

**DRAFT VARIATION CHART**  
**C.R.S. 1-40-105(4)(b)(I)**

<b>No.</b>	<b>Unofficial Caption</b>	<b>Disposition</b>	<b>Differences</b>
145	Graduated Income Tax	Withdrawn	Specified uses of excess revenue
146	Graduated Income Tax	Denied title setting 10-15-2025	Specified uses of excess revenue
147	Graduated Income Tax	Denied title setting 10-15-2025	No specification of uses of excess revenue
181	Graduated Income Tax	Denied title setting 12-17-2025	Const. strikeout does not include “no added tax or surcharge” Specified uses of excess revenue Audited public report of uses to which excess revenue is put
189	Graduated Income Tax		See explanatory chart below Constitutional repeal A Revenue structure A Spending structure A
190	Graduated Income Tax		See explanatory chart below Constitutional repeal A Revenue structure A Spending structure B
191	Graduated Income Tax		See explanatory chart below Constitutional repeal A Revenue structure B Spending structure A
192	Graduated Income Tax		See explanatory chart below Constitutional repeal A Revenue structure B Spending structure B
193	Graduated Income Tax		See explanatory chart below Constitutional repeal B Revenue structure A

			Spending structure A
194	Graduated Income Tax		See explanatory chart below Constitutional repeal B Revenue structure A Spending structure B
195	Graduated Income Tax		See explanatory chart below Constitutional repeal B Revenue structure B Spending structure A
196	Graduated Income Tax		See explanatory chart below Constitutional repeal B Revenue structure B Spending structure B

**EXPLANATORY CHART**

	Constitutional Repeal A		Constitutional Repeal B	
	Spending Structure A	Spending Structure B	Spending Structure A	Spending Structure B
Revenue Structure A	#189	#190	#193	#194
Revenue Structure B	#191	#192	#195	#196

**Explanation of Constitutional Repeals**

Both versions strike part of a sentence from Colo Const Article X Section 20(8)(a):

A) Same as initiative #181

Any income tax law change after July 1, 1992 shall also require ~~all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits,~~ with no added tax or surcharge.

B) Alternative

Any income tax law change after July 1, 1992 shall also require ~~all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits,~~ with no added tax or surcharge.

**Explanation of Revenue Structures**

Both versions replace the flat income tax with a graduated income tax with six brackets:

<b>Annual Income Range</b>	<b>Revenue Structure A Tax Rate</b>	<b>Revenue Structure B Tax Rate</b>
\$0-25,000	3.7%	3.7%
\$25,000-100,000	4.2%	4.2%
\$100,000-500,000	4.4%	4.4%
\$500,000-750,000	7.5%	7.4%
\$750,000-1,000,000	8.5%	7.9%
Over \$1,000,000	9.5%	8.4%
Eligible Uses of Revenue	Public School Education, Health Care, Child Care	K-12 Public School Education, Health Care, Early Child Care and Education

**Explanation of Spending Structures**

The measures dedicate funds to the categories mentioned in the Revenue Structures section. Version A enumerates the eligible uses of funds in statute with a requirement that new funds supplement rather than supplant existing funding. Version B only specifies the spending categories in statute without enumerating specific programs, and states that the voter’s intent is that the new funds supplement rather than supplant.