

2025-2026 #232 – Final – 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.

**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.