

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Wilson

1 Amend printed bill, page 2, after line 1 insert:

2 **"SECTION 1. Legislative declaration.** (1) The general
3 assembly hereby finds and declares that:

4 (a) The Taxpayer's Bill of Rights (TABOR), codified at Section
5 20 of Article X of the Colorado Constitution, was adopted by voter
6 initiative in 1992. TABOR codifies various rules that place the taxing
7 power directly in the hands of the people, limiting the power of the state
8 and its political subdivisions to raise revenue.

9 (b) TABOR requires the governor, the general assembly, and local
10 governments to be responsible stewards of taxpayer dollars by prioritizing
11 funding for core government functions;

12 (c) Even with TABOR in place, total state appropriations per
13 Coloradan, adjusted for inflation, have increased by 57% over the last 20
14 years, from \$3,304 to \$5,196, allowing the state to meet the demands
15 stemming from population growth and an evolving economic landscape,
16 while continuing to prioritize taxpayers over ineffectual government
17 growth;

18 (d) Colorado voters have repeatedly rejected numerous efforts to
19 repeal TABOR since its enactment. As recently as November 2020,
20 voters rejected efforts to significantly overhaul or repeal TABOR; and

21 (e) Given the historic budget surpluses the state is experiencing,
22 the general assembly finds it necessary to implement TABOR refunds as
23 soon as possible in order to support working families across the state by
24 returning tax dollars to them."

25 Renumber succeeding sections accordingly.

26 Page 4, line 1, strike "Section 1" and substitute "Section 2".

27 Page 4, lines 6 and 7, strike "section 1" and substitute "section 2".

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