

Number	Caption	Des. Reps	R&C Date	Board Hearing	Board Rehearing	Purpose	Statutory or Constitutional
	Voter Approval for 16 Statewide Fees	Michael Fields Suzanne Taheri	2/7/2025	3/5/2025	N/A	Define fee in TABOR, require vote for fee that raises over \$100,000,000 in the first five years.	C
	20 Income Tax Rate	Michael Fields Suzanne Taheri	2/7/2025	3/19/2025	N/A	Reduce taxes - first to 4.35% then to 4.2% Contains Section 3 which was not codified, but called for the tax reductions to come only from DPA and Department of Revenue. The Board objected to the construction of this Section 3.	S
	21 Income Tax Rate	Michael Fields Suzanne Taheri	2/7/2025	3/19/2025	N/A	Reduce tax to 4.2%. Board noted that no tax was allowed after 2028. The initiative included the language "but before January 1, 2028" which would have established no income tax after Jan 1, 2028. This initiative also included a Section 3 which was designed to protect Education and HCPF. The Board objected similarly to #21 because this requirement was not inserted into statute.	S
	47 Income Tax Rate	Michael Fields Suzanne Taheri	3/21/2025	4/2/2025	4/16/2025	This is an income tax reduction to 4.39%. It contains no other provisions for how the cuts should affect the state budget.	S
	48 Income Tax Rate	Michael Fields Suzanne Taheri	3/21/2025	4/2/2025	N/A	Tax reduction to 3.4%. It contains no other provision for how the tax cuts should affect the state budget.	S
	64 Income Tax Rate	Michael Fields Suzanne Taheri	4/4/2025	4/16/2025	N/A	The Title Board worked for quite some time to craft title on this. We withdrew because the title setting process was so convoluted.	S
	65 Income Tax Rate	Michael Fields Suzanne Taheri	4/4/2025	4/16/2025	N/A	Tax reduction to 4.2% with protections for Department of Education and HCPF.	S
	Voter Approval of New Fees and Fee Increases	Michael Fields Suzanne Taheri	6/6/2025	6/18/2025	7/2/2025	This was a redraft of the fee measure, #16, but added a new definition of "new tax."	C
119	State Tax on Tips and Overtime Pay	Michael Fields Suzanne Taheri	7/22/2025	8/6/2025		Exempts tips and overtime from state taxes	
120	Annual Reduction of General Fund Appropriations	Michael Fields Suzanne Taheri	7/22/2025	8/6/2025	9/3/2025	Reduce general fund appropriations by 3%; refund difference to taxpayers through reduction in state income tax rate. The Board declined to set title saying that spending cuts and tax decrease are separate subjects.	

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121	Voter Approval of New Fees and Fee Increases	Steven Ward Michael Fields	7/22/2025	8/6/2025			
122	Voter Approval of New Fees and Fee Increases	Steven Ward Michael Fields	7/22/2025	8/6/2025			
123	Voter Approval of New Fees and Fee Increases	Steven Ward Michael Fields	7/22/2025	8/6/2025			
124	Tax Expansions	Steven Ward Michael Fields	7/22/2025	8/6/2025		Adds "Tax Expansions" to definitions in TABOR. Inserts "tax expansion" into list of required elections in TABOR.	
136	Voter Approval of New Fees and Fee Increases	Suzanne Taheri Michael Fields	8/21/2025	9/3/2025			
137	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	8/21/2025			Based on 124, removes "A tax incorrectly categorized as a fee;" Inserts "or partial removal"; "exclusion" and "deduction" to definitions of tax expansion. Adds "that has a net effect of raising an individual tax burden" to the required elections section of TABOR.	
156	Income Tax Rate Reduction	Suzanne Taheri Michael Fields	9/26/2025			Duplicate of #48	
157	Reduce Income Tax Rate and Department of Revenue Funding	Suzanne Taheri Michael Fields	9/26/2025			Drops income tax to 4.38% with reduction in revenue coming from the Department of Revenue.	
158	Voter Approval for New and Increased Fees	Suzanne Taheri Michael Fields	9/26/2025			Like #136, but: 1) Embeds applicablty clause into the state constitution. 2) Removes voter approval language for fees exceeding the voter approved revenue estimate.	

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159	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	9/26/2025			Similar to #137, but: 1) Adds carry over loss to definition of tax expansion 2) Specifies that an election is required for tax expansion regardless of the size as long as it has a net effect of raising the tax burden for any taxpayer.	
160	Voter Approval for Tax Expansion	Suzanne Taheri Michael Fields	9/26/2025			Not Filed.	
214	Income Tax Rate Cap	Suzanne Taheri Michael Fields	1/23/2026			New initiative. Makes a declaration of the People that state income taxes should be capped at 4.4%.	