

2025-2026 #232 -- Amended -- [Technical Corrections](#)

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.

~~(+)~~ STARTING JANUARY 1, 2027, NEITHER THE INDIVIDUAL INCOME TAX RATE NOR THE CORPORATE INCOME TAX RATE MAY EXCEED 4.4% OF [A TAXPAYER'S](#) FEDERAL TAXABLE INCOME.

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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.