

2025-2026 #232 - 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.**

(1) 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.

**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.