mantell, Registered Elector in Colorado**

I, Joshua Mantell, registered elector in Colorado, request a rehearing for Proposed Initiatives 2025-26 #160, captioned Voter Approval for Tax Expansion, on the grounds that the measure itself is so confusing and multi-faceted in a way that the Title Board (Board) does not have jurisdiction to set a title. I also submit that the title does not tell voters what is truly contained within the measure.

On March 4, 2026, the Board considered this measure and determined that it contained a single subject and set a title, as follows:

Proposed Initiative 2025-26 #160 Title

“An amendment to the Colorado Constitution requiring voter approval for a "tax expansion" that raises the tax burden for any taxpayer by any amount, and, in connection therewith, defining "tax expansion" as a tax not previously assessed, a change in tax classification, or the full or partial removal of a tax exemption, deduction, or credit.”

Board Does Not Have Jurisdiction To Set Title

Under CRS 1-40-106(3), the Title Board only has jurisdiction to set a title if the measure includes one subject and the measure can be understood well enough to put to voters a Yes/No question. While the measure may have a single-subject, the board does not have jurisdiction to set a title because the language of the measure itself – and thus the title – is unclear as to what voters will be asked to vote upon. See, e.g., In re 2015-2016 #156, 2016 CO 56, P15 (Colo. 2016).

This measure purports to just define a tax expansion, and require voter approval for any increase in the tax burden for any taxpayer through a tax expansion. However, there are many instances in which no action is taken by any Colorado governmental body, and taxes increase or decrease for individuals before there is any opportunity for any actual vote to be taken.

For example, Colorado’s tax code has rolling conformity with the federal government, meaning that any tax deduction or exemption that is passed by the federal government automatically becomes part of the state’s tax code. Many times, those exemptions and deductions are time-limited and sunset after a set number of years. If the legislature does nothing, then the tax exemption or deduction is automatically repealed and some taxpayers would see a net increase in their tax burden. This would happen even when no district has taken any action. How would voters be able to vote on that in Colorado and how can this Board make sure voters understand what they would be voting on? The answer is

that these kinds of instances, which are fairly common, cannot possibly be noted for voters in a title.

Furthermore, Colorado currently has many tax credits, tax deductions, and tax exemptions in the state's tax code that have future sunsets or future dates for repeal. Elected representatives of the people voted on these laws with the understanding that there would be a set future date in which they would no longer apply. By putting this measure forward to the voters, many current laws could become invalidated due to them "raising the tax burden" at a future date. This would force all these laws to continue in perpetuity, despite the plain language of the law, or force the state to spend money on a future election.

Need For a Revised Title

If the Board finds that they do have jurisdiction to set a title on Proposed Initiatives 2025-26 # 160, then the Board should rewrite the title to communicate the real stakes of this measure to voters. I ask that the Board revisit the current title to ensure that voters are apprised of what the measure truly means.

Submitted Respectfully,

Joshua Mantell