

2025-2026 #214 - Final

Be it Enacted by the People of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, **add** 39-22-102.5 as follows:

39-22-102.5. Maximum Tax Rate - Declaration of the People.

(1) The People of the state of Colorado hereby find, declare, and instruct the general assembly that beginning with the tax year starting on January 1, 2027, neither the individual income tax rate nor the corporate income tax rate may exceed 4.4%.

SECTION 2. Effective date.

This measure is effective upon proclamation of the Governor and applicable to the tax year beginning January 1, 2027 and all future tax years thereafter.