

## COLORADO BALLOT TITLE BOARD

Objector: Proponents Chris deGruy Kennedy and Kiyana Newell

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**MOTION FOR REHEARING ON PROPOSED INITIATIVES 2025-2026 Nos. 193, 194, 195, and 196**

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Chris deGruy Kennedy and Kiyana Newell, the designated representatives of the proponents of Proposed Initiatives 2025-2026, Nos., 193, 194, 195, and 196, respectfully submit the following Motion for Rehearing with regard to the titles set for each of these proposed initiatives:

Section 2 of each of Proposed Initiatives 2025-2026 Nos. 193, 194, 195, and 196 propose amending article X, §20(8)(a) of the Colorado Constitution by repealing the requirement that all taxable net income be taxed “at one rate, excluding refund tax credits or voter approved tax credits . . .with no added tax.” This is accomplished by striking specific language in article X, §20(8)(a) as follows:

**(8) Revenue limits. (a)** New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. 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.

The ballot titles set for each of these measures at the Title Board hearing on January 21, 2026, represent this repeal as follows:

“. . .amending the Taxpayer’s Bill of Rights to eliminate the constitutional requirement for all income to be taxed at one rate and remove the prohibition against added taxes on income.”

These ballot titles are susceptible to being read as suggesting that the proposed initiatives would both (1) eliminate the requirement that “all income be taxed at one rate” and, independently, (2) completely remove the prohibition of “added taxes” on income. In fact, the measures, by their language, would only eliminate the constitutional requirement – precisely and only as expressed in TABOR – that “all taxable net income be taxed at one rate . . . with no added tax.”

Respectfully submitted this 28<sup>th</sup> day of January, 2026.

*/s/ Edward Ramey*

Attorney for the Proponents