

**NOTICE OF ELECTION TO INCREASE  
TAXES ON A REFERRED MEASURE**

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**2020 State Ballot  
Information Booklet**

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**STATEWIDE ELECTION DAY  
is Tuesday, November 3, 2020**

Voter service and polling centers are open 7 a.m. to 7 p.m. on Election Day.  
Ballots are mailed to all registered voters between October 9 and October 16, 2020.





A full fiscal impact statement for each measure can be found at:  
<https://leg.colorado.gov/2020bluebookfiscalnotes>



An audio version of the book is available through the Colorado Talking Book Library at:  
<https://myctbl.cde.state.co.us/legislative-blue-book>



Find judicial performance evaluations for statewide, district, and county judges up for retention in your judicial district at:  
<http://www.ojpe.org>



Local election offices can provide voter information, including where to vote, how to register to vote, and what is on your ballot. Find contact information for local election offices on the inside back cover of this book.



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ROOM 029 STATE CAPITOL  
DENVER, COLORADO 80202-1784

E-mail: [lcs.ga@state.co.us](mailto:lcs.ga@state.co.us)  
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September 11, 2020

This booklet provides information on the 11 statewide measures on the November 3, 2020, ballot and on the judges who are on the ballot for retention in your area. Following a quick ballot reference guide, the information is presented in four sections.

**Section One — Analyses.** Each statewide measure receives an analysis that includes a description of the measure and major arguments for and against. Careful consideration has been given to the arguments in an effort to fairly represent both sides of the issue. Each analysis also includes an estimate of the fiscal impact of the measure. More information on the fiscal impact of measures can be found at [leg.colorado.gov/bluebook](http://leg.colorado.gov/bluebook). The state constitution requires that the nonpartisan research staff of the General Assembly prepare these analyses and distribute them in a ballot information booklet to registered voter households.

**Section Two — Titles and Text.** For each measure, this section includes the title that appears on the ballot and the legal language of each measure, with new laws in capitalized letters and laws that are being eliminated in strikeout type.

**Section Three — Judicial Performance Evaluations.** The third section contains information about the performances of the Colorado Supreme Court justices, the Colorado Court of Appeals judges, and district and county court judges in your area who are on this year’s ballot. The information was prepared by the state commission and district commissions on judicial performance. The narrative for each judge includes a recommendation on whether a judge “Meets Performance Standards” or “Does Not Meet Performance Standards.”

**Section Four — Information on Local Election Offices.** The booklet concludes with addresses and telephone numbers of local election offices. Your local election offices can provide you with information on voter service and polling centers, absentee ballots, and early voting.

**Statewide Measures on the 2020 Ballot**

Table 1 lists the measures on the 2020 ballot. Of the 11 measures on the ballot, 3 propose changes to the state constitution, 5 propose changes to the state statutes, and 1 proposes changes to both the state constitution and state statutes. Of the remaining two measures, one is a referendum petition on whether to approve a bill passed during the 2019 legislative session, and one is a question to approve new taxes, referred to voters through 2020 legislation.

**Referred measures.** A measure placed on the ballot by the state legislature that amends the state constitution is labeled an “Amendment,” followed by a letter. A measure placed on the ballot by

the state legislature that amends the state statutes or that is referred as a tax question is labeled a "Proposition," followed by a double letter.

**Initiated measures.** A measure placed on the ballot through the signature-collection process that amends the state constitution is labeled an "Amendment," followed by a number between 1 and 99. A measure placed on the ballot through the signature-collection process that amends the state statutes is labeled a "Proposition," followed by a number between 100 and 199.

Voter approval is required in the future to change any constitutional measure adopted by the voters, although the legislature may adopt statutes that clarify or implement these constitutional measures as long as they do not conflict with the state constitution. The state legislature, with the approval of the Governor, may change any statutory measure in the future without voter approval.

Under provisions in the state constitution, passage of a constitutional amendment requires at least 55 percent of the votes cast, except that when a constitutional amendment is limited to a repeal, it requires a simple majority vote. In 2020, Amendment C and Amendment 76 require 55 percent of the vote to pass. The remaining measures require a simple majority vote to pass.

**Table 1  
Statewide Measures on the 2020 Ballot**

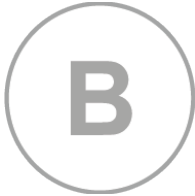
<b>Amending the Constitution</b>			
Amendment B	Repeal Gallagher Amendment	Legislature /b	Simple Majority Vote to Pass
Amendment C	Conduct of Charitable Gaming	Legislature /b	55% Vote to Pass
Amendment 76	Citizenship Qualification of Voters	Citizens /a	55% Vote to Pass
<b>Amending the Constitution and State Statutes</b>			
Amendment 77	Local Voter Approval of Casino Bet Limits and Games in Black Hawk, Central City, and Cripple Creek	Citizens /a	Simple Majority Vote to Pass
<b>Question to Approve New Taxes</b>			
Proposition EE	Taxes on Nicotine Products	Legislature /b	Simple Majority Vote to Pass
<b>Referendum Petition on Whether to Approve a Bill Passed by the State Legislature in 2019</b>			
Proposition 113	Adopt Agreement to Elect U.S. President by National Popular Vote	Citizens /a	Simple Majority Vote to Pass
<b>Amending State Statutes</b>			
Proposition 114	Reintroduction and Management of Gray Wolves	Citizens /a	Simple Majority Vote to Pass
Proposition 115	Prohibit Abortions After 22 Weeks	Citizens /a	Simple Majority Vote to Pass
Proposition 116	State Income Tax Rate Reduction	Citizens /a	Simple Majority Vote to Pass
Proposition 117	Voter Approval for Certain New State Enterprises	Citizens /a	Simple Majority Vote to Pass
Proposition 118	Paid Family and Medical Leave Insurance Program	Citizens /a	Simple Majority Vote to Pass

*/a Placed on the ballot through the citizen signature process.*

*/b Referred to the ballot by the state legislature.*



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**B**

**Amendment B: Repeal Gallagher Amendment**

*Placed on the ballot by the legislature • Passes with a majority vote*

**Ballot Title**

Without increasing property tax rates, to help preserve funding for local districts that provide fire protection, police, ambulance, hospital, kindergarten through twelfth grade education, and other services, and to avoid automatic mill levy increases, shall there be an amendment to the Colorado constitution to repeal the requirement that the general assembly periodically change the residential assessment rate in order to maintain the statewide proportion of residential property as compared to all other taxable property valued for property tax purposes and repeal the nonresidential property tax assessment rate of twenty-nine percent?

**What Your Vote Means**

**YES** A “yes” vote on Amendment B repeals sections of the Colorado Constitution that set a fixed statewide ratio for residential and nonresidential property tax revenue. Assessment rates for all property types will remain the same as they are now, projected future decreases in the residential assessment rate will not be required, and any future increases in assessment rates would require a vote of the people.

**NO** A “no” vote on Amendment B leaves constitutional provisions related to property taxes in place, maintaining current requirements for setting the assessment rates used to calculate property taxes. This is expected to result in a decreasing residential assessment rate over time and in automatic local mill levy increases in jurisdictions where required by law.

**C**

**Amendment C: Conduct of Charitable Gaming**

*Placed on the ballot by the legislature • Passes with 55 percent of the vote*

**Ballot Title**

Shall there be an amendment to the Colorado constitution concerning the conduct of charitable gaming activities, and, in connection therewith, allowing bingo-raffle licensees to hire managers and operators of games and reducing the required period of a charitable organization’s continuous existence before obtaining a charitable gaming license?

**What Your Vote Means**

**YES** A “yes” vote on Amendment C allows nonprofit organizations operating in Colorado for three years to apply for a bingo-raffle license, permits these games to be conducted by workers who are not members of the organization, and allows workers to receive compensation up to minimum wage.

**NO** A “no” vote on Amendment C maintains the current requirements that nonprofit organizations must operate in Colorado for five years prior to applying for a bingo-raffle license, and that workers must be unpaid volunteers who are members of the nonprofit organization.



## Quick Ballot Reference Guide

76

### Amendment 76: Citizenship Qualification of Voters

*Placed on the ballot by citizen initiative • Passes with 55 percent of the vote*

#### Ballot Title

Shall there be an amendment to the Colorado constitution requiring that to be qualified to vote at any election an individual must be a United States citizen?

#### What Your Vote Means

**YES** A “yes” vote on Amendment 76 will change constitutional language to specify that only U.S. citizens age 18 and older are eligible to participate in Colorado elections.

**NO** A “no” vote on Amendment 76 means the current constitutional language allowing every eligible U.S. citizen to vote in Colorado elections will remain unchanged.

77

### Amendment 77: Local Voter Approval of Casino Bet Limits and Games in Black Hawk, Central City, and Cripple Creek

*Placed on the ballot by citizen initiative • Passes with a majority vote*

#### Ballot Title

Shall there be an amendment to the Colorado constitution and a change to the Colorado Revised Statutes concerning voter-approved changes to limited gaming, and, in connection therewith, allowing the voters of Central City, Black Hawk, and Cripple Creek, for their individual cities, to approve other games in addition to those currently allowed and increase a maximum single bet to any amount; and allowing gaming tax revenue to be used for support services to improve student retention and credential completion by students enrolled in community colleges?

#### What Your Vote Means

**YES** A “yes” vote on Amendment 77 means that the voters of Black Hawk, Central City, and Cripple Creek will be allowed to increase or remove casino bet limits and approve new casino games to help fund community colleges.

**NO** A “no” vote on Amendment 77 means that current casino bet limits and games will remain in the constitution, and a statewide vote will continue to be required to make any changes to these restrictions.





## Proposition EE: Taxes on Nicotine Products

*Placed on the ballot by the legislature • Passes with a majority vote*

### Ballot Question

SHALL STATE TAXES BE INCREASED BY \$294,000,000 ANNUALLY BY IMPOSING A TAX ON NICOTINE LIQUIDS USED IN E-CIGARETTES AND OTHER VAPING PRODUCTS THAT IS EQUAL TO THE TOTAL STATE TAX ON TOBACCO PRODUCTS WHEN FULLY PHASED IN, INCREMENTALLY INCREASING THE TOBACCO PRODUCTS TAX BY UP TO 22% OF THE MANUFACTURER'S LIST PRICE, INCREMENTALLY INCREASING THE CIGARETTE TAX BY UP TO 9 CENTS PER CIGARETTE, EXPANDING THE EXISTING CIGARETTE AND TOBACCO TAXES TO APPLY TO SALES TO CONSUMERS FROM OUTSIDE OF THE STATE, ESTABLISHING A MINIMUM TAX FOR MOIST SNUFF TOBACCO PRODUCTS, CREATING AN INVENTORY TAX THAT APPLIES FOR FUTURE CIGARETTE TAX INCREASES, AND INITIALLY USING THE TAX REVENUE PRIMARILY FOR PUBLIC SCHOOL FUNDING TO HELP OFFSET REVENUE THAT HAS BEEN LOST AS A RESULT OF THE ECONOMIC IMPACTS RELATED TO COVID-19 AND THEN FOR PROGRAMS THAT REDUCE THE USE OF TOBACCO AND NICOTINE PRODUCTS, ENHANCE THE VOLUNTARY COLORADO PRESCHOOL PROGRAM AND MAKE IT WIDELY AVAILABLE FOR FREE, AND MAINTAIN THE FUNDING FOR PROGRAMS THAT CURRENTLY RECEIVE REVENUE FROM TOBACCO TAXES, WITH THE STATE KEEPING AND SPENDING ALL OF THE NEW TAX REVENUE AS A VOTER-APPROVED REVENUE CHANGE?

### What Your Vote Means

**YES** A “yes” vote on Proposition EE increases taxes on cigarettes and other tobacco products, and creates a new tax on nicotine products, including vaping products. The new tax revenue will be spent on education, housing, tobacco prevention, health care, and preschool.

**NO** A “no” vote on Proposition EE means taxes on cigarettes and other tobacco products will stay the same, and there will be no new taxes on nicotine or vaping products.



## Proposition 113: Adopt Agreement to Elect U.S. President By National Popular Vote

*Placed on the ballot by referendum petition • Passes with a majority vote*

### Ballot Title

Shall the following Act of the General Assembly be approved: An Act concerning adoption of an agreement among the states to elect the President of the United States by national popular vote, being Senate Bill No.19-042?

### What Your Vote Means

**YES** A “yes” vote on Proposition 113 approves a bill passed by the legislature and signed by the Governor joining Colorado with other states as part of an agreement to elect the President of the United States by national popular vote if enough states enter the agreement.

**NO** A “no” vote on Proposition 113 rejects a bill passed by the legislature and signed by the Governor and retains Colorado’s current system of awarding all of its electors for the President of the United States to the winner of the Colorado popular vote.



## Quick Ballot Reference Guide

114

### Proposition 114: Reintroduction and Management of Gray Wolves

*Placed on the ballot by citizen initiative • Passes with a majority vote*

#### Ballot Title

Shall there be a change to the Colorado Revised Statutes concerning the restoration of gray wolves through their reintroduction on designated lands in Colorado located west of the continental divide, and, in connection therewith, requiring the Colorado parks and wildlife commission, after holding statewide hearings and using scientific data, to implement a plan to restore and manage gray wolves; prohibiting the commission from imposing any land, water, or resource use restrictions on private landowners to further the plan; and requiring the commission to fairly compensate owners for losses of livestock caused by gray wolves?

#### What Your Vote Means

**YES** A “yes” vote on Proposition 114 means that the Colorado Parks and Wildlife Commission will develop a plan to reintroduce and manage gray wolves west of the Continental Divide.

**NO** A “no” vote on Proposition 114 means that Colorado will not be required to reintroduce gray wolves.

115

### Proposition 115: Prohibit Abortions After 22 Weeks

*Placed on the ballot by citizen initiative • Passes with a majority vote*

#### Ballot Title

Shall there be a change to the Colorado Revised Statutes concerning prohibiting an abortion when the probable gestational age of the fetus is at least twenty-two weeks, and, in connection therewith, making it a misdemeanor punishable by a fine to perform or attempt to perform a prohibited abortion, except when the abortion is immediately required to save the life of the pregnant woman when her life is physically threatened, but not solely by a psychological or emotional condition; defining terms related to the measure including “probable gestational age” and “abortion,” and excepting from the definition of “abortion” medical procedures relating to miscarriage or ectopic pregnancy; specifying that a woman on whom an abortion is performed may not be charged with a crime in relation to a prohibited abortion; and requiring the Colorado medical board to suspend for at least three years the license of a licensee whom the board finds performed or attempted to perform a prohibited abortion?

#### What Your Vote Means

**YES** A “yes” vote on Proposition 115 prohibits abortions in Colorado after 22 weeks gestational age, except when an abortion is immediately required to save the life of a pregnant woman.

**NO** A “no” vote on Proposition 115 means that abortion in Colorado continues to be legal at any time during a pregnancy.



116

**Proposition 116: State Income Tax Rate Reduction**

*Placed on the ballot by citizen initiative • Passes with a majority vote*

**Ballot Title**

**What Your Vote Means**

Shall there be a change to the Colorado Revised Statutes reducing the state income tax rate from 4.63% to 4.55%?

**YES** A “yes” vote on Proposition 116 reduces the state income tax rate to 4.55 percent for tax year 2020 and future years.

**NO** A “no” vote on Proposition 116 keeps the state income tax rate unchanged at 4.63 percent.

117

**Proposition 117: Voter Approval for Certain New State Enterprises**

*Placed on the ballot by citizen initiative • Passes with a majority vote*

**Ballot Title**

**What Your Vote Means**

Shall there be a change to the Colorado Revised Statutes requiring statewide voter approval at the next even-year election of any newly created or qualified state enterprise that is exempt from the Taxpayer’s Bill of Rights, Article X, Section 20 of the Colorado constitution, if the projected or actual combined revenue from fees and surcharges of the enterprise, and all other enterprises created within the last five years that serve primarily the same purpose, is greater than \$100 million within the first five fiscal years of the creation or qualification of the new enterprise?

**YES** A “yes” vote on Proposition 117 requires voter approval for new state government enterprises with fee revenue over \$100 million in the first five years.

**NO** A “no” vote on Proposition 117 retains the state legislature’s authority to create new enterprises as under current law.



## Quick Ballot Reference Guide

# 118

### Proposition 118: Paid Family and Medical Leave Insurance Program

*Placed on the ballot by citizen initiative • Passes with a majority vote*

#### Ballot Title

Shall there be a change to the Colorado Revised Statutes concerning the creation of a paid family and medical leave program in Colorado, and, in connection therewith, authorizing paid family and medical leave for a covered employee who has a serious health condition, is caring for a new child or for a family member with a serious health condition, or has a need for leave related to a family member's military deployment or for safe leave; establishing a maximum of 12 weeks of family and medical leave, with an additional 4 weeks for pregnancy or childbirth complications, with a cap on the weekly benefit amount; requiring job protection for and prohibiting retaliation against an employee who takes paid family and medical leave; allowing a local government to opt out of the program; permitting employees of such a local government and self-employed individuals to participate in the program; exempting employers who offer an approved private paid family and medical leave plan; to pay for the program, requiring a premium of 0.9% of each employee's wages, up to a cap, through December 31, 2024, and as set thereafter, up to 1.2% of each employee's wages, by the director of the division of family and medical leave insurance; authorizing an employer to deduct up to 50% of the premium amount from an employee's wages and requiring the employer to pay the remainder of the premium, with an exemption for employers with fewer than 10 employees; creating the division of family and medical leave insurance as an enterprise within the department of labor and employment to administer the program; and establishing an enforcement and appeals process for retaliation and denied claims?

#### What Your Vote Means

**YES** A "yes" vote on Proposition 118 means the state will create an insurance program to provide paid family and medical leave benefits to eligible employees in Colorado funded by premiums paid by employers and employees.

**NO** A "no" vote on Proposition 118 means the state will not create a paid family and medical leave insurance program.



# Repeal Gallagher Amendment

*Placed on the ballot by the legislature • Passes with a majority vote*

## Amendment B proposes amending the Colorado Constitution to:

- repeal the Gallagher Amendment requiring residential and nonresidential property tax revenues to make up the same portion of total statewide property taxes as when the Gallagher Amendment was adopted in 1982, including the requirement that sets the nonresidential assessment rate at 29 percent.

### What Your Vote Means

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**YES** A “yes” vote on Amendment B repeals sections of the Colorado Constitution that set a fixed statewide ratio for residential and nonresidential property tax revenue. Assessment rates for all property types will remain the same as they are now, projected future decreases in the residential assessment rate will not be required, and any future increases in assessment rates would require a vote of the people.

**NO** A “no” vote on Amendment B leaves constitutional provisions related to property taxes in place, maintaining current requirements for setting the assessment rates used to calculate property taxes. This is expected to result in a decreasing residential assessment rate over time and in automatic local mill levy increases in jurisdictions where required by law.

# B

## Repeal Gallagher Amendment

### Summary and Analysis for Amendment B

In Colorado, property taxes fund local government services, including services provided by cities, counties, and special districts, such as local police and fire protection, hospitals, transportation, and the local share of K-12 education. The Gallagher Amendment sets statewide rules for property taxes funding these local services. This analysis first summarizes what Amendment B does, then describes how property taxes are calculated, and finally discusses how the measure affects taxpayers and governments.

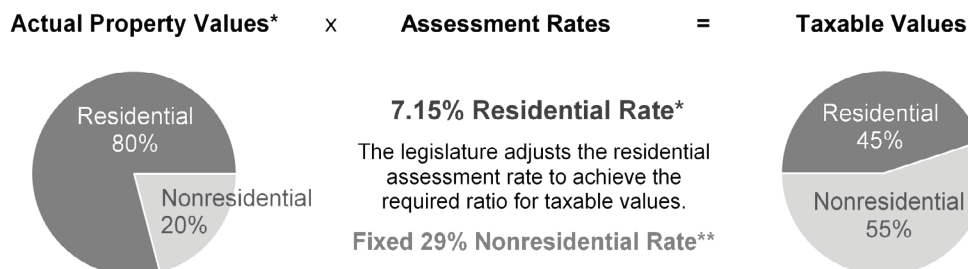
#### What does Amendment B do?

Amendment B removes provisions related to the residential and nonresidential assessment rates from the constitution, including the provisions commonly known as the Gallagher Amendment.

The Gallagher Amendment currently requires that residential and nonresidential property make up constant portions of total statewide taxable property over time. Since adoption in 1982, these provisions have required that the taxable value of residential property make up about 45 percent, and the taxable value of nonresidential property about 55 percent of statewide taxable property. Actual property values have not matched the required ratios over time because residential property values have generally grown faster than nonresidential property values. Since the taxable portion of most nonresidential property values is fixed at 29 percent, the state legislature adjusts the residential assessment rate to maintain the required ratio, as shown in Figure 1.

Amendment B removes these provisions from the constitution, leaving the residential and nonresidential assessment rates at their current rates in state statute. Under current law, the residential assessment rate is expected to decrease in future years, reducing the amount of property taxes paid by property owners and collected by local governments. Amendment B would eliminate automatic tax increases adopted by some local jurisdictions to offset revenue losses from the Gallagher Amendment. In jurisdictions that have not adopted automatic tax increases, Amendment B eliminates projected future decreases in the residential assessment rate, and any increase in nonresidential or residential assessment rates would require voter approval.

**Figure 1**  
**Assessment Rate Adjustments Under Current Law**



\* Actual property values are for 2019. The residential assessment rate is for 2019 and 2020. This assessment rate has fallen over time to maintain the fixed ratio for taxable values of about 45 percent residential and 55 percent nonresidential.

\*\* Assessment rate for most nonresidential property.

## How are property taxes calculated?

Property taxes are paid by residential homeowners and nonresidential property owners, including farmers, ranchers, oil and gas operators, and other businesses. Property taxes are paid on a portion of a property's actual value. The actual value of property is determined by the county assessor or state property tax administrator. The portion of the actual value on which taxes are paid is known as taxable value. Taxable value is also known as assessed value.

Taxable value is calculated by multiplying the actual value by an assessment rate. The assessment rate is currently 7.15 percent for residential properties and is fixed at 29 percent for most nonresidential properties. Mines and lands that produce oil and gas are assessed at different rates than other nonresidential property.

Taxable value is then multiplied by the tax rate, called a mill levy, to determine the property taxes owed. One mill equals \$1 for each \$1,000 dollars of taxable value. For example, 100 mills is equal to a tax rate of 0.1 (100/1,000), or 10 percent. The tax rate varies for each property based on the local taxing districts in which it is located. Figure 2 provides an example of how property taxes are calculated.

**Figure 2**  
**Property Tax Calculation**

*Example: Property valued at \$300,000 and taxed at 100 mills*

**Taxable value** = Property value x Assessment rate

Residential      \$300,000    x      7.15%    = \$21,450 taxable value

Nonresidential    \$300,000    x      29%      = \$87,000 taxable value

**Property taxes** = Taxable value x Tax rate (Mills/1000)

Residential      \$21,450      x      0.100      = **\$2,145 owed**

Nonresidential    \$87,000      x      0.100      = **\$8,700 owed**

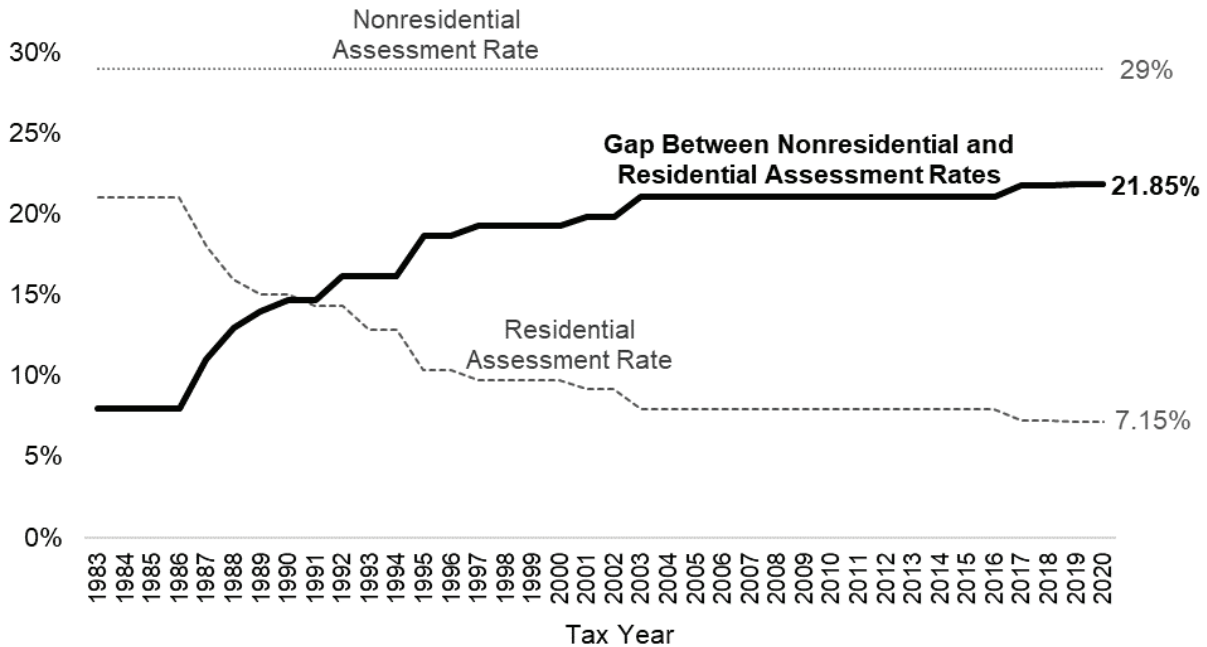
## How has the residential assessment rate changed over time?

In most years, residential property values have grown faster than nonresidential values, causing the residential assessment rate to be lowered so that residential properties continue to make up about 45 percent of statewide taxable value. As shown in Figure 3, the residential assessment rate has been reduced from 21 percent when these provisions went into effect in 1983 to a current rate of 7.15 percent. With the fixed nonresidential assessment rate at 29 percent, and the current 7.15 percent residential assessment rate, nonresidential property owners pay an effective tax rate that is approximately four times higher than residential property owners. The downward shift of the residential assessment rate is expected to continue in future years.

# B

## Repeal Gallagher Amendment

**Figure 3  
Gap in Assessment Rates Since 1983**



When nonresidential property values grow faster than residential property values, the residential assessment rate must increase to maintain the constant ratio; however, other constitutional provisions require that voters approve such an increase. As a result, the state legislature may decrease, hold flat, or ask voters to approve an increase in the residential assessment rate. Since 1999, there have been six instances when the residential assessment rate would have increased, but the legislature did not refer a measure to voters and the rate instead stayed flat.

### What factors impact property taxes?

Property taxes paid by a property owner are dependent on three components: actual property value, the applicable assessment rate, and the mill levy. Changes to any of these components impact the amount of property taxes paid and thus, the amount of revenue collected by a local government. Amendment B concerns only residential and nonresidential assessment rates; however, other changes to property values or tax rates also impact the amount of property taxes owed.

### What are the automatic mill levy increases that some local governments have adopted?

In response to the shift between residential and nonresidential assessment rates, many local governments have adopted laws that automatically increase local mill levies to offset the revenue losses from the Gallagher Amendment. These automatic increases counteract the reduction in the residential assessment rate and result in a net property tax increase for nonresidential property owners. These automatic mill levy increases would not be triggered if Amendment B passes.



**How does Amendment B affect residential property taxpayers?**

Under Amendment B, the residential assessment rate will remain at the current 7.15 percent for residential property. Without the measure, the residential assessment rate is projected to decrease in future years due to the relative growth of residential property values compared to nonresidential property values. As a result, Amendment B is expected to eliminate projected future reductions in the residential assessment rate, and thus, could result in higher property taxes paid by residential taxpayers, if property values increase and if automatic mill levy increases do not offset assessment rate reductions.

**How does Amendment B affect nonresidential taxpayers?**

Under Amendment B, the assessment rate will remain in state law at 29 percent for most nonresidential property. Amendment B will have no impact on the amount of taxes paid by most nonresidential property owners.

In the local governments that have approved automatic mill levy increases to offset revenue reductions from the Gallagher Amendment, Amendment B will prevent property tax increases for businesses, farmers, and other nonresidential property owners, as the higher mill levies that would have been triggered by decreases in the residential assessment rate under the Gallagher Amendment will no longer be required.

**How does Amendment B impact local government revenue?**

Under the current system, the decline in the residential assessment rate has constrained property tax revenue to local governments. The impact varies across the state, with the largest impacts occurring in areas without much nonresidential property or with only slow growth in home prices. These areas are generally small and rural; however, metropolitan areas with slow growth in home values are also impacted. Amendment B prevents further decreases in the residential assessment rate, thus preventing declines in local government property tax revenue used to provide local services.

**How does Amendment B impact state government spending for schools?**

Schools are funded through a combination of state and local revenue, with the state making up the difference between an amount of school district funding identified through a formula in state law and the amount of local tax revenue generated. By preventing future decreases in the residential assessment rate, Amendment B increases local property tax collections for school districts and reduces the amount the state must pay to make up the difference.

**If Amendment B passes, can the state legislature change the assessment rates?**

Under Amendment B, the state legislature may decrease the assessment rates, but cannot increase them without voter approval. Currently, assessment rates are set in state law at 7.15 percent for residential property and 29 percent for most nonresidential property.

## B

## Repeal Gallagher Amendment

*For information on those issue committees that support or oppose the measures on the ballot at the November 3, 2020, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:*

<https://www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html>

### Arguments For Amendment B

- 1) The Gallagher Amendment is outdated and full of unintended consequences. If the Gallagher Amendment is not repealed, owners of high-end homes in Denver's wealthiest neighborhoods would get a tax cut next year, while small businesses and farmers would pay a larger share of property taxes. The Gallagher Amendment causes small businesses to be taxed at a rate four times higher than residential property owners, and penalizes rural and low-income communities that lack a significant commercial tax base.
- 2) Colorado has some of the lowest residential property taxes in the nation, and Amendment B fixes property tax assessment rates at their current levels. Amendment B is not a tax increase. Under Amendment B, the property tax rates homeowners and businesses pay could only be increased by a vote of the people.
- 3) Amendment B will prevent deep cuts to schools, hospitals, fire protection, and other local services in many areas of the state. Declines in the residential assessment rate caused by the Gallagher Amendment have resulted in significant reductions in vital services provided by local governments, particularly in rural and low-income communities. Amendment B allows local governments to continue providing services that their communities expect.

### Arguments Against Amendment B

- 1) Amendment B results in higher property taxes for homeowners by preventing future drops in the residential assessment rate. Increasing home values have already resulted in higher property taxes for many homeowners. Higher taxes mean that homeowners will have less money to spend or save, and landlords may increase rents, at a time when many are already struggling to make ends meet.
- 2) The current property tax system keeps residential property taxes low, and prevents special interests from obtaining tax breaks at the expense of homeowners. Amendment B removes an important protection for homeowners from the constitution. Without these protections, homeowners may end up paying an increasing share of property taxes.
- 3) There are better alternatives to amending the constitution. Local governments can instead ask their voters to raise tax rates or seek other solutions to provide services such as fire protection, schools, and libraries. These alternatives would allow voters in each local jurisdiction to decide for themselves how to best fund services for their community.

## Estimate of Fiscal Impact for Amendment B

**Local revenue and spending.** For many local governments, including counties, cities, school districts, and special districts, Amendment B will result in increased property tax revenue. The amount of any increase will depend on what the residential assessment rate would have been in the future without the measure, as well as whether voters have already approved local tax increases to counteract future potential decreases in the residential assessment rate.

**State spending.** To the extent that Amendment B increases property tax revenue to school districts, additional funding will be available for the local share of the state's system of school finance, reducing the amount the state must pay to make up the difference between local revenue and the school district funding amount identified through a formula in state law.

**Taxpayer impacts.** Maintaining the current residential assessment rate results in higher property taxes for many residential property owners compared to what they would owe if residential assessment rates were lowered in the future. The impact on property owners from holding the residential assessment rate constant in the future will vary based on several factors, including what future decreases in the residential assessment rate would have been required without the measure, the actual value of the property, and the tax rates of the local taxing districts. The measure does not impact the assessment rate for most nonresidential taxpayers.



# Conduct of Charitable Gaming

*Placed on the ballot by the legislature • Passes with 55 percent of the vote*

## **Amendment C proposes amending the Colorado Constitution to:**

- reduce the number of years a nonprofit organization must operate in Colorado to apply for a bingo-raffle license from five to three; and
- ease compensation and organization membership restrictions for bingo-raffle workers.

### **What Your Vote Means**

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**YES** A “yes” vote on Amendment C allows nonprofit organizations operating in Colorado for three years to apply for a bingo-raffle license, permits these games to be conducted by workers who are not members of the organization, and allows workers to receive compensation up to minimum wage.

**NO** A “no” vote on Amendment C maintains the current requirements that nonprofit organizations must operate in Colorado for five years prior to applying for a bingo-raffle license, and that workers must be unpaid volunteers who are members of the nonprofit organization.

## Summary and Analysis for Amendment C

### What does Amendment C do?

The Colorado Constitution currently prohibits nonprofit organizations from paying bingo-raffle workers and prohibits anyone who is not a member of the nonprofit from participating in the management or operation of a game. Amendment C makes the following changes to these provisions. The measure:

- decreases the number of years that a nonprofit organization must operate in Colorado to apply for a bingo-raffle license from five to three and permits the legislature to further modify this requirement after January 1, 2024;
- eliminates the requirement that bingo-raffle workers be members of the nonprofit organization; and
- permits people managing or operating charitable games to either be volunteers or to receive compensation, such as meals or payment, which cannot exceed the minimum wage.

### What types of charitable gaming are currently allowed in Colorado?

In 1958, the Colorado Constitution was amended to permit the operation of games of chance, such as bingo and raffles, by certain nonprofit organizations. Typical games of chance include:

- bingo, in which each player has at least one card with a grid of letters and numbers and marks off the letter and number combinations called by the bingo caller until one of the players completes the designated winning pattern; and
- raffles, which are tickets that have a unique number or other identifier randomly drawn to reveal the prize winner. Pull-tabs and pickles are considered a type of raffle.

Bingo and raffle games are managed and conducted by nonprofit organizations. The proceeds of any game must be exclusively devoted to the purposes of the nonprofit organization conducting the bingo or raffle. Organizations may not pay bingo-raffle workers any wage.

### What organizations can currently conduct bingo and raffle games?

Only nonprofit organizations that have operated continuously in Colorado for five or more years can be licensed to conduct bingo or raffle games. The following types of nonprofit organizations can apply for a license: chartered branches, lodges, and chapters of national or state organizations; religious, charitable, labor, fraternal, educational, voluntary firefighters', or veterans' organizations; political parties; and the Colorado State Fair Authority.

## C

## Conduct of Charitable Gaming

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<https://www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html>

### Argument For Amendment C

- 1) Bingo-raffle games are an opportunity for nonprofit organizations to raise funds for their programs. Allowing nonprofit organizations to compensate workers reduces the burden on nonprofits to provide volunteers to operate the games. Expanding licenses to newer nonprofit organizations removes a barrier and provides them with additional fundraising opportunities. By increasing access to bingo-raffle fundraising, this measure may help increase funding for nonprofit organizations.

### Argument Against Amendment C

- 1) Professionalizing bingo-raffle operations undermines their charitable fundraising purpose. Paying workers increases overhead to operate games, potentially reducing the amount of money nonprofit organizations are able to raise and dedicate to their core mission. By removing the requirement that workers be volunteers and expanding the number of nonprofits that participate, bingo-raffle games become more like for-profit gambling than charitable fundraising.

### Estimate of Fiscal Impact for Amendment C

**State revenue.** Beginning in state budget year 2020-21, Amendment C will increase state revenue by about \$5,000 per year as a result of additional application and renewal fees for bingo-raffle licenses, based on an assumption of approximately 50 new applicants paying the current fee of \$100. The measure may also increase state revenue from the administrative fee assessed on the charitable gaming proceeds received by bingo-raffle license holders. The administrative fees from new licensees help offset the increased state spending.

**State spending.** Amendment C increases state spending by about \$83,000 in state budget year 2020-21, and by about \$37,500 per state budget year in future years. This spending is required to process additional bingo-raffle licenses, conduct additional compliance investigations, and make changes to the computer system and reporting tools used for bingo-raffle licensing.



# Citizenship Qualification of Voters

*Placed on the ballot by citizen initiative • Passes with 55 percent of the vote*

## **Amendment 76 proposes amending the Colorado Constitution to:**

- specify that “only a citizen” of the United States rather than “every citizen” of the United States is eligible to vote in Colorado elections.

### **What Your Vote Means**

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**YES** A “yes” vote on Amendment 76 will change constitutional language to specify that only U.S. citizens age 18 and older are eligible to participate in Colorado elections.

**NO** A “no” vote on Amendment 76 means the current constitutional language allowing every eligible U.S. citizen to vote in Colorado elections will remain unchanged.

## Summary and Analysis for Amendment 76

### What are the requirements to vote in Colorado?

The Colorado Constitution and state law establish the eligibility of voters. Under current law, a U.S. citizen may vote in Colorado if he or she is at least 18 years old, has lived in the state at least 22 days immediately prior to the election, and has registered to vote. The Colorado Constitution guarantees this right to every U.S. citizen, but does not specifically prohibit extending voting eligibility to noncitizens or those under age 18. For example, state law allows 17-year-olds to vote in primary elections if they will be 18 years old by the general election.

### What happens if Amendment 76 passes?

Amendment 76 allows only U.S. citizens who have met all other legal requirements to vote in elections. Adoption of the measure prevents the state from extending voter eligibility to noncitizens in the future, as well as to those under the age of 18. However, it is unclear if the measure prohibits a city or town with its own “home rule” charter from expanding voter eligibility, and ultimately the courts may have to decide how the measure is applied to elections in home rule cities and towns.<sup>1</sup>

The measure has no immediate impact on voting requirements related to residency and registration and does not change current election law that excludes noncitizens from voting. However, under Amendment 76, 17-year-olds who are currently able to vote in primary elections will no longer be eligible to do so.

### What happens if Amendment 76 fails?

The current constitutional language allowing every U.S. citizen who has met the other legal requirements to vote in elections remains unchanged.

### Who is considered a U.S. citizen under the law?

U.S. citizenship is governed by federal law, specifically the federal Immigration and Nationality Act. Federal law allows a person to become a U.S. citizen if he or she:

- was born in the United States or certain territories or outlying possessions of the United States;
- was born abroad but had a parent who was a U.S. citizen at the time of the person’s birth; or
- is naturalized, which is the process by which U.S. citizenship is granted to a foreign citizen or national after he or she fulfills the requirements established by the U.S. Congress.

<sup>1</sup> Additional information on home rule cities and towns can be found in Legislative Council Publication Number 20-16 here: <https://leg.colorado.gov/publications/home-rule-governance-colorado>.



### How are Colorado elections conducted?

Coloradans vote on a variety of offices and ballot questions at the local, state, and federal level. Local government elections include school district, special district, city, and county elections. Colorado holds a general election each November in even-numbered years. Additional elections may be called at other times, for example to decide primary contests or for voters to decide local matters. Home rule cities and towns have the power to set the procedures for all matters pertaining to city and town elections. All other elections are conducted pursuant to state laws.

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### Argument For Amendment 76

- 1) Voting is a fundamental right reserved for U.S. citizens. Amendment 76 guarantees that the state will not be able to pursue policies that allow noncitizens to vote. The measure specifies who can vote in Colorado and provides additional constitutional protections for Colorado's elections.

### Argument Against Amendment 76

- 1) Amendment 76 makes an unnecessary and potentially divisive change. The state already has a secure election system that ensures only those who meet legal requirements can vote in elections. Ultimately, the measure seeks to solve a problem that does not exist, may result in voter confusion about state and local elections, and could discourage and even disenfranchise voters.

### Estimate of Fiscal Impact for Amendment 76

**No fiscal impact.** Amendment 76 does not change the revenue, spending, or workload of any state agency or local government, and is assessed as having no fiscal impact.



# Local Voter Approval of Casino Bet Limits and Games in Black Hawk, Central City, and Cripple Creek

*Placed on the ballot by citizen initiative • Passes with a majority vote*

## **Amendment 77 proposes amending the Colorado Constitution and the Colorado statutes to:**

- allow voters in the three gaming cities — Black Hawk, Central City, and Cripple Creek — to increase or remove current bet limits and approve any new casino games in each city; and
- expand the current use of casino tax revenue for community colleges to include student retention and completion programs.

### **What Your Vote Means**

**YES** A “yes” vote on Amendment 77 means that the voters of Black Hawk, Central City, and Cripple Creek will be allowed to increase or remove casino bet limits and approve new casino games to help fund community colleges.

**NO** A “no” vote on Amendment 77 means that current casino bet limits and games will remain in the constitution, and a statewide vote will continue to be required to make any changes to these restrictions.

## Summary and Analysis for Amendment 77

### What happens if Amendment 77 passes?

- Casino bet limits and restrictions on the types of casino games in each gaming city will be removed from the constitution.
- Voters in Black Hawk, Central City, and Cripple Creek may approve new casino bet limits and add new casino games in their respective cities. Current games and bet limits of \$100 will remain until the voters of each city authorize different bet amounts and/or games.
- If local voters in the three gaming cities approve new casino games and bet limits:
  - the Colorado Gaming Commission will establish rules for the new games;
  - casinos may offer new casino games and any new bet limits starting May 1, 2021; and
  - community colleges may use any additional casino tax revenue to fund student retention and completion programs, in addition to uses already allowed under current law, which include student financial aid, classroom instruction, and workforce development programs.

### What types of gambling are currently allowed in Colorado?

In 1990, Colorado voters passed a constitutional amendment allowing bets of up to \$5 on slot machines, blackjack, and poker only in Black Hawk, Central City, and Cripple Creek. The limits on casino gambling were expanded in 2008, allowing the games of roulette and craps, bets of up to \$100, and extended casino hours of operation. Sports betting was legalized both online and at casinos in 2019.

Outside of Black Hawk, Central City, and Cripple Creek, Colorado also permits gambling on horse racing, simulcast horse and dog races, the state lottery, and bingos and raffles sponsored by nonprofit organizations. These types of gambling will not be impacted by this measure.

Gambling is also legal at the Southern Ute and Ute Mountain Ute tribal casinos, which will not be impacted by this measure.

### If new casino bet limits and games are approved, how would additional state tax revenue be spent?

Under current law, casinos pay taxes on all bets made minus all payouts to players. Conditional upon voter approval, Amendment 77 will likely generate additional casino tax revenue, depending on the bet limits and games that are approved.

After casino regulation expenses are paid, any additional tax revenue will be distributed, along with existing tax revenue, in the manner required under current law:

- 78 percent will go to community colleges;

- 12 percent will go to Gilpin and Teller Counties; and
- 10 percent will go to the cities of Black Hawk, Central City, and Cripple Creek.

### How does Amendment 77 change the way community colleges spend gaming tax revenue?

This measure expands the way community college funding from gaming can be spent to include programs and services that promote student retention and degree completion programs. Currently, community colleges are allowed to spend gaming tax revenue on financial aid, classroom instruction, and workforce development programs.

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### Arguments For Amendment 77

- 1) Amendment 77 allows voters in Black Hawk, Central City, and Cripple Creek to make decisions that are best for their communities. Local residents impacted by changes to gambling in Colorado are best equipped to address the needs of their communities and should be allowed to control what happens in their cities.
- 2) Without raising taxes on Coloradans, Amendment 77 will likely increase the amount of funding for community college financial aid, classroom instruction, workforce development, student retention, and degree completion programs. This additional revenue will help provide important educational and employment opportunities during this economic downturn and is essential when recent state and local tax revenues have decreased significantly.

### Arguments Against Amendment 77

- 1) Removing bet limits may increase the prevalence and severity of problem gambling. Problem gambling often leads to negative social impacts ranging from lower work productivity, financial problems, and higher crime rates to family neglect and abuse, substance abuse, and suicide. Amendment 77 increases the risk of gambling problems without setting aside any of the new tax revenue to help people harmed by problem gambling.
- 2) Expanding casino gambling may negatively impact other communities in Colorado that will no longer have a voice in changes to limits on bets and games. Other cities will not receive any of the tax revenue to help offset the burden created by additional traffic, intoxicated driving, or any problem gambling issues. All Colorado voters deserve to have a say in activities that impact the entire state.

## Estimate of Fiscal Impact for Amendment 77

The following fiscal impacts are conditional upon voter approval in at least one of the three gaming cities and will depend on the casino bet limits and new games approved in those cities.

**State and local government revenue.** Amendment 77 will likely increase state and local revenue. If bet limits go up, taxable casino revenue and state gaming tax collections are likely to increase. State gaming tax revenue is distributed in part to the municipal and county governments where casinos are allowed. The amount of any revenue increase will depend on how much any locally approved gaming changes increase the revenue on which casinos pay taxes. For reference, a previous expansion of betting limits and allowable casino games in 2008 increased gaming revenue by about \$10 million per year.

**State and local government spending.** Amendment 77 will likely increase state, local, and community college spending if gaming revenue increases. The amount of any spending will depend on how much any locally approved gaming changes increase the revenue on which casinos pay taxes. The Division of Gaming in the Department of Revenue will need to update rules and documentation if either bet limits are increased or new games are added. This measure will also increase local government spending in the three gaming cities if they hold an election to increase bet limits or add new casino games in each city. Any additional revenue received by community colleges will be spent on programs allowed under current law and those included in this amendment.

**Taxpayer impacts.** Amendment 77 will likely increase taxes paid by casinos. The amount by which taxes will increase depends on future decisions made by voters in the three gaming cities.



# Taxes on Nicotine Products

*Placed on the ballot by the legislature • Passes with a majority vote*

## Proposition EE, if approved, would:

- increase taxes on cigarettes and tobacco products;
- create a new tax on nicotine products, including vaping products; and
- distribute the new revenue to expanded preschool programs, as well as to K-12 education, rural schools, affordable housing, eviction assistance, tobacco education, and health care.

## What Your Vote Means

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**YES** A “yes” vote on Proposition EE increases taxes on cigarettes and other tobacco products, and creates a new tax on nicotine products, including vaping products. The new tax revenue will be spent on education, housing, tobacco prevention, health care, and preschool.

**NO** A “no” vote on Proposition EE means taxes on cigarettes and other tobacco products will stay the same, and there will be no new taxes on nicotine or vaping products.

## Summary and Analysis for Proposition EE

### Why is Proposition EE on the ballot?

Earlier this year, the state legislature passed a law to raise taxes on cigarettes and tobacco products, create a state tax on nicotine products, and modify the regulation of these products. The new law takes effect only if Proposition EE is approved by voters, as all tax increases require voter approval under the Colorado Constitution. This analysis discusses the changes that will occur if Proposition EE passes.

### How are cigarettes, other tobacco products, and nicotine products currently taxed?

Cigarettes are currently taxed at 4.2¢ per cigarette, which is 84¢ per pack of 20 cigarettes. Tobacco products include chewing tobacco, cigars, and snuff and are currently taxed at 40 percent of the manufacturer's list price, which is the price at which a manufacturer sells the product to a distributor. Nicotine products, which include vaping products, are not currently subject to any existing state cigarette or tobacco tax. All three products are currently subject to the state sales tax.

Cigarette and tobacco taxes are required to be paid by the distributor that first receives products in the state, which may include local manufacturers. The business pays taxes to the state, but may keep a portion of the tax as compensation for work associated with filing taxes.

**Current revenue distributions.** Current cigarette and tobacco tax revenue is distributed to a variety of health care, tobacco education, and disease prevention programs, as well as for general state programs and services.

### How does Proposition EE change taxes on those products?

Proposition EE raises taxes on cigarettes and tobacco products, and establishes a new tax on nicotine products. The new taxes increase incrementally until they are fully phased in by 2027. Table 1 lists the current tax rates and the new rates under the measure. The new revenue is exempt from constitutional spending limits.

**Table 1**  
**Changes to Cigarette, Tobacco, and Nicotine Products Taxes**

Product	Current Tax Rates	New Rates Under Proposition EE*							Tax Rate Increase 2021-2027
		2021	2022	2023	2024	2025	2026	2027	
Cigarettes <i>Tax per pack</i>	\$0.84	\$1.94	\$1.94	\$1.94	\$2.24	\$2.24	\$2.24	\$2.64	\$1.80
Tobacco Product <i>Percent of price**</i>	40%	50%	50%	50%	56%	56%	56%	62%	22%
Nicotine Products <i>Percent of price**</i>	None	30%	35%	50%	56%	56%	56%	62%	62%

\* Rate increases begin January 1, except in 2024 and 2027, when rate increases begin July 1.

\*\* Manufacturer's list price.



## Taxes on Nicotine Products

If approved, the measure also:

- sets new tax rates for modified risk tobacco products, which are federally designated as having lower health risks compared to existing commercial products. Currently, there is only one type of tobacco product that has received this designation for sale nationwide. This product would be taxed at 35 percent of the manufacturer's list price, while a regular tobacco product would be taxed at 50 percent in 2021;
- establishes a minimum tax for moist snuff products at \$1.48 per 1.2 ounce container, increasing to \$2.26 by 2027-28. Moist snuff is a type of cut, smokeless tobacco that can be loose or pouched and is intended to be placed in the mouth rather than sniffed;
- sets the minimum after-tax price of cigarettes for consumers at \$7.00 per pack beginning in January 2021, and \$7.50 per pack beginning in July 2024;
- makes online sales from out of state retailers to Colorado consumers subject to the new taxes; and
- reduces the portion of the taxes that distributors may keep as compensation for the work associated with filing taxes from 4.0 percent to 0.4 percent for cigarette distributors, from 3.33 percent to 1.6 percent for tobacco distributors, and sets this rate at 1.1 percent for nicotine distributors.

### **Are vaping products taxed under Proposition EE?**

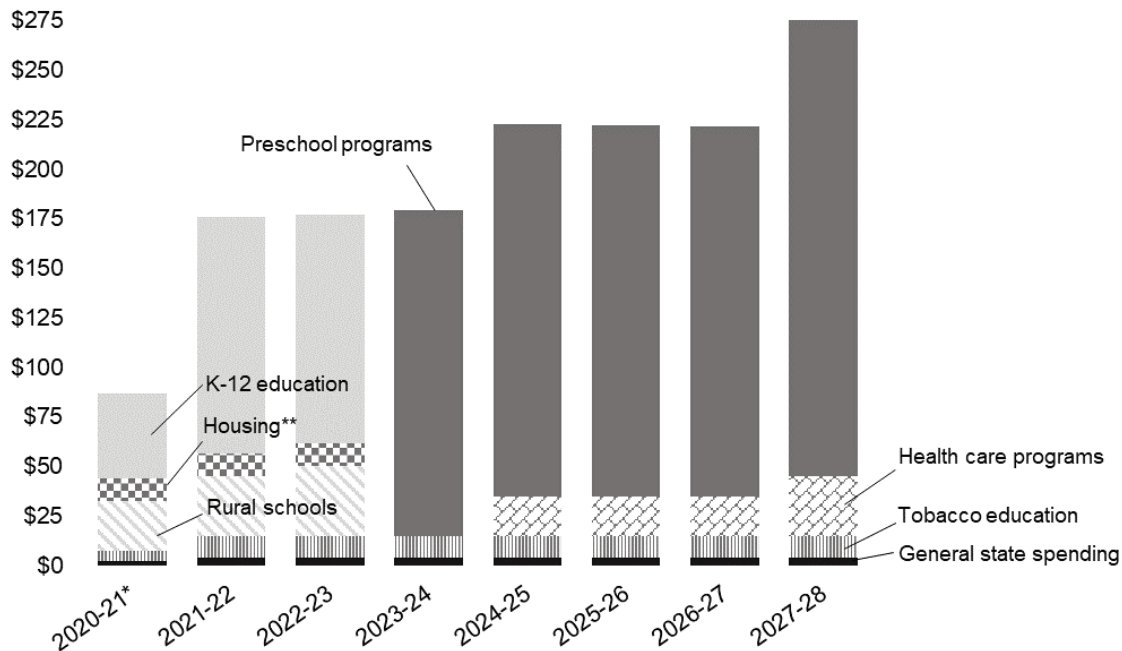
Yes, vaping products that contain liquid nicotine are subject to the nicotine tax established by Proposition EE. Vaping products and devices that do not contain nicotine are not subject to the tax. Vaping products are not eligible for the lower tax rates for modified risk tobacco products, even if they are approved for this designation by the federal government.

### **How will the new tax revenue be spent?**

Proposition EE is expected to generate up to \$175.6 million in cigarette, tobacco, and nicotine tax revenue in budget year 2021-22, the first full year the measure will be in effect, and up to \$275.9 million beginning in budget year 2027-28 when the new tax rates are fully phased in. Figure 1 shows the programs that will receive funding as the new tax rates are phased in through budget year 2027-28. Programs funded in budget year 2027-28 will continue to receive funding in future years.



**Figure 1**  
**Distributions of New Tax Revenue**  
*Millions of dollars, by budget year*



\* Half-year impact.

\*\* Includes housing development and eviction legal assistance.

As shown in the above figure, the measure will provide funding for the following programs:

- **Preschool programs.** Proposition EE provides funding for expanded preschool, including at least ten hours per week of free preschool for every child in their final year before kindergarten. A portion of the additional sales tax revenue from the minimum cigarette price is also used for this purpose.
- **Rural schools.** Of the money allocated for rural schools in the first three years, 55 percent goes to rural school districts with between 1,000 and 6,500 students, and 45 percent goes to rural school districts with fewer than 1,000 students. The funding is allocated on a per-student basis.
- **K-12 education.** In addition to the funding for rural schools, any revenue not allocated to other programs will be available for K-12 education funding for the first three years. Specific uses may include school finance funding to school districts statewide, including charter schools, as well as other education programs.
- **Housing development.** In the first three years, funding will be allocated as grants or loans to buy, renovate, and construct houses, or provide rental assistance, in an effort to increase the supply of affordable housing. Of the amount allocated for this purpose, \$5.0 million must be used in rural areas.
- **Eviction legal assistance.** Funding for this purpose is allocated in the first three years and will be awarded to organizations that provide legal assistance to low-income clients at risk of eviction.



## Taxes on Nicotine Products

- **Health care programs.** Funding allocated for health care programs will be used for Medicaid, primary care, tobacco use prevention, children’s health and a variety of other health care programs that currently receive cigarette and tobacco tax revenue.
- **General state spending.** Of the amount allocated for this purpose, 27 percent must be distributed to local governments, and the remainder used for general state spending, which may include education, transportation, and health care, and will be determined by the state legislature. A portion of the additional sales tax revenue from the minimum cigarette price is also used for general state spending.
- **Tobacco education programs.** Money allocated for this purpose is used for grants for community-based and statewide programs to reduce tobacco use by youth, encourage cessation, and reduce exposure to secondhand smoke.

### How would preschool availability and funding change?

Currently, the Colorado Preschool Program funds 29,360 half-day preschool slots for three- and four-year-old children who are from low-income families, in need of language development, or who meet certain criteria indicating they may be in danger of falling behind in school. About 9,000 low-income students also have access to preschool through federal Head Start programs. The measure requires that the new funding be used to offer at least 10 hours per week of free preschool to every child in their final year before kindergarten. This is expected to begin in the 2023-24 school year. Any remaining revenue must be used to expand preschool opportunities for low-income families and children at risk of not being ready for kindergarten.

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### Arguments For Proposition EE

- 1) Colorado has one of the highest rates of youth vaping in the country, while also having one of the lowest tax rates on cigarettes and tobacco products, and no tax on vaping products. Cigarettes, tobacco, and nicotine products are addictive and have negative health impacts, which can include cancer as well as heart and lung disease. Tax increases usually result in higher prices, which deter smoking and tobacco use, especially among youth and young adults. Higher taxes on cigarettes, tobacco products, and vaping products could decrease consumption while funding health care, and tobacco cessation, education, and prevention programs.
- 2) Proposition EE provides needed funding for education. The impacts of the COVID-19 pandemic on the state budget have resulted in a 10 percent decrease in the state share of public school funding for the 2020-21 school year. Additional federal funding has helped lessen the impact of this state budget cut in 2020; however, it is not likely to be available next year, and further cuts are expected. The

measure provides vital funding for schools as the economy recovers, and additional assistance for small rural districts that are disproportionately impacted by state funding cuts.

- 3) Providing access to free preschool gives all children the same foundation before entering kindergarten. Currently, half of Colorado three- and four-year-olds do not attend any type of preschool. High quality preschool is shown to improve educational, economic, and health outcomes throughout a child's life, including higher wages, higher graduation rates, and fewer criminal convictions. Access to preschool also supports working parents by giving them the option to enroll their children in up to ten hours per week at no cost.

### Arguments Against Proposition EE

- 1) Increasing taxes on cigarette, tobacco, and nicotine products imposes a financial burden on people who choose to consume them, particularly low-income users. Because these products are addictive, users may continue to purchase them even after a tax increase. In addition, vaping products are used by many as a way to quit using traditional cigarettes. Youth vaping should be addressed through enforcement of existing age restrictions and additional education and prevention, not through raising taxes on a product that some use as a cessation device.
- 2) Raising taxes and establishing a minimum purchase price hurts business owners. This is particularly true for businesses that sell low-cost products, or that are in areas of the state where local governments have already imposed cigarette, tobacco, and nicotine taxes. Businesses selling these products may see a decline in sales, which can be particularly harmful for small, local businesses at a time when many are already struggling. Private businesses and market competition are best suited to determine the prices at which products are bought and sold.
- 3) The state should not be dependent on tax revenue from a specific, addictive product to fund schools, preschool, and other state services. Once Proposition EE is fully phased in, revenue from this tax is likely to decline over time as the increased price results in fewer products being purchased. At the same time, preschool funding needs are likely to grow. A tax intended to decrease consumption is not a funding source on which the state should rely.

### Estimate of Fiscal Impact for Proposition EE

**State revenue.** Proposition EE will increase state revenue from cigarette, tobacco product, and nicotine product taxes by \$87 million in state budget year 2020-21 and \$176 million in state budget year 2021-22, the first full year under the measure. The amount of new revenue will increase as the measure is phased in, with \$276 million expected to be generated in state budget year 2027-28.

In addition, the measure will also increase state revenue from sales taxes by \$0.8 million in state budget year 2020-21 and by \$1.5 million in state budget year 2021-22, the first full year under the measure. The amount of additional sales tax revenue will decline as



## Taxes on Nicotine Products

the measure is phased in, with no new sales tax revenue expected in state budget year 2027-28.

**State spending.** Proposition EE will increase state spending by \$87 million in state budget year 2020-21 and by \$177 million in state budget year 2021-22. As the measure is phased in, state spending will increase, with \$276 million expected to be spent in state budget year 2027-28. Spending includes the amounts shown in Figure 1 for education, housing, preschool, tobacco and nicotine education and cessation programs and other programs, as well as costs for administrative and auditing purposes.

**Taxpayer impacts.** Proposition EE is expected to increase taxes paid by an average of \$38 per Colorado adult in state budget year 2021-22, and \$53 per Colorado adult in budget year 2027-28; however, the direct tax impact applies only to people who consume cigarette, tobacco products, and/or nicotine products. If the percentage of adult smokers remains constant at 14.5 percent, the measure is expected to increase the taxes paid by cigarette smokers by an average of \$222 in state budget year 2021-22 and by \$291 in state budget year 2027-28.

### State Spending and Tax Increases

Article X, Section 20, of the Colorado Constitution requires that the following fiscal information be provided when a tax increase question is on the ballot:

- Estimates or actual amounts of state fiscal year (FY) spending for the current year and each of the past four years with the overall percentage and dollar change; and
- For the first full fiscal year of the proposed tax increase, estimates of the maximum dollar amount of the tax increase and of state fiscal year spending without the increase.

“Fiscal year spending” is a legal term in the Colorado Constitution. It equals the amount of revenue subject to the constitutional spending limit that the state or a district is permitted to keep and either spend or save for a single year. Table 2 shows state fiscal year spending for the current year and each of the past four years.

**Table 2**  
**State Fiscal Year Spending**

	<b>Actual FY 2016-17</b>	<b>Actual FY 2017-18</b>	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Estimated FY 2020-21</b>
Fiscal Year Spending	\$12.89 billion	\$13.70 billion	\$14.36 billion	\$14.87 billion	\$12.70 billion
Four-Year Dollar Change in State Fiscal Year Spending: -\$0.19 billion					
Four-Year Percent Change in State Fiscal Year Spending: -1.5 percent					

Table 3 shows the revenue expected from the cigarette, tobacco product, and nicotine product tax increase for FY 2021-22, the first full fiscal year for which the tax increase would be in place, and an estimate of state fiscal year spending without the tax increase. The estimate in Table 3 differs from the amount in the ballot question for Proposition EE because it reflects a different fiscal year, FY 2021-22 rather than FY 2027-28.



**Table 3**  
**Estimated State Fiscal Year Spending**  
**and the Proposed Cigarette, Tobacco Product, and Nicotine Product Tax Increase**

	<b>FY 2021-22 Estimate</b>
Fiscal Year Spending Without the Tax Increase	\$16.46 billion
Revenue from the Tax Increase	\$186.5 million



# Adopt Agreement to Elect U.S. President By National Popular Vote

*Placed on the ballot by referendum petition • Passes with a majority vote*

## Proposition 113, if approved, would:

- enter Colorado into an agreement among states to elect the President of the United States by a national popular vote once enough states join the National Popular Vote Interstate Compact.

## What Your Vote Means

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**YES** A “yes” vote on Proposition 113 approves a bill passed by the legislature and signed by the Governor joining Colorado with other states as part of an agreement to elect the President of the United States by national popular vote if enough states enter the agreement.

**NO** A “no” vote on Proposition 113 rejects a bill passed by the legislature and signed by the Governor and retains Colorado’s current system of awarding all of its electors for the President of the United States to the winner of the Colorado popular vote.

## Summary and Analysis for Proposition 113

### What is the National Popular Vote Interstate Compact?

The National Popular Vote Interstate Compact is an agreement among participating states to ensure that the presidential candidate who wins the most votes nationwide is elected President. States that join the agreement commit to awarding all of their state's electoral votes to the candidate who receives the most popular votes nationwide once the agreement becomes binding. The agreement only becomes binding when participating states represent more than half of all electoral votes, at least 270 of the total 538 votes in the Electoral College. This ensures that the candidate who wins the most votes nationwide is also elected by the Electoral College, since a majority of electoral votes will go to the winner of the national popular vote.

If Proposition 113 is approved by voters, Colorado will be the fifteenth state, plus the District of Columbia, to join the agreement, bringing the number of committed electoral votes to 196, short of the 270 needed.

### What happens if Proposition 113 passes?

Until enough states join the agreement, Colorado will continue to award its electoral votes to the winner of the state's popular vote. Thus, this measure will have no effect on the 2020 presidential election. If the agreement goes into effect, because states with enough electoral votes join it in the future, this measure would require Colorado's presidential electors to vote for the winner of the national popular vote, regardless of which candidate wins the most votes in Colorado.

### How is the President of the United States elected now?

Individual voters in the states vote for a ticket consisting of the President and Vice President of the United States. The tally of individual votes is known as the popular vote. The President is then elected by the 538 members of the Electoral College, known as electors. The popular vote in each state determines which candidate the state's electors will vote for in the Electoral College.

Each December after a presidential election, the electors cast votes to elect the President and Vice President. Each state receives a number of electors equal to the total of its Senators and Representatives in Congress, plus the District of Columbia receives three electors. Every state has two Senators and a number of Representatives based on the state's population at the last census. Colorado has two Senators and currently has seven Representatives, for a total of nine electors. Individual electors are chosen by the political parties in each state.

To win the presidential election, a candidate must receive a majority of electoral votes, at least 270 out of the 538. Under Article II, Section 1 of the U.S. Constitution, each state's legislature determines how to award its electoral votes. In all but two states (Maine and Nebraska), all of the state's electoral votes are allocated to the candidate who wins the most votes in the state. If no candidate receives a majority in the Electoral College, the House of Representatives chooses the President and the Senate chooses the Vice President, although this has not occurred since 1824.

Throughout the history of the United States, there have been five elections in which the national popular vote and the Electoral College vote have diverged. Two of these elections were in 2000 and 2016, while the other three occurred in the 1800s.

### Why is Proposition 113 on the ballot?

The General Assembly passed, and the Governor signed, Senate Bill 19-042 during the 2019 legislative session. This measure is the result of a referendum petition, a right reserved under the Colorado Constitution that allows citizens to place a bill passed by the General Assembly on the statewide ballot. A referendum petition can be filed against any bill passed by the Colorado legislature, unless the General Assembly declares that the bill is necessary to preserve public peace, health, and safety. Proposition 113 consists of the text of Senate Bill 19-042, and if it passes, the bill remains state law. If Proposition 113 is rejected, this text will be removed from state law. This measure is on the ballot because enough signatures were collected to refer the bill to voters.

*For information on those issue committees that support or oppose the measures on the ballot at the November 3, 2020, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:*

<https://www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html>

### Arguments For Proposition 113

- 1) A national popular vote for President advances the democratic principle of one person, one vote, and ensures that votes in every community count equally. The national popular vote for President could also encourage candidates to campaign in a way that addresses the concerns of voters in all 50 states. The current system places too much importance on just a few competitive states where candidates focus almost all of their attention and campaign efforts. Candidates should reach out to voters wherever they live and take positions on issues that affect all parts of the country. The national popular vote gives all voters an equal impact on the outcome of the election, regardless of where they live or whether their state's final vote count might be close.
- 2) The President of the United States should be the person who gets the most popular votes nationwide. Five times in our country's history, including twice in the last 20 years, a candidate has won the presidential election despite losing the popular vote. A "yes" vote on Proposition 113 is an important step toward making sure this cannot happen in the future. Recent history demonstrates that when the results are close in even a few states, it is easy for the Electoral College vote to not reflect the national popular vote.



## Arguments Against Proposition 113

- 1) Colorado should cast its electoral votes for the candidate who obtains the most votes in Colorado. If the agreement goes into effect, Colorado's presidential electors would be obligated to vote for whomever wins the national popular vote, even if that candidate did not win the majority of votes in the state. Further, a national popular vote may encourage candidates to focus their campaigns in large population centers where they can efficiently reach more voters. In this process, all Coloradans risk having the unique regional issues they care about lose out to the interests of a few large cities in a few large states.
- 2) This agreement attempts to sidestep the U.S. Constitution and could lead to disruptions in our electoral system. Rather than amend the U.S. Constitution to implement a true national popular vote, the compact relies on legal agreements between member states, which have different election requirements and policies, to ensure that their electors will vote the way the compact demands. In addition, in a close election run by 50 separate states, trying to determine who won the national popular vote could lead to recounts and litigation in every state, delaying results, causing confusion, and eroding confidence in our electoral system.

## Estimate of Fiscal Impact for Proposition 113

**No fiscal impact.** Proposition 113 is assessed as having no fiscal impact. The Secretary of State is responsible for certifying presidential electors, and this bill does not change the process by which this is done. Therefore, the measure does not affect the revenue, spending, or workload of any state or local government entity.



# Reintroduction and Management of Gray Wolves

*Placed on the ballot by citizen initiative • Passes with a majority vote*

**Proposition 114 proposes amending the Colorado statutes to require the state to:**

- develop a plan to reintroduce and manage gray wolves in Colorado;
- take necessary steps to begin reintroduction by December 31, 2023; and
- pay fair compensation for livestock losses caused by gray wolves.

## What Your Vote Means

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**YES** A “yes” vote on Proposition 114 means that the Colorado Parks and Wildlife Commission will develop a plan to reintroduce and manage gray wolves west of the Continental Divide.

**NO** A “no” vote on Proposition 114 means that Colorado will not be required to reintroduce gray wolves.

## Summary and Analysis for Proposition 114

### What happens if Proposition 114 passes?

The Colorado Parks and Wildlife Commission will be required to:

- develop a plan to reintroduce and manage gray wolves in Colorado by December 31, 2023, on designated lands west of the Continental Divide;
- hold statewide hearings about scientific, economic, and social considerations;
- periodically obtain public input to update the plan; and
- use state funds to assist livestock owners in preventing conflicts with gray wolves and pay fair compensation for livestock losses.

### What will be included in the plan?

The plan will identify gray wolves to be reintroduced in Colorado, as well as the locations, methods, and timing for reintroduction. The plan will also determine how to establish and maintain a self-sustaining population and the criteria for removing the gray wolf from the state's threatened and endangered species list. The reintroduction may be subject to federal approval. The commission is prohibited from imposing any land, water, or resource use restrictions on private landowners.

### What is the gray wolf?

The gray wolf (*Canis lupus*) is a large predatory canine that lives in packs. Historically, gray wolves were found throughout North America, including Colorado. Gray wolf populations declined during the nineteenth and twentieth centuries due to human activities, such as hunting and trapping, and were largely eliminated from the lower 48 states, except for the northern portions of Minnesota and Michigan. They are carnivores that consume small and large prey, including elk and deer, and are able to survive in a range of habitats if enough food is available.

### What is the deer and elk population in Colorado?

Colorado is home to about 710,000 deer and elk, roughly three-quarters of which live west of the Continental Divide. The size of these herds is impacted by many factors, including disease, hunting, land use, predators, and weather. About 73,000 deer and elk were killed statewide by licensed hunters in 2019. Since 2006, the statewide deer population has declined, while the elk population has remained relatively stable.

### Where does the gray wolf live today?

Gray wolves in the lower 48 states are largely clustered in two self-sustaining populations: about 4,000 in the western Great Lakes region and about 2,000 in the northern Rocky Mountain region. An additional 60,000 to 70,000 gray wolves live throughout Alaska and Canada. While there have been confirmed sightings of gray wolves in Colorado in recent years, a self-sustaining population of gray wolves has not been confirmed in Colorado since the 1930s or 1940s. Figure 1 shows the estimated current and historical range of the gray wolf in the United States.

**Figure 1**  
**Approximate Gray Wolf Range**



Source: Adapted from U.S. Fish and Wildlife Service Proposed Rule Docket No. FWS-HQ ES-2018-0097 to exclude the Mexican gray wolf, a separately listed entity under the Endangered Species Act, which resides in Arizona and New Mexico.

### Do gray wolves present a danger to humans?

All wild animals, including gray wolves, can pose a danger to humans under certain conditions, and caution should be exercised when near them. Gray wolves are generally shy of people and tend to avoid contact when possible. Aggressive behavior from wild gray wolves toward humans is rare. However, when wild animals are cornered, injured, sick, or become accustomed to humans, they can become dangerous and cause harm.

### Who manages wildlife in Colorado?

The Colorado Parks and Wildlife Commission is responsible for wildlife management in Colorado and regulates hunting, fishing, and trapping. State law requires wildlife and their environment to be protected, preserved, enhanced, and managed for the use, benefit, and enjoyment of the people and visitors of Colorado. The commission develops recreation areas, wildlife habitat, and species conservation and management plans.

### How are gray wolves protected and managed in the United States?

The Endangered Species Act requires the federal government to conserve and restore species deemed threatened by or in danger of extinction. In 1978, the U.S. Fish and Wildlife Service (USFWS) listed the gray wolf as endangered throughout the contiguous United States, except in Minnesota, where they are classified as threatened. States are prohibited from managing federally endangered species without federal permission. In 1995, gray wolves were reintroduced in the northern Rocky Mountains, and in 2011 they were removed from the federal endangered species list in that region. Because of this, Idaho, Montana, and Wyoming now have statewide management authority for gray wolves. Gray wolves in these states are managed to maintain populations above species recovery thresholds while mitigating predation on livestock and sustaining deer and elk herds. These states monitor gray wolf populations and distribution, permit

limited hunting and trapping, and allow gray wolves to be killed in order to protect livestock. These states also monitor livestock losses and offer compensation programs for livestock owners. Across these three states, confirmed livestock losses total about 300 per year, mostly consisting of cattle and sheep.

### **Who would manage gray wolves in Colorado if Proposition 114 passes?**

If gray wolves remain on the federal endangered species list, management authority rests with the USFWS, and the state would need to obtain federal approval prior to reintroduction. If gray wolves are removed from the federal endangered species list, Colorado could assume management responsibility as other states have done. In 2019, the USFWS proposed removing gray wolves from the endangered species list in the remaining portions of the United States, including Colorado.

*For information on those issue committees that support or oppose the measures on the ballot at the November 3, 2020, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:*

<https://www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html>

### **Arguments For Proposition 114**

- 1) Gray wolves perform important ecological functions that impact other plants and animals. Without them, deer and elk can over-graze sensitive habitats such as riverbanks, leading to declines in ecosystem health. Leftover prey can also provide food for other scavengers such as birds and smaller mammals. Reintroducing gray wolves can help support a healthy environment upon which Coloradans depend.
- 2) Reintroduction is necessary to ensure that a permanent gray wolf population is restored to western Colorado. Through eradication efforts such as bounty programs, gray wolves were eliminated in Colorado by the 1940s. While there have been sightings in Colorado, it is uncertain gray wolves will establish a permanent population on their own. The measure aligns with other states' successful recovery efforts while considering Colorado's interests.

### **Arguments Against Proposition 114**

- 1) The presence of gray wolves can cause conflict with humans and animals that live in Colorado now. Gray wolves are known to prey on livestock. Deer herds in some areas have fallen below population goals established by state wildlife managers, and introducing another predator would put further pressure on these herds. In addition, many people live and recreate in areas being considered for gray wolf habitat.

- 2) Gray wolves from neighboring states have been observed in Colorado, including a wolf pack in northwest Colorado in 2020. This suggests that wolves may be establishing a presence in the state on their own, making a reintroduction program unnecessary. Allowing wolves to come back on their own, rather than through an intentional reintroduction, could give Coloradans more time to adapt to their presence.

### Estimate of Fiscal Impact for Proposition 114

**State spending.** Proposition 114 increases state spending by approximately \$300,000 in state budget year 2021-22 and \$500,000 in state budget year 2022-23 for public outreach and development of a gray wolf reintroduction plan. Beginning in state budget year 2023-24, spending will increase to about \$800,000 per year for the implementation of the wolf reintroduction plan. Implementation costs will only be incurred if federal approval is received, or gray wolves are no longer listed as endangered and the state is able to begin its reintroduction plan. Costs will be paid primarily from hunting and fishing license fees or appropriations made by the state legislature. Actual state spending will depend on the details of the plan developed by the Colorado Parks and Wildlife Commission and the amount of livestock losses caused by wolves.



# Prohibit Abortions After 22 Weeks

*Placed on the ballot by citizen initiative • Passes with a majority vote*

## **Proposition 115 proposes amending the Colorado statutes to:**

- prohibit abortion after 22 weeks gestational age of the fetus, except when an abortion is immediately required to save the life of a pregnant woman;
- create a criminal penalty for any person who performs a prohibited abortion; and
- require that the state suspend the medical license for at least three years of any physician who violates the measure.

## **What Your Vote Means**

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**YES** A “yes” vote on Proposition 115 prohibits abortions in Colorado after 22 weeks gestational age, except when an abortion is immediately required to save the life of a pregnant woman.

**NO** A “no” vote on Proposition 115 means that abortion in Colorado continues to be legal at any time during a pregnancy.

## Summary and Analysis for Proposition 115

### What happens if Proposition 115 passes?

Under Proposition 115, abortions may not be performed after 22 weeks gestational age of the fetus. The measure allows for an exception when, in the reasonable medical judgement of a physician:

- the pregnant woman's life is threatened by a physical disorder, physical illness, or physical injury, but not including psychological or emotional conditions; and
- an abortion, rather than an expedited delivery of the living fetus, is immediately required to save the life of a pregnant woman.

### How does the measure define abortion?

Under the measure, abortion is any surgical or medication-assisted procedure performed with the intent to terminate a pregnancy. A procedure is not an abortion if performed with the intent to:

- save the life or preserve the health of the embryo or fetus;
- remove a dead embryo or fetus caused by miscarriage; or
- remove an embryo or fetus growing outside of the uterus.

### What would be the penalties for performing an abortion after 22 weeks gestational age?

If the measure passes, any person who intentionally or recklessly performs or attempts to perform an abortion after 22 weeks gestation would be guilty of a class 1 misdemeanor punishable by a fine of \$500 to \$5,000. The measure specifies that jail time for this offense is not allowed. In addition, the measure classifies performing an abortion after 22 weeks gestation as unprofessional conduct for a licensed physician. The Colorado Medical Board must suspend the professional license of a physician for at least three years who is found to have violated the law.

There would be no penalty for a woman who receives an abortion or for a person who fills a prescription or provides equipment used in an abortion.

### What is Colorado's current law related to abortion?

Abortion is legal in Colorado, and an adult woman may seek an abortion at any time during her pregnancy. For minors seeking an abortion, Colorado law requires that the parents or caregivers of the minor receive written notification of the abortion at least 48 hours prior to the procedure, with certain exceptions.

### Can states place restrictions on the time at which a woman may seek an abortion?

Yes. The U.S. Supreme Court has ruled that a woman has the right to choose to have an abortion before the fetus is viable, and that states may regulate or prohibit abortions after fetal viability because the fetus is capable of meaningful life outside of the mother's



womb. The state law must contain exceptions for pregnancies that endanger the woman's life or health. Currently, 43 states have laws limiting abortions after a certain point in pregnancy.

*For information on those issue committees that support or oppose the measures on the ballot at the November 3, 2020, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:*

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### Argument For Proposition 115

- 1) The measure protects viable human life by placing a reasonable restriction on abortion after an infant can live outside the mother's womb. Colorado is one of only seven states that allow abortion at any time during a pregnancy even though infants born as early as 22 weeks gestation can survive outside the womb and experience good developmental outcomes. The measure allows time for a pregnant woman to make a choice about her pregnancy, and permits abortion after 22 weeks when necessary to save the life of the mother. In addition, the measure does not penalize women who receive prohibited abortions. This is a balanced approach with reasonable and limited exceptions that recognizes the dignity of women and the humanity of their unborn children.

### Argument Against Proposition 115

- 1) Restricting access to abortion limits a woman's right to bodily autonomy and interferes with the patient and doctor relationship. The choice to end a pregnancy is often a serious and difficult decision, and should be left solely up to the woman, in consultation with her doctor and in accordance with her beliefs. The measure does not include any exceptions for risks to the woman's health or for a woman who has been the victim of rape or incest to obtain an abortion after 22 weeks. In addition, it provides no exceptions for the detection of a serious fetal abnormality after 22 weeks, which may force women to carry a nonviable pregnancy to term. Every pregnancy is unique, and decisions related to pregnancy should not be arbitrarily limited by state government.

### Estimate of Fiscal Impact for Proposition 115

**State revenue.** Proposition 115 will minimally increase state revenue from criminal fines and court fees beginning in state budget year 2020-21. It may also increase revenue from civil penalties and regulatory fees by a minimal amount.

**State spending.** Starting in state budget year 2020-21, Proposition 115 will minimally increase workload in the Department of Regulatory Agencies and may increase costs in the Department of Health Care Policy and Financing.

115

## Prohibit Abortions After 22 Weeks

**Local government revenue and spending.** Starting in state budget year 2020-21, Proposition 115 will increase costs and workload for district attorneys and may increase revenue, costs, and workload for the Denver County Court.



# State Income Tax Rate Reduction

*Placed on the ballot by citizen initiative • Passes with a majority vote*

## Proposition 116 proposes amending the Colorado statutes to:

- reduce the state income tax rate from 4.63 percent to 4.55 percent for tax year 2020 and future years.

### What Your Vote Means

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**YES** A “yes” vote on Proposition 116 reduces the state income tax rate to 4.55 percent for tax year 2020 and future years.

**NO** A “no” vote on Proposition 116 keeps the state income tax rate unchanged at 4.63 percent.

## Summary and Analysis for Proposition 116

Proposition 116 reduces the state income tax rate from 4.63 percent to 4.55 percent for tax year 2020 and future years. This analysis provides information on the current state income tax and the changes proposed in the measure.

### What is the state's current income tax rate?

Since 2000, Colorado's income tax rate has been a flat 4.63 percent, which means that all taxpayers pay the same tax rate regardless of their taxable income. The income tax rate applies to the Colorado taxable income of both individuals and corporate taxpayers. Colorado taxable income is equal to federal taxable income, adjusted for any state additions and deductions.

### How are state income tax collections spent?

State income tax collections are the main source of General Fund revenue, which is the primary resource for financing state government operations. In state budget year 2018-19, the state income tax generated \$9.2 billion and accounted for 67 percent of General Fund revenue. Currently, most of the money in the General Fund is spent on health care, education, human services, and other state programs.

### How does Proposition 116 change the state's income tax rate?

Proposition 116 reduces the state individual and corporate income tax rate from 4.63 percent to 4.55 percent for tax year 2020 and future years. The measure is expected to reduce state income tax revenue by \$154 million in state budget year 2021-22, equal to 1.2 percent of expected state General Fund revenue for that year.

**Taxpayer impacts.** Table 1 shows the reduction in state income tax owed for taxpayers of different levels of Colorado taxable income, which is less than the total amount of income reported by the taxpayer.

**Table 1**  
**Income Taxes Under Current Law and Proposition 116**

Taxable Income	Tax Owed at Current Rate of 4.63%	Tax Owed Under Proposition 116	Decrease in Tax Owed Under Proposition 116
\$10,000	\$463	\$455	\$8
\$25,000	\$1,158	\$1,138	\$20
\$50,000	\$2,315	\$2,275	\$40
\$125,000	\$5,788	\$5,688	\$100
\$250,000	\$11,575	\$11,375	\$200
\$1,000,000	\$46,300	\$45,500	\$800

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## Arguments For Proposition 116

- 1) At a time when households and businesses are struggling to make ends meet, Proposition 116 leaves more money in the pocket of every taxpayer. Allowing taxpayers to keep more of their earnings will promote spending, business investment, and employment.
- 2) After years of growth in the state's budget, the state government can handle a small tax decrease to provide relief to families and businesses. Even with the tax reduction under Proposition 116, state revenue is expected to increase in the next budget year; the measure only modestly slows the rate by which it will grow. Households that are struggling and foregoing basic purchases need their earnings more than the state government does.

## Arguments Against Proposition 116

- 1) Reducing state revenue will compound the impact of significant budget cuts already being made to education, transportation, health care programs, and other state services as a result of the current economic crisis. Additional loss of state revenue will cause layoffs and reduce critical state services, further hurting Colorado's economy and quality of life. Now is not the time to reduce state revenue further.
- 2) Most of the measure's benefits will go to only a very small population of very wealthy taxpayers, including corporations. About 75 percent of taxpayers will receive a tax cut of less than \$50 per year. Comparatively, those with incomes over \$500,000, representing less than 2 percent of taxpayers, will receive over half of the total tax savings.

## Estimate of Fiscal Impact for Proposition 116

**State revenue.** Proposition 116 reduces state General Fund revenue by an estimated \$203 million in state budget year 2020-21 and \$154 million in state budget year 2021-22. The first-year estimate includes the measure's full impact for tax year 2020 and half of its impact for tax year 2021 due to the timing of the change in the tax rate.

**State spending.** The measure is expected to increase state spending by about \$15,000 to administer the tax rate change. By reducing tax revenue, Proposition 116 reduces the amount available to be spent or saved beginning in state budget year 2020-21.

116

## State Income Tax Rate Reduction

**Taxpayer impacts.** All taxpayers will pay 1.7 percent less in state income tax, though the impact in dollar terms will vary by income. On average, individual income taxpayers will pay \$37 less in individual income taxes for tax year 2020.



# Voter Approval for Certain New State Enterprises

*Placed on the ballot by citizen initiative • Passes with a majority vote*

## Proposition 117 proposes amending the Colorado statutes to:

- require voter approval for new state government-owned businesses, called enterprises, if the enterprise’s revenue from fees over its first five years exceeds \$100 million; and
- require that specific language be included on the ballot when voters are asked to approve enterprises.

## What Your Vote Means

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**YES** A “yes” vote on Proposition 117 requires voter approval for new state government enterprises with fee revenue over \$100 million in the first five years.

**NO** A “no” vote on Proposition 117 retains the state legislature’s authority to create new enterprises as under current law.

## Summary and Analysis for Proposition 117

### What is an enterprise?

An enterprise is a largely self-funded, government-owned business that charges user fees in exchange for services provided. The Colorado Constitution requires that an enterprise meet the following three requirements:

- be a government-owned business;
- be authorized to issue its own revenue bonds; and
- receive less than 10 percent of its annual revenue from all Colorado state and local governments combined.

Money collected by an enterprise is not subject to the state's constitutional revenue limit, also called the Taxpayer's Bill of Rights (TABOR) limit, which is discussed below. A state enterprise is evaluated each year to ensure it continues to meet the required qualifications. It may lose or regain its status as an enterprise based on these qualifications. If an enterprise loses its status as an enterprise, its revenue becomes subject to the TABOR limit.

In the 2018-19 budget year, fee revenue collected by state enterprises made up approximately 20 percent of the state's total budget.

### What happens if Proposition 117 passes?

If Proposition 117 passes, beginning in 2021, voter approval is required to create new state government enterprises that are expected to collect fee revenue of over \$100 million during the first five fiscal years. In addition, voter approval is required for a state government enterprise that actually collects over \$100 million in fee revenue during the first five fiscal years, even if fee revenue was not originally projected to be over \$100 million. If an existing enterprise loses and then regains its status as a state government enterprise, it may require a vote under this measure. For multiple enterprises created to serve primarily the same purpose, including those created during the past five years, revenue is added together to determine whether voter approval is required. Proposition 117 also requires that titles for ballot measures creating an enterprise begin with the amount of fees that an enterprise will collect in its first five years.

### How do enterprises interact with the TABOR revenue limit?

TABOR limits state government revenue to an amount adjusted annually for inflation and population growth. Revenue collected under the limit may be spent or saved. Revenue collected over the limit must be refunded to taxpayers unless voters approve a measure allowing the government to retain the excess. When a program is designated as an enterprise, revenue collected does not count toward the TABOR revenue limit, and does not limit the amount available for the rest of the government.



### When is voter approval required for other measures?

In Colorado, voter approval is required for any new or increased state tax; however, a fee can be created by the state legislature without voter approval. A tax is differentiated from a fee in that a tax is designed to fund the general expenses of government, while a fee is collected from the users of a particular government program to defray the cost of that program.

### How many enterprises would Proposition 117 have affected?

As of 2018, there are 16 government programs that qualify as state enterprises, 7 of which had annual fee revenue over \$100 million in the first five state budget years and would have required a vote under this measure. Table 1 below shows the fee revenue collected by those seven enterprises in state budget year 2018-19, the last budget year for which fee revenue data are available.

**Table 1**  
**Current Enterprises That Would Have Required Voter Approval Under Proposition 117\***

Enterprise	2018-19 Fee Revenue (Millions)	Fee Description	Year Created
Higher Education Colleges, Universities, and Auxiliary Institutions	\$5,108.7	Tuition and student fees, care at university hospitals	2004**
Colorado Healthcare Affordability and Sustainability Enterprise	\$996.3	Healthcare affordability and sustainability fee	2017
Colorado Lottery	\$679.8	Sale of lottery tickets, other games of chance	1992
Unemployment Insurance	\$546.8	Employer premiums, other surcharges	2009
Parks and Wildlife	\$157.0	Hunting/fishing licenses, habitat stamps, boat and vehicle registrations, state park entrance fees	2001
Correctional Industries	\$64.3	Sale of manufactured products, sale of agricultural products	1992
Petroleum Storage Tank Fund	\$34.9	Registration and annual review fees from tank operators, surcharges on petroleum sales	2005

Source: Office of the State Controller.

\* The Health Insurance Affordability Enterprise, created in 2020, would also have required a vote under Proposition 117.

\*\* Certain functions of higher education institutions, such as campus stores and health centers, have been enterprises since TABOR became effective in state budget year 1993-94. However, these functions would not have been subject to voter approval under this measure. All functions of the University of Colorado at Boulder became an enterprise in state budget year 2004-05, followed by all other higher education institutions in state budget year 2005-06.

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### Argument For Proposition 117

- 1) Proposition 117 strengthens the role of citizens in determining the proper size and scope of government. The state government uses enterprises to grow its budget without voter approval. Coloradans approved TABOR to require voter consent for tax increases; this measure extends this principle to fees collected by large new enterprises. Fees, like taxes, are paid by everyday Coloradans and businesses, so voters should have a say in their creation.

### Argument Against Proposition 117

- 1) Enterprises were specifically exempted from the spending restrictions of TABOR and work as intended; they shift the responsibility for paying for a government-provided service from all taxpayers to the people who use and benefit from the service. If fewer enterprises are created as a result of Proposition 117, the state may be forced to choose between using tax revenue to pay for critical services that would otherwise be funded through user fees, or not providing these services.

### Estimate of Fiscal Impact for Proposition 117

**State and local government spending.** Proposition 117 increases workload for state agencies to estimate revenue that would be collected by proposed enterprises, since these estimates will be necessary in order to determine whether an election is required. County clerks may have additional workload or costs to the extent the measure results in more measures placed on the ballot. Indirect impacts that may result from the creation of fewer future enterprises are not estimated.



# Paid Family and Medical Leave Insurance Program

*Placed on the ballot by citizen initiative • Passes with a majority vote*

## Proposition 118 proposes amending the Colorado statutes to:

- create a paid family and medical leave insurance program for Colorado employees administered by the Colorado Department of Labor and Employment;
- require employers and employees in Colorado to pay a payroll premium to finance paid family and medical leave insurance benefits beginning January 1, 2023;
- allow eligible employees up to 12 weeks of paid family and medical leave insurance benefits annually beginning January 1, 2024; and
- create job protections for employees who take paid family and medical leave.

## What Your Vote Means

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**YES** A “yes” vote on Proposition 118 means the state will create an insurance program to provide paid family and medical leave benefits to eligible employees in Colorado funded by premiums paid by employers and employees.

**NO** A “no” vote on Proposition 118 means the state will not create a paid family and medical leave insurance program.

## Summary and Analysis for Proposition 118

### What happens if Proposition 118 passes?

Proposition 118 creates a state-run paid family and medical leave (PFML) insurance program in Colorado that allows employees to take up to 12 weeks of leave and keep their job. An eligible employee may take leave for the following reasons:

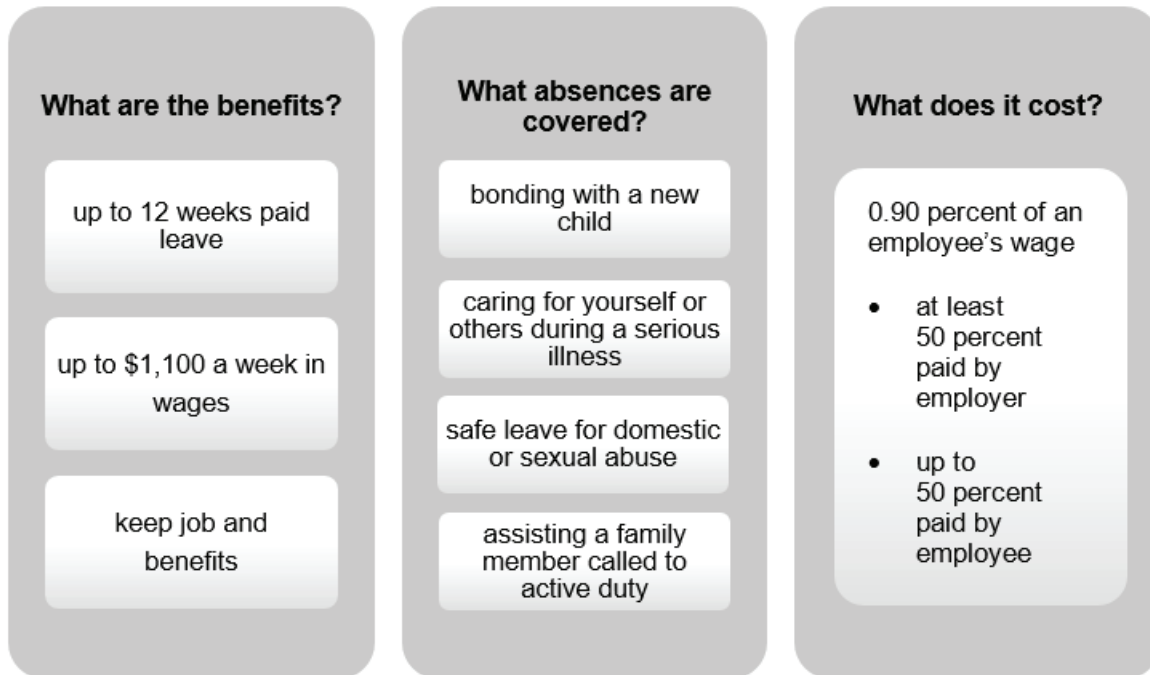
- to care for their own serious health condition;
- to care for a new child during the first year after the birth, adoption, or placement through foster care of that child;
- to care for a family member with a serious health condition;
- when a family member is on active duty military service or being called to active duty military service; and
- when the individual or the individual's family member is a victim of domestic violence, stalking, or sexual assault.

"Family member" is defined in the measure as the eligible employee's child, parent, spouse, domestic partner, grandparent, grandchild, sibling, or any individual with whom the employee has a significant personal bond that is like a family relationship. The maximum number of weeks an eligible employee may take paid leave in a year is 12 weeks, except that employees with a serious health condition related to pregnancy or childbirth complications may take up to an additional 4 weeks (16 weeks in total). Employees are not required to take leave consecutively.

Both employers and employees will pay into a new Family and Medical Leave Insurance Fund (fund). The state will use money in the fund to pay wage benefits to employees during their leave, similar to unemployment insurance. The amount an employee will receive during leave is based on the employee's average weekly wage (AWW). Most employees become eligible to take paid leave after they have earned at least \$2,500 in wages and eligible for certain job protections after being employed with their current employer for at least 180 days.

Figure 1 below highlights the major components of the new PFML insurance program.

**Figure 1**  
**Paid Family and Medical Leave Program**



### What are the current paid and unpaid leave requirements for businesses in Colorado?

Both federal and state leave requirements apply to Colorado businesses. The federal Family and Medical Leave Act of 1993 (FMLA) allows eligible employees to take up to 12 weeks of unpaid leave per year for specified circumstances. A new state law enacted in 2020, and effective for employers with 16 or more employees on January 1, 2021, and all employers on January 1, 2022, requires employers in Colorado to provide one hour of paid sick leave to each employee for every 30 hours worked, up to a maximum of 48 hours per year. See Table 1 for a detailed comparison of the existing provisions of the FMLA and Colorado's mandated sick leave law with the provisions of Proposition 118.

In addition, Colorado law permits an eligible employee to take up to three days of leave in any 12-month period if the employee is a victim of domestic abuse, stalking, sexual assault, or another crime. The leave may be paid or unpaid and must be used to seek a civil protection order, obtain medical care or mental health counseling, secure the employee's home, or seek legal assistance.

**Table 1**  
**Comparison of Leave Provisions in Current Law and Proposition 118**

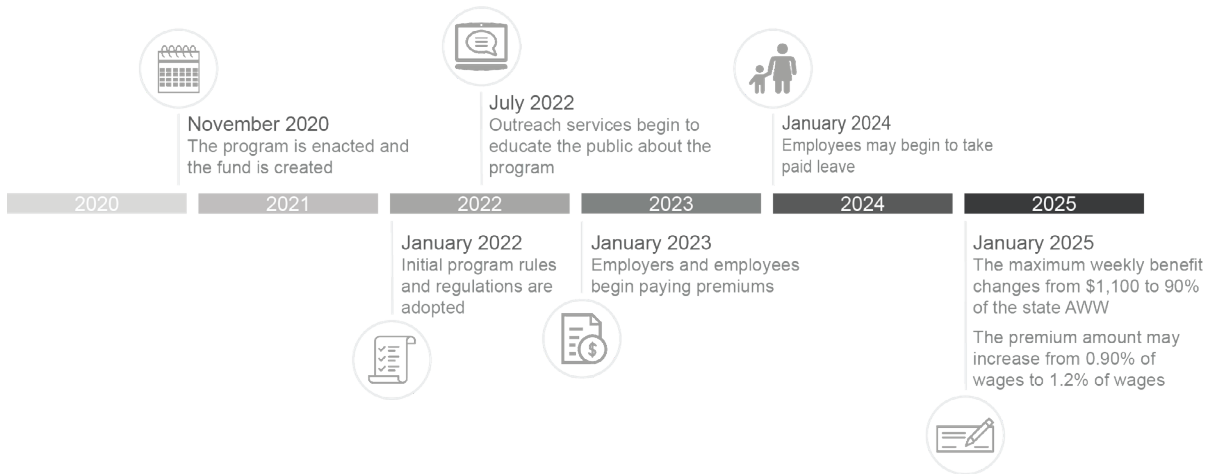
<b>Proposition 118</b>	<b>FMLA</b>	<b>State Mandated Sick Leave</b>
<b>Type of Leave</b>		
Family and medical	Family and medical	Medical
<b>Length of Leave</b>		
Up to 12 weeks	Up to 12 weeks	Up to 6 days
<b>Paid or Unpaid</b>		
Paid	Unpaid	Paid
<b>Time Until Employee Eligibility</b>		
Employee must make \$2,500 in wages subject to premium	Employee must work for 12 months	Employees receive 1 hour paid sick leave per 30 hours worked up to 48 hours per year
<b>Job Protection</b>		
Yes, if an employee has worked for their employer at least 180 days	Yes	N/A
<b>Employer Size</b>		
<ul style="list-style-type: none"> <li>All employer sizes, with a few exceptions</li> </ul>	<ul style="list-style-type: none"> <li>Private sector with 50 or more employees</li> <li>All public agencies</li> <li>All elementary and secondary schools</li> </ul>	<ul style="list-style-type: none"> <li>Employers with 16 or more employees as of 1/1/2021, and all employers beginning 1/1/2022</li> </ul>
<b>Qualifying Reasons for Leave</b>		
<ul style="list-style-type: none"> <li>Birth or adoption of child</li> <li>Care for self or family member* with serious health condition</li> <li>For circumstances related to a family member's active duty military service</li> <li>Safe leave for domestic abuse, sexual assault or abuse, and stalking</li> </ul>	<ul style="list-style-type: none"> <li>Birth or adoption of child</li> <li>Care for self or family member with serious health condition</li> <li>For circumstances related to a family member's active duty military service</li> </ul>	<ul style="list-style-type: none"> <li>Care for an employee's health or safety</li> <li>Care for a person for whom the employee is responsible for providing or arranging health or safety related care</li> </ul>

\* Family member includes someone with whom the employee has a significant personal bond.

### How will the program be implemented?

In calendar year 2023, employers and employees will start paying into the program. After the program has been collecting payments from employers and employees for one year, employees can begin receiving up to \$1,100 each week for up to 12 weeks while taking leave. A new paid family and medical leave division in the Colorado Department of Labor and Employment (CDLE) will oversee the new program and create rules and regulations to govern the program. Figure 2 shows the effective dates for various provisions of the program.

**Figure 2  
PFML Program Timeline**



**How will the program be funded?**

Employers and employees must contribute a certain percentage of each employee’s wages to fund the program, known as a premium. The initial premium rate is set in the measure at 0.90 percent of wages per employee in the program’s first two years. The employer must pay at least 50 percent of the premium, but may choose to contribute a larger percentage. The employee is responsible for up to 50 percent of the premium, depending on the employer’s contribution. The premium is calculated based on the employee’s taxable wages. The maximum amount of wages to which the premium can be charged for calendar year 2023 is estimated to be \$161,700 per person, which limits the maximum annual premium to \$1,455. Table 2 shows examples of weekly and annual premiums for different wages and assumes that the employer and employee will split the premium equally. Beginning in calendar year 2025, the program director can set the premium up to 1.2 percent of an employee’s taxable wages for an estimated maximum annual premium of \$2,092.

**Table 2  
Weekly and Annual PFML Premium Scenarios  
For Calendar Year 2023**

Weekly Wages	Employer Weekly Premium	Employee Weekly Premium	Annual Wages	Employer Annual Premium	Employee Annual Premium
\$500	\$2.25	\$2.25	\$26,000	\$117	\$117
\$1,000	\$4.50	\$4.50	\$52,000	\$234	\$234
\$1,500	\$6.75	\$6.75	\$78,000	\$351	\$351
\$2,000	\$9.00	\$9.00	\$104,000	\$468	\$468
\$3,000	\$13.50	\$13.50	\$156,000	\$702	\$702

**Will all employers in Colorado participate in the program and pay premiums?**

Most employers are required to participate in the program and pay premiums. The individuals and organizations that are not required to pay the entire premium include:

- employers with nine or fewer employees;
- self-employed individuals;
- local governments that decline participation in the program; and
- employers that already offer approved paid leave benefits.

Employers with nine or fewer employees are not required to pay the employer portion of the premium, but are required to withhold and forward an employee's portion of the premium. Local governments that choose not to participate in the program do not pay the employer portion or collect premiums from employees. Local government employees whose employer has declined to participate and self-employed individuals may choose to opt in and pay only the employee portion of the premium. Finally, an employer with an approved private family and medical leave plan already in place is not required to pay premiums. Table 3 below illustrates premium responsibilities.

**Table 3**  
**Premium Responsibilities under Proposition 118**

Employer Type	Employer Premium	Employee Premium	No Premium
9 or fewer employees		√	
10 or more employees	√	√	
Participating self-employed		√	
Participating local government employee		√	
Nonparticipating local government			√
Nonparticipating self-employed			√
Employer with private plan			√

**How much will employees receive in benefit payments while on paid leave?**

The amount of benefits an eligible employee can receive is based on the individual's AWW, compared to the state average weekly wage (SAWW) set annually by the CDLE. Wages include salary, wages, tips, commission, and other forms of compensation. An eligible employee will receive 90 percent of their AWW for the portion of his or her wages that are less than or equal to 50 percent of the SAWW, and 50 percent of the portion of wages that exceed 50 percent of the SAWW. The maximum weekly benefit that an individual can receive is \$1,100 for leave taken in 2024. Table 4 provides examples of benefit payments for different weekly wages in 2024 based on an estimated SAWW of \$1,340. For leave beginning on or after January 1, 2025, the maximum weekly benefit that an individual may receive is 90 percent of the SAWW, which is estimated to be \$1,392 per week for a maximum benefit of \$1,253 per week. To the extent that the SAWW differs from these estimates, the maximum benefit will vary accordingly.



**Table 4**  
**PFML Benefit Payment Scenarios**  
**Based on 2024 SAWW of \$1,340**

Weekly Wage	Weekly Benefit	Maximum Annual Benefit	Percent of Weekly Wage*
\$500	\$450	\$5,400	90%
\$1,000	\$768	\$9,216	77%
\$1,500	\$1,018	\$12,216	68%
\$2,000	\$1,100	\$13,200	55%
\$3,000	\$1,100	\$13,200	37%

\* The weekly benefit as a percentage of the weekly wage declines as income increases and the maximum benefit is reached.

### What are the job protection requirements?

Participating employers may not discipline or take retaliatory actions against employees for requesting or using paid leave. Job protections are available to employees who have been employed for at least 180 days with their current employer prior to taking leave. This means that eligible employees who return from leave are entitled to return to the same position or a position with equal seniority, status, employment benefits, and pay. Employees are entitled to their health benefits during their leave, but are required to pay their portion of the health premium.

*For information on those issue committees that support or oppose the measures on the ballot at the November 3, 2020, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:*

<https://www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html>

### Arguments For Proposition 118

- 1) Paid leave has a positive impact on the health of Colorado families, especially new parents and those with health issues. Research has shown that offering paid leave to expectant and new mothers decreases the risk of infant mortality, and allowing parents time to bond with their children will positively affect child development. Most individuals will need to take leave to care for themselves or a loved one at some point during their careers, and this measure allows employees to do so with some financial support and job protection. The measure ensures that Coloradans will not be forced to choose between their health and their livelihood.
- 2) Paid leave will increase employment opportunities for Coloradans, and benefit the state's economy. Only 18 percent of U.S. workers currently have access to paid leave. Employees without paid leave risk being demoted or even losing their jobs if they have to take off work due to serious illnesses or to care for family members. This measure allows caretakers and those with chronic health issues to join and remain in the workforce, which will strengthen Colorado's economy. All workers deserve paid leave benefits, no matter their income level, the type of work they do, or the size of their employer.

## Arguments Against Proposition 118

- 1) This measure places a financial and regulatory burden on employers to navigate the program's complex requirements. Businesses face increased costs to accommodate paid leave and new state-mandated sick leave obligations. The measure unfairly requires large businesses, but not certain small businesses or local governments, to pay premiums to fund the program. In addition, small businesses may be discouraged from growing in order to avoid premium costs. In the end, it will be up to employers and employees to bear the cost of an uncertain and expensive new government program.
- 2) This measure requires employees to pay into a program that they may never benefit from using. Employees are already faced with job uncertainty in the current economy, and cannot afford to lose part of their salary or other benefits. If the demand for the benefit is higher than anticipated, employees will be expected to contribute an even larger percentage of wages in the future or sacrifice other workplace gains.

## Estimate of Fiscal Impact for Proposition 118

**State revenue.** Proposition 118 is expected to increase state revenue from PFML premiums by approximately \$575.4 million in state budget year 2022-23 (half-year impact) and \$1.2 billion in state budget year 2023-24 (full-year impact). Because of higher-than-usual economic uncertainty, the amount of premiums collected may differ from this estimate. The measure may also increase state revenue from bond proceeds and potentially gifts, grants, or donations to cover program start-up costs beginning in state budget year 2021-22. The timing of when this additional revenue is received will depend on final budget estimates for the program and when revenue bonds are issued.

**State spending.** Proposition 118 will increase state spending by \$3.2 million in state budget year 2021-22 and \$48.6 million in state budget year 2022-23 to create and administer the PFML insurance program. In state budget year 2023-24, state spending will increase by \$523.9 million to administer the PFML program, pay the employer share of premiums for state employees, and pay PFML benefits to eligible employees in the second half of the year.

**Local government spending.** Beginning January 1, 2023, local governments that participate in the PFML insurance program, school districts, and other public entities will have increased spending to pay the employer share of premiums for their employees. Local governments will also be required to process payroll deductions, and coordinate leave and benefits for employees. Local governments that decline to participate will not pay premiums, but may still be required to handle premium deductions and coordinate leave and benefits for employees if they have employees that elect to participate in the PFML insurance program.



## Amendment B Repeal Gallagher Amendment

The ballot title below is a summary drafted by the professional legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was referred to the voters because it passed by a two-thirds majority vote of the state senate and the state house of representatives.

### Ballot Title:

Without increasing property tax rates, to help preserve funding for local districts that provide fire protection, police, ambulance, hospital, kindergarten through twelfth grade education, and other services, and to avoid automatic mill levy increases, shall there be an amendment to the Colorado constitution to repeal the requirement that the general assembly periodically change the residential assessment rate in order to maintain the statewide proportion of residential property as compared to all other taxable property valued for property tax purposes and repeal the nonresidential property tax assessment rate of twenty-nine percent?

### Text of Measure:

*Be It Resolved by the Senate of the Seventy-second General Assembly of the State of Colorado, the House of Representatives concurring herein:*

**SECTION 1.** At the election held on November 3, 2020, the secretary of state shall submit to the registered electors of the state the ballot title set forth in section 2 for the following amendment to the state constitution:

In the constitution of the state of Colorado, section 3 of article X, **amend** (1)(b) as follows:

**Section 3. Uniform taxation - exemptions.** (1) (b) Residential real property, which shall include all residential dwelling units and the land, as defined by law, on which such units are located, and mobile home parks, but shall not include hotels and motels, shall be valued for assessment. ~~at twenty-one percent of its actual value. For the property tax year commencing January 1, 1985, the general assembly shall determine the percentage of the aggregate statewide valuation for assessment which is attributable to residential real property. For each subsequent year, the general assembly shall again determine the percentage of the aggregate statewide valuation for assessment which is attributable to each class of taxable property, after adding in the increased valuation for assessment attributable to new construction and to increased volume of mineral and oil and gas production. For each year in which there is a change in the level of value used in determining actual value, the general assembly shall adjust the ratio of valuation for assessment for residential real property which is set forth in this paragraph (b) as is necessary to insure that the percentage of the aggregate statewide valuation for assessment which is attributable to residential real property shall remain the same as it was in the year immediately preceding the year in which such change occurs. Such adjusted ratio shall be the ratio of valuation for assessment for residential real property for those years for which such new level of value is used. In determining the adjustment to be made in the ratio of valuation for assessment for residential real property, the aggregate statewide valuation for assessment that is attributable to residential real property shall be calculated as if the full actual value of all owner-occupied primary residences that are partially exempt from taxation pursuant to section 3.5 of this article was subject to taxation. All other taxable property shall be valued for assessment. at twenty-nine percent of its actual value. However,~~ The valuation for assessment for producing mines, as defined by law, and lands or leaseholds producing oil or gas, as defined by law, shall be a portion of the actual annual or actual average annual production therefrom, based upon the value of the unprocessed material, according to procedures prescribed by law for different types of minerals. Non-producing unpatented mining claims, which are possessory interests in real property by virtue of leases from the United States of America, shall be exempt from property taxation.



## Titles and Text

**SECTION 2.** Each elector voting at the election may cast a vote either “Yes/For” or “No/Against” on the following ballot title: “Without increasing property tax rates, to help preserve funding for local districts that provide fire protection, police, ambulance, hospital, kindergarten through twelfth grade education, and other services, and to avoid automatic mill levy increases, shall there be an amendment to the Colorado constitution to repeal the requirement that the general assembly periodically change the residential assessment rate in order to maintain the statewide proportion of residential property as compared to all other taxable property valued for property tax purposes and repeal the nonresidential property tax assessment rate of twenty-nine percent?”

**SECTION 3.** Except as otherwise provided in section 1-40-123, Colorado Revised Statutes, if a majority of the electors voting on the ballot title vote “Yes/For”, then the amendment will become part of the state constitution.

### Amendment C Conduct of Charitable Gaming

The ballot title below is a summary drafted by the professional legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was referred to the voters because it passed by a two-thirds majority vote of the state senate and the state house of representatives.

#### Ballot Title:

Shall there be an amendment to the Colorado constitution concerning the conduct of charitable gaming activities, and, in connection therewith, allowing bingo-raffle licensees to hire managers and operators of games and reducing the required period of a charitable organization’s continuous existence before obtaining a charitable gaming license?

#### Text of Measure:

*Be It Resolved by the House of Representatives of the Seventy-second General Assembly of the State of Colorado, the Senate concurring herein:*

**SECTION 1.** At the election held on November 3, 2020, the secretary of state shall submit to the registered electors of the state the ballot title set forth in section 2 for the following amendment to the state constitution:

In the constitution of the state of Colorado, section 2 of article XVIII, **amend** (2) and (4) as follows:

**Section 2. Lotteries prohibited - exceptions.** (2) No game of chance pursuant to this subsection (2) and subsections (3) and (4) of this section shall be conducted by any person, firm, or organization, unless a license as provided for in this subsection (2) has been issued to the firm or organization conducting such games of chance. The secretary of state shall, upon application therefor on such forms as shall be prescribed by the secretary of state and upon the payment of an annual fee as determined by the general assembly, issue a license for the conducting of such games of chance to any bona fide chartered branch or lodge or chapter of a national or state organization or to any bona fide religious, charitable, labor, fraternal, educational, voluntary firemen’s, or veterans’ organization ~~which~~ THAT operates without profit to its members and ~~which~~ THAT IS REGISTERED WITH THE SECRETARY OF STATE AND has been in existence continuously for a period of ~~five~~ THREE years immediately prior to the making of ~~said~~ ITS application for such license OR, ON AND AFTER JANUARY 1, 2024, FOR SUCH DIFFERENT PERIOD AS THE GENERAL ASSEMBLY MAY ESTABLISH PURSUANT TO SUBSECTION (5) OF THIS SECTION, and has had during the entire ~~five-year~~ period OF ITS EXISTENCE a dues-paying membership engaged in carrying out the objects of said corporation or organization, such license to expire at the end of each calendar year in which it was issued.



(4) Such games of chance shall be subject to the following restrictions:

(a) The entire net proceeds of any game shall be exclusively devoted to the lawful purposes of organizations permitted to conduct such games.

~~(b) No person except a bona fide member of any organization may participate in the management or operation of any such game.~~

(c) No person may receive ~~any~~ remuneration or profit IN EXCESS OF THE APPLICABLE MINIMUM WAGE for participating in the management or operation of any such game.

**SECTION 2.** Each elector voting at the election may cast a vote either “Yes/For” or “No/Against” on the following ballot title: “Shall there be an amendment to the Colorado constitution concerning the conduct of charitable gaming activities, and, in connection therewith, allowing bingo-raffle licensees to hire managers and operators of games and reducing the required period of a charitable organization’s continuous existence before obtaining a charitable gaming license?”

**SECTION 3.** Except as otherwise provided in section 1-40-123, Colorado Revised Statutes, if at least fifty-five percent of the electors voting on the ballot title vote “Yes/For”, then the amendment will become part of the state constitution.

### **Amendment 76 Citizenship Qualification of Electors**

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

**Ballot Title:**

Shall there be an amendment to the Colorado constitution requiring that to be qualified to vote at any election an individual must be a United States citizen?

**Text of Measure:**

Colo. Const. Art. VII, Section 1. In the constitution of the state of Colorado, **amend** section 1 of article 7 as follows:

~~Every citizen~~ ONLY A CITIZEN of the United States who has attained the age of eighteen years, has resided in this state for such time as may be prescribed by law, and has been duly registered as a voter if required by law shall be qualified to vote at all elections.

### **Amendment 77 Local Voter Approval of Casino Bet Limits and Games in Black Hawk, Central City, and Cripple Creek**

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution or Colorado Revised Statutes. The text of the measure that will appear in the Colorado constitution and Colorado Revised Statutes below



## Titles and Text

was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

### **Ballot Title:**

Shall there be an amendment to the Colorado constitution and a change to the Colorado Revised Statutes concerning voter-approved changes to limited gaming, and, in connection therewith, allowing the voters of Central City, Black Hawk, and Cripple Creek, for their individual cities, to approve other games in addition to those currently allowed and increase a maximum single bet to any amount; and allowing gaming tax revenue to be used for support services to improve student retention and credential completion by students enrolled in community colleges?

### **Text of Measure:**

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

**SECTION 1.** In section 9, article XVIII of the constitution of the state of Colorado, **amend** (7)(a)(II), (III) as follows:

#### **(7) Local elections to revise limits applicable to gaming – statewide elections to increase gaming taxes.**

(a) Through local elections, the voters of the cities of Central, Black Hawk, and Cripple Creek are authorized to revise limits on gaming that apply to licensees operating in their city's gaming district to extend:

(II) Approved games ~~to include roulette or craps, or both;~~ and

(III) Single bets ~~up to one hundred dollars.~~

**SECTION 2.** In Colorado Revised Statutes, section 44-30-103, **amend** (22) as follows:

#### **44-30-103. Definitions.**

(22) "Limited card games and slot machines", "limited gaming", or "gaming" means physical and electronic versions of slot machines, craps, roulette, and the card games of poker and blackjack authorized by this article 30, AS WELL AS SUCH OTHER GAMES AS ARE APPROVED BY THE VOTERS OF CENTRAL, BLACK HAWK, OR CRIPPLE CREEK AT A LOCAL ELECTION HELD IN EACH CITY TO CONTROL THE CONDUCT OF GAMING IN THAT JURISDICTION, and defined and regulated by the commission, each game having a maximum single bet ~~of one hundred dollars~~ AS APPROVED BY THE VOTERS OF CENTRAL, BLACK HAWK, OR CRIPPLE CREEK AT A LOCAL ELECTION HELD IN EACH CITY TO CONTROL THE CONDUCT OF GAMING IN THAT JURISDICTION.

**SECTION 3.** In Colorado Revised Statutes, section 44-30-702, **amend** (3)(c)(I) as follows:

#### **44-30-702. Revenues attributable to local revisions to gaming limits - extended limited gaming fund - identification - separate administration - distribution – definitions.**

(3) From the fund, the state treasurer shall pay:

(c) Of the remaining gaming tax revenues, distributions in the following proportions:

(I) Seventy-eight percent to the state's public community colleges, junior colleges, and local district



colleges to supplement existing state funding for student financial aid programs and classroom instruction programs, including PROGRAMS TO IMPROVE STUDENT RETENTION AND INCREASE CREDENTIAL COMPLETION, AS WELL AS workforce preparation to enhance the growth of the state economy, to prepare Colorado residents for meaningful employment, and to provide Colorado businesses with well-trained employees. The revenue shall be distributed to colleges that were operating on and after January 1, 2008, in proportion to their respective full-time equivalent student enrollments in the previous fiscal year. For purposes of the distribution, the state treasurer shall use the most recent available figures on full-time equivalent student enrollment calculated by the Colorado commission on higher education in accordance with subsection (4)(c) of this section.

**SECTION 4.** In Colorado Revised Statutes, section 44-30-816, **amend** as follows:

**44-30-816. Authorized amount of bets.**

The amount of a bet made pursuant to this article 30 shall not be more, ~~than one hundred dollars~~ on the initial bet or subsequent bet, ~~THAN THE AMOUNTS APPROVED BY THE VOTERS OF CENTRAL, BLACK HAWK, OR CRIPPLE CREEK AT A LOCAL ELECTION HELD IN EACH CITY TO CONTROL THE CONDUCT OF GAMING IN THAT JURISDICTION,~~ subject to rules promulgated by the commission.

**SECTION 5.** In Colorado Revised Statutes, section 44-30-818, **amend** (1) as follows:

**44-30-818. Approval of rules for certain games.**

(1) Specific rules for blackjack, poker, craps, ~~and roulette,~~ AND SUCH OTHER GAMES AS ARE APPROVED BY THE VOTERS OF CENTRAL, BLACK HAWK, OR CRIPPLE CREEK AT A LOCAL ELECTION HELD IN EACH CITY TO CONTROL THE CONDUCT OF GAMING IN THAT JURISDICTION shall be approved by the commission and clearly posted within plain view of the games.

**SECTION 6.** These amendments take effect on May 1, 2021.

## Proposition EE Taxes on Nicotine Products

**Question:**

SHALL STATE TAXES BE INCREASED BY \$294,000,000 ANNUALLY BY IMPOSING A TAX ON NICOTINE LIQUIDS USED IN E-CIGARETTES AND OTHER VAPING PRODUCTS THAT IS EQUAL TO THE TOTAL STATE TAX ON TOBACCO PRODUCTS WHEN FULLY PHASED IN, INCREMENTALLY INCREASING THE TOBACCO PRODUCTS TAX BY UP TO 22% OF THE MANUFACTURER'S LIST PRICE, INCREMENTALLY INCREASING THE CIGARETTE TAX BY UP TO 9 CENTS PER CIGARETTE, EXPANDING THE EXISTING CIGARETTE AND TOBACCO TAXES TO APPLY TO SALES TO CONSUMERS FROM OUTSIDE OF THE STATE, ESTABLISHING A MINIMUM TAX FOR MOIST SNUFF TOBACCO PRODUCTS, CREATING AN INVENTORY TAX THAT APPLIES FOR FUTURE CIGARETTE TAX INCREASES, AND INITIALLY USING THE TAX REVENUE PRIMARILY FOR PUBLIC SCHOOL FUNDING TO HELP OFFSET REVENUE THAT HAS BEEN LOST AS A RESULT OF THE ECONOMIC IMPACTS RELATED TO COVID-19 AND THEN FOR PROGRAMS THAT REDUCE THE USE OF TOBACCO AND NICOTINE PRODUCTS, ENHANCE THE VOLUNTARY COLORADO PRESCHOOL PROGRAM AND MAKE IT WIDELY AVAILABLE FOR FREE, AND MAINTAIN THE FUNDING FOR PROGRAMS THAT CURRENTLY RECEIVE REVENUE FROM TOBACCO TAXES, WITH THE STATE KEEPING AND SPENDING ALL OF THE NEW TAX REVENUE AS A VOTER-APPROVED REVENUE CHANGE?



## Titles and Text

### **Proposition 113** **Adopt Agreement to Elect U.S. President By National Popular Vote**

**Ballot Title:**

Shall the following Act of the General Assembly be approved: An Act concerning adoption of an agreement among the states to elect the President of the United States by national popular vote, being Senate Bill No. 19-042?

**Text of Measure:**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, **add** part 40 to article 60 of title 24 as follows:

PART 40  
AGREEMENT AMONG THE STATES TO ELECT THE  
PRESIDENT BY NATIONAL POPULAR VOTE

**24-60-4001. Short title.** THE SHORT TITLE OF THIS PART 40 IS THE "AGREEMENT AMONG THE STATES TO ELECT THE PRESIDENT BY NATIONAL POPULAR VOTE".

**24-60-4002. Execution of agreement.** THE AGREEMENT AMONG THE STATES TO ELECT THE PRESIDENT BY NATIONAL POPULAR VOTE IS HEREBY ENACTED INTO LAW AND ENTERED INTO WITH ALL JURISDICTIONS LEGALLY JOINING THEREIN, IN THE FORM SUBSTANTIALLY AS FOLLOWS:

ARTICLE I -- MEMBERSHIP

ANY STATE OF THE UNITED STATES AND THE DISTRICT OF COLUMBIA MAY BECOME A MEMBER OF THIS AGREEMENT BY ENACTING THIS AGREEMENT.

ARTICLE II -- RIGHT OF THE PEOPLE IN MEMBER  
STATES TO VOTE FOR PRESIDENT AND VICE PRESIDENT

EACH MEMBER STATE SHALL CONDUCT A STATEWIDE POPULAR ELECTION FOR PRESIDENT AND VICE PRESIDENT OF THE UNITED STATES.

ARTICLE III -- MANNER OF APPOINTING  
PRESIDENTIAL ELECTORS IN MEMBER STATES

PRIOR TO THE TIME SET BY LAW FOR THE MEETING AND VOTING BY THE PRESIDENTIAL ELECTORS, THE CHIEF ELECTION OFFICIAL OF EACH MEMBER STATE SHALL DETERMINE THE NUMBER OF VOTES FOR EACH PRESIDENTIAL SLATE IN EACH STATE OF THE UNITED STATES AND IN THE DISTRICT OF COLUMBIA IN WHICH VOTES HAVE BEEN CAST IN A STATEWIDE POPULAR ELECTION AND SHALL ADD SUCH VOTES TOGETHER TO PRODUCE A "NATIONAL POPULAR VOTE TOTAL" FOR EACH PRESIDENTIAL SLATE.

THE CHIEF ELECTION OFFICIAL OF EACH MEMBER STATE SHALL DESIGNATE THE PRESIDENTIAL SLATE WITH THE LARGEST NATIONAL POPULAR VOTE TOTAL AS THE "NATIONAL POPULAR VOTE WINNER."

THE PRESIDENTIAL ELECTOR CERTIFYING OFFICIAL OF EACH MEMBER STATE SHALL CERTIFY THE APPOINTMENT IN THAT OFFICIAL'S OWN STATE OF THE ELECTOR SLATE NOMINATED IN THAT STATE IN ASSOCIATION WITH THE NATIONAL POPULAR VOTE WINNER.





AT LEAST SIX DAYS BEFORE THE DAY FIXED BY LAW FOR THE MEETING AND VOTING BY THE PRESIDENTIAL ELECTORS, EACH MEMBER STATE SHALL MAKE A FINAL DETERMINATION OF THE NUMBER OF POPULAR VOTES CAST IN THE STATE FOR EACH PRESIDENTIAL SLATE AND SHALL COMMUNICATE AN OFFICIAL STATEMENT OF SUCH DETERMINATION WITHIN 24 HOURS TO THE CHIEF ELECTION OFFICIAL OF EACH OTHER MEMBER STATE.

THE CHIEF ELECTION OFFICIAL OF EACH MEMBER STATE SHALL TREAT AS CONCLUSIVE AN OFFICIAL STATEMENT CONTAINING THE NUMBER OF POPULAR VOTES IN A STATE FOR EACH PRESIDENTIAL SLATE MADE BY THE DAY ESTABLISHED BY FEDERAL LAW FOR MAKING A STATE'S FINAL DETERMINATION CONCLUSIVE AS TO THE COUNTING OF ELECTORAL VOTES BY CONGRESS.

IN EVENT OF A TIE FOR THE NATIONAL POPULAR VOTE WINNER, THE PRESIDENTIAL ELECTOR CERTIFYING OFFICIAL OF EACH MEMBER STATE SHALL CERTIFY THE APPOINTMENT OF THE ELECTOR SLATE NOMINATED IN ASSOCIATION WITH THE PRESIDENTIAL SLATE RECEIVING THE LARGEST NUMBER OF POPULAR VOTES WITHIN THAT OFFICIAL'S OWN STATE.

IF, FOR ANY REASON, THE NUMBER OF PRESIDENTIAL ELECTORS NOMINATED IN A MEMBER STATE IN ASSOCIATION WITH THE NATIONAL POPULAR VOTE WINNER IS LESS THAN OR GREATER THAN THAT STATE'S NUMBER OF ELECTORAL VOTES, THE PRESIDENTIAL CANDIDATE ON THE PRESIDENTIAL SLATE THAT HAS BEEN DESIGNATED AS THE NATIONAL POPULAR VOTE WINNER SHALL HAVE THE POWER TO NOMINATE THE PRESIDENTIAL ELECTORS FOR THAT STATE AND THAT STATE'S PRESIDENTIAL ELECTOR CERTIFYING OFFICIAL SHALL CERTIFY THE APPOINTMENT OF SUCH NOMINEES.

THE CHIEF ELECTION OFFICIAL OF EACH MEMBER STATE SHALL IMMEDIATELY RELEASE TO THE PUBLIC ALL VOTE COUNTS OR STATEMENTS OF VOTES AS THEY ARE DETERMINED OR OBTAINED.

THIS ARTICLE SHALL GOVERN THE APPOINTMENT OF PRESIDENTIAL ELECTORS IN EACH MEMBER STATE IN ANY YEAR IN WHICH THIS AGREEMENT IS, ON JULY 20, IN EFFECT IN STATES CUMULATIVELY POSSESSING A MAJORITY OF THE ELECTORAL VOTES.

### ARTICLE IV -- OTHER PROVISIONS

THIS AGREEMENT SHALL TAKE EFFECT WHEN STATES CUMULATIVELY POSSESSING A MAJORITY OF THE ELECTORAL VOTES HAVE ENACTED THIS AGREEMENT IN SUBSTANTIALLY THE SAME FORM AND THE ENACTMENTS BY SUCH STATES HAVE TAKEN EFFECT IN EACH STATE.

ANY MEMBER STATE MAY WITHDRAW FROM THIS AGREEMENT, EXCEPT THAT A WITHDRAWAL OCCURRING SIX MONTHS OR LESS BEFORE THE END OF A PRESIDENT'S TERM SHALL NOT BECOME EFFECTIVE UNTIL A PRESIDENT OR VICE PRESIDENT SHALL HAVE BEEN QUALIFIED TO SERVE THE NEXT TERM.

THE CHIEF EXECUTIVE OF EACH MEMBER STATE SHALL PROMPTLY NOTIFY THE CHIEF EXECUTIVE OF ALL OTHER STATES OF WHEN THIS AGREEMENT HAS BEEN ENACTED AND HAS TAKEN EFFECT IN THAT OFFICIAL'S STATE, WHEN THE STATE HAS WITHDRAWN FROM THIS AGREEMENT, AND WHEN THIS AGREEMENT TAKES EFFECT GENERALLY.

THIS AGREEMENT SHALL TERMINATE IF THE ELECTORAL COLLEGE IS ABOLISHED.

IF ANY PROVISION OF THIS AGREEMENT IS HELD INVALID, THE REMAINING PROVISIONS SHALL NOT BE AFFECTED.



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### ARTICLE V -- DEFINITIONS

FOR PURPOSES OF THIS AGREEMENT,

“CHIEF EXECUTIVE” SHALL MEAN THE GOVERNOR OF A STATE OF THE UNITED STATES OR THE MAYOR OF THE DISTRICT OF COLUMBIA;

“ELECTOR SLATE” SHALL MEAN A SLATE OF CANDIDATES WHO HAVE BEEN NOMINATED IN A STATE FOR THE POSITION OF PRESIDENTIAL ELECTOR IN ASSOCIATION WITH A PRESIDENTIAL SLATE;

“CHIEF ELECTION OFFICIAL” SHALL MEAN THE STATE OFFICIAL OR BODY THAT IS AUTHORIZED TO CERTIFY THE TOTAL NUMBER OF POPULAR VOTES FOR EACH PRESIDENTIAL SLATE;

“PRESIDENTIAL ELECTOR” SHALL MEAN AN ELECTOR FOR PRESIDENT AND VICE PRESIDENT OF THE UNITED STATES;

“PRESIDENTIAL ELECTOR CERTIFYING OFFICIAL” SHALL MEAN THE STATE OFFICIAL OR BODY THAT IS AUTHORIZED TO CERTIFY THE APPOINTMENT OF THE STATE’S PRESIDENTIAL ELECTORS;

“PRESIDENTIAL SLATE” SHALL MEAN A SLATE OF TWO PERSONS, THE FIRST OF WHOM HAS BEEN NOMINATED AS A CANDIDATE FOR PRESIDENT OF THE UNITED STATES AND THE SECOND OF WHOM HAS BEEN NOMINATED AS A CANDIDATE FOR VICE PRESIDENT OF THE UNITED STATES, OR ANY LEGAL SUCCESSORS TO SUCH PERSONS, REGARDLESS OF WHETHER BOTH NAMES APPEAR ON THE BALLOT PRESENTED TO THE VOTER IN A PARTICULAR STATE;

“STATE” SHALL MEAN A STATE OF THE UNITED STATES AND THE DISTRICT OF COLUMBIA; AND

“STATEWIDE POPULAR ELECTION” SHALL MEAN A GENERAL ELECTION IN WHICH VOTES ARE CAST FOR PRESIDENTIAL SLATES BY INDIVIDUAL VOTERS AND COUNTED ON A STATEWIDE BASIS.

**24-60-4003. Reaffirmation of Colorado law.** WHEN THE AGREEMENT AMONG THE STATES TO ELECT THE PRESIDENT BY NATIONAL POPULAR VOTE BECOMES EFFECTIVE AS PROVIDED IN ARTICLE IV OF THE AGREEMENT AND GOVERNS THE APPOINTMENT OF PRESIDENTIAL ELECTORS AS PROVIDED IN ARTICLE III OF THE AGREEMENT, EACH PRESIDENTIAL ELECTOR SHALL VOTE FOR THE PRESIDENTIAL CANDIDATE AND, BY SEPARATE BALLOT, VICE-PRESIDENTIAL CANDIDATE NOMINATED BY THE POLITICAL PARTY OR POLITICAL ORGANIZATION THAT NOMINATED THE PRESIDENTIAL ELECTOR.

**24-60-4004. Conflicting provisions of law.** WHEN THE AGREEMENT AMONG THE STATES TO ELECT THE PRESIDENT BY NATIONAL POPULAR VOTE BECOMES EFFECTIVE AS PROVIDED IN ARTICLE IV OF THE AGREEMENT AND GOVERNS THE APPOINTMENT OF PRESIDENTIAL ELECTORS AS PROVIDED IN ARTICLE III OF THE AGREEMENT, THIS PART 40 SHALL SUPERSEDE ANY CONFLICTING PROVISIONS OF COLORADO LAW.

**SECTION 2. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2020 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



## Proposition 114 Reintroduction and Management of Gray Wolves

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

### Ballot Title:

Shall there be a change to the Colorado Revised Statutes concerning the restoration of gray wolves through their reintroduction on designated lands in Colorado located west of the continental divide, and, in connection therewith, requiring the Colorado parks and wildlife commission, after holding statewide hearings and using scientific data, to implement a plan to restore and manage gray wolves; prohibiting the commission from imposing any land, water, or resource use restrictions on private landowners to further the plan; and requiring the commission to fairly compensate owners for losses of livestock caused by gray wolves?

### Text of Measure:

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

**SECTION 1.** In Colorado Revised Statutes, **add** 33-2-105.8 as follows:

**33-2-105.8. Reintroduction of gray wolves on designated lands west of the continental divide - public input in commission development of restoration plan - compensation to owners of livestock - definitions.**

(1) THE VOTERS OF COLORADO FIND AND DECLARE THAT:

(a) HISTORICALLY, WOLVES WERE AN ESSENTIAL PART OF THE WILD HABITAT OF COLORADO BUT WERE EXTERMINATED AND HAVE BEEN FUNCTIONALLY EXTINCT FOR SEVENTY-FIVE YEARS IN THE STATE;

(b) THE GRAY WOLF IS LISTED AS AN ENDANGERED SPECIES ON THE COMMISSION'S LIST OF ENDANGERED OR THREATENED SPECIES;

(c) ONCE RESTORED TO COLORADO, GRAY WOLVES WILL HELP RESTORE A CRITICAL BALANCE IN NATURE; AND

(d) RESTORATION OF THE GRAY WOLF TO THE STATE MUST BE DESIGNED TO RESOLVE CONFLICTS WITH PERSONS ENGAGED IN RANCHING AND FARMING IN THIS STATE.

(2) NOTWITHSTANDING ANY PROVISION OF STATE LAW TO THE CONTRARY, INCLUDING SECTION 33-2-105.5 (2), AND IN ORDER TO RESTORE GRAY WOLVES TO THE STATE, THE COMMISSION SHALL:

(a) DEVELOP A PLAN TO RESTORE AND MANAGE GRAY WOLVES IN COLORADO, USING THE BEST SCIENTIFIC DATA AVAILABLE;

(b) HOLD STATEWIDE HEARINGS TO ACQUIRE INFORMATION TO BE CONSIDERED IN DEVELOPING SUCH PLAN, INCLUDING SCIENTIFIC, ECONOMIC, AND SOCIAL CONSIDERATIONS PERTAINING TO SUCH RESTORATION;



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- (c) PERIODICALLY OBTAIN PUBLIC INPUT TO UPDATE SUCH PLAN;
- (d) TAKE THE STEPS NECESSARY TO BEGIN REINTRODUCTIONS OF GRAY WOLVES BY DECEMBER 31, 2023, ONLY ON DESIGNATED LANDS; AND
- (e) OVERSEE GRAY WOLF RESTORATION AND MANAGEMENT, INCLUDING THE DISTRIBUTION OF STATE FUNDS THAT ARE MADE AVAILABLE TO:
- (I) ASSIST OWNERS OF LIVESTOCK IN PREVENTING AND RESOLVING CONFLICTS BETWEEN GRAY WOLVES AND LIVESTOCK; AND
- (II) PAY FAIR COMPENSATION TO OWNERS OF LIVESTOCK FOR ANY LOSSES OF LIVESTOCK CAUSED BY GRAY WOLVES, AS VERIFIED PURSUANT TO THE CLAIM PROCEDURES AUTHORIZED BY SECTIONS 33-3-107 TO 33-3-110 AND, TO THE EXTENT THEY ARE AVAILABLE, FROM MONEYS IN THE WILDLIFE CASH FUND AS PROVIDED IN SECTION 33-3-107 (2.5).
- (3) (a) THE COMMISSION'S PLAN MUST COMPLY WITH SECTION 33-2-105.7 (2), (3), AND (4) AND MUST INCLUDE:
- (I) THE SELECTION OF DONOR POPULATIONS OF GRAY WOLVES;
- (II) THE PLACES, MANNER, AND SCHEDULING OF REINTRODUCTIONS OF GRAY WOLVES BY THE DIVISION, WITH SUCH REINTRODUCTIONS BEING RESTRICTED TO DESIGNATED LANDS;
- (III) DETAILS FOR THE RESTORATION AND MANAGEMENT OF GRAY WOLVES, INCLUDING ACTIONS NECESSARY OR BENEFICIAL FOR ESTABLISHING AND MAINTAINING A SELF-SUSTAINING POPULATION, AS AUTHORIZED BY SECTION 33-2-104; AND
- (IV) METHODOLOGIES FOR DETERMINING WHEN THE GRAY WOLF POPULATION IS SUSTAINING ITSELF SUCCESSFULLY AND WHEN TO REMOVE THE GRAY WOLF FROM THE LIST OF ENDANGERED OR THREATENED SPECIES, AS PROVIDED FOR IN SECTION 33-2-105 (2).
- (b) THE COMMISSION SHALL NOT IMPOSE ANY LAND, WATER, OR RESOURCE USE RESTRICTIONS ON PRIVATE LANDOWNERS IN FURTHERANCE OF THE PLAN.
- (4) IN FURTHERANCE OF THIS SECTION AND THE EXPRESSED INTENT OF VOTERS, THE GENERAL ASSEMBLY:
- (a) SHALL MAKE SUCH APPROPRIATIONS AS ARE NECESSARY TO FUND THE PROGRAMS AUTHORIZED AND OBLIGATIONS, INCLUDING FAIR COMPENSATION FOR LIVESTOCK LOSSES THAT ARE AUTHORIZED BY THIS SECTION BUT CANNOT BE PAID FROM MONEYS IN THE WILDLIFE CASH FUND, IMPOSED BY THIS SECTION; AND
- (b) MAY ADOPT SUCH OTHER LEGISLATION AS WILL FACILITATE THE IMPLEMENTATION OF THE RESTORATION OF GRAY WOLVES TO COLORADO.
- (5) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:
- (a) "DESIGNATED LANDS" MEANS THOSE LANDS WEST OF THE CONTINENTAL DIVIDE IN COLORADO THAT THE COMMISSION DETERMINES ARE CONSISTENT WITH ITS PLAN TO RESTORE AND MANAGE GRAY WOLVES.
- (b) "GRAY WOLF" MEANS NONGAME WILDLIFE OF THE SPECIES *CANIS LUPUS*.



(c) “LIVESTOCK” MEANS CATTLE, HORSES, MULES, BURROS, SHEEP, LAMBS, SWINE, LLAMA, ALPACA, AND GOATS.

(d) “RESTORE” OR “RESTORATION” MEANS ANY REINTRODUCTION, AS PROVIDED FOR IN SECTION 33-2-105.7 (1)(a), AS WELL AS POST-RELEASE MANAGEMENT OF THE GRAY WOLF IN A MANNER THAT FOSTERS THE SPECIES’ CAPACITY TO SUSTAIN ITSELF SUCCESSFULLY.

## Proposition 115 Prohibit Abortions After 22 Weeks

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

**Ballot Title:**

Shall there be a change to the Colorado Revised Statutes concerning prohibiting an abortion when the probable gestational age of the fetus is at least twenty-two weeks, and, in connection therewith, making it a misdemeanor punishable by a fine to perform or attempt to perform a prohibited abortion, except when the abortion is immediately required to save the life of the pregnant woman when her life is physically threatened, but not solely by a psychological or emotional condition; defining terms related to the measure including “probable gestational age” and “abortion,” and excepting from the definition of “abortion” medical procedures relating to miscarriage or ectopic pregnancy; specifying that a woman on whom an abortion is performed may not be charged with a crime in relation to a prohibited abortion; and requiring the Colorado medical board to suspend for at least three years the license of a licensee whom the board finds performed or attempted to perform a prohibited abortion?

**Text of Measure:**

*BE IT ENACTED BY THE PEOPLE OF THE STATE OF COLORADO:*

**SECTION 1.** IN COLORADO REVISED STATUTES, **ADD** PART 9 TO ARTICLE 6 OF TITLE 18 AS FOLLOWS:

Part 9  
LATE ABORTIONS PROHIBITED

**18-6-901. Declaration of the People.**

(1) THE PEOPLE OF THE STATE OF COLORADO FIND AND DECLARE THAT:

(a) CURRENTLY, IN THE STATE OF COLORADO AN ABORTION CAN BE PERFORMED AT ANY TIME DURING PREGNANCY.

(b) THIS INITIATIVE WOULD PROHIBIT AN ABORTION AFTER 22 WEEKS GESTATIONAL AGE OF THE FETUS.

**18-6-902. Definitions.** AS USED IN THIS PART 9:

(1) “ABORTION” MEANS THE ACT OF USING OR PRESCRIBING ANY INSTRUMENT, MEDICINE, DRUG, OR ANY OTHER SUBSTANCE, DEVICE, OR MEANS WITH THE INTENT TO TERMINATE THE PREGNANCY OF A WOMAN KNOWN TO BE PREGNANT OR WITH THE INTENT TO KILL THE UNBORN



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CHILD OF A WOMAN KNOWN TO BE PREGNANT. SUCH USE, PRESCRIPTION, OR MEANS IS NOT AN ABORTION IF DONE WITH THE INTENT TO:

- (a) SAVE THE LIFE OR PRESERVE THE HEALTH OF THE EMBRYO OR FETUS;
- (b) REMOVE A DEAD EMBRYO OR FETUS CAUSED BY MISCARRIAGE; OR
- (c) REMOVE AN ECTOPIC PREGNANCY.

(2) "GESTATIONAL AGE" MEANS THE TIME THAT HAS ELAPSED FROM THE FIRST DAY OF THE WOMAN'S LAST MENSTRUAL PERIOD.

(3) "PROBABLE GESTATIONAL AGE" MEANS WHAT, IN THE JUDGMENT OF THE PHYSICIAN USING BEST MEDICAL PRACTICES, WILL WITH REASONABLE PROBABILITY BE THE GESTATIONAL AGE OF THE UNBORN CHILD AT THE TIME AN ABORTION IS PLANNED TO BE PERFORMED."

(4) "TWENTY-TWO WEEKS" MEANS TWENTY-TWO WEEKS, ZERO DAYS GESTATIONAL AGE.

### **18-6-903. Abortion after 22 weeks gestational age prohibited.**

(1) **UNLAWFUL CONDUCT.** NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EXCEPT AS PROVIDED IN 18-6-903 (3), IT IS UNLAWFUL FOR ANY PERSON TO INTENTIONALLY OR RECKLESSLY PERFORM OR ATTEMPT TO PERFORM AN ABORTION ON ANY OTHER PERSON IF THE PROBABLE GESTATIONAL AGE OF THE FETUS IS AT LEAST 22 WEEKS.

(2) **ASSESSMENT OF GESTATIONAL AGE.** A PHYSICIAN PERFORMING OR ATTEMPTING AN ABORTION SHALL FIRST MAKE A DETERMINATION OF THE PROBABLE GESTATIONAL AGE. IN MAKING SUCH A DETERMINATION, THE PHYSICIAN SHALL MAKE SUCH INQUIRIES OF THE PREGNANT WOMAN AND PERFORM OR CAUSE TO BE PERFORMED SUCH MEDICAL EXAMINATIONS AND TESTS AS A REASONABLY PRUDENT PHYSICIAN, KNOWLEDGEABLE ABOUT THE CASE AND THE MEDICAL CONDITIONS INVOLVED, WOULD CONSIDER NECESSARY TO MAKE AN ACCURATE DETERMINATION OF THE GESTATIONAL AGE.

(3) **EXCEPTION.** IF, IN THE REASONABLE MEDICAL JUDGEMENT OF THE PHYSICIAN, AN ABORTION IS IMMEDIATELY REQUIRED TO SAVE THE LIFE OF A PREGNANT WOMAN, RATHER THAN AN EXPEDITED DELIVERY OF THE LIVING FETUS, AND IF THE PREGNANT WOMAN'S LIFE IS THREATENED BY A PHYSICAL DISORDER, PHYSICAL ILLNESS, OR PHYSICAL INJURY, INCLUDING A LIFE-ENDANGERING PHYSICAL CONDITION CAUSED BY OR ARISING FROM THE PREGNANCY ITSELF, BUT NOT INCLUDING PSYCHOLOGICAL OR EMOTIONAL CONDITIONS, SUCH AN ABORTION IS NOT UNLAWFUL. IN SUCH A SITUATION, A PHYSICIAN MAY REASONABLY RELY UPON AN ASSESSMENT OF GESTATIONAL AGE MADE BY ANOTHER PHYSICIAN INSTEAD OF ABIDING BY THE PROVISIONS OF 18-6-903 (2).

(4) **PENALTIES.** ANY PERSON WHO INTENTIONALLY OR RECKLESSLY PERFORMS OR PERFORMS OR ATTEMPTS TO PERFORM AN ABORTION IN VIOLATION OF THIS PART 9 IS GUILTY OF A CLASS 1 MISDEMEANOR BUT MAY ONLY BE SUBJECT TO PUNISHMENT BY FINE AND NOT BY JAIL TIME.

(5) **No CRIMINAL PENALTIES FOR WOMEN.** A WOMAN ON WHOM AN ABORTION IS PERFORMED OR A PERSON WHO FILLS A PRESCRIPTION OR PROVIDES EQUIPMENT USED IN AN ABORTION DOES NOT VIOLATE THIS PART 9 AND CANNOT BE CHARGED WITH A CRIME IN CONNECTION THEREWITH.

**SECTION 2.** IN COLORADO REVISED STATUTES, 12-240-121, ADD (1)(nn) AS FOLLOWS:

**12-240-121. Unprofessional conduct-definitions.** (1) "Unprofessional conduct" as used in this Article 240 means:

(nn) A VIOLATION OF SECTION 18-6-903.



**SECTION 3.** IN COLORADO REVISED STATUTES, 12-240-125, **ADD** (9.5) AS FOLLOWS:

**12-240-125. Disciplinary action by board – immunity – rules.**

(8.5) IF THE BOARD FINDS A LICENSEE COMMITTED UNPROFESSIONAL CONDUCT IN VIOLATION OF SECTION 12-240-121 (1)(nn), THE BOARD SHALL SUSPEND THE LICENSEE’S LICENSE FOR AT LEAST THREE YEARS.

**SECTION 4. Effective date-applicability-self-executing.** (1) This act takes effect from and after the date of the official declaration of the vote thereon by proclamation of the governor, and applies to offenses committed on or after said date.

(2) The provisions of this initiative are self-executing.

## **Proposition 116** **State Income Tax Rate Reduction**

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

**Ballot Title:**

Shall there be a change to the Colorado Revised Statutes reducing the state income tax rate from 4.63% to 4.55%?

**Text of Measure:**

*Be it enacted by the People of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 39-22-104, **amend** (1.7) as follows:

**39-22-104. Income tax imposed on individuals, estates, and trusts - single rate - legislative declaration - definitions - repeal.**

(1.7) (a) Except as otherwise provided in section 39-22-627, subject to subsection (2) of this section, with respect to taxable years commencing on or after January 1, 2000, BUT BEFORE JANUARY 1, 2020, a tax of four and sixty-three one-hundredths percent is imposed on the federal taxable income, as determined pursuant to section 63 of the internal revenue code, of every individual, estate, and trust.

(b) EXCEPT AS OTHERWISE PROVIDED IN SECTION 39-22-627, SUBJECT TO SUBSECTION (2) OF THIS SECTION, WITH RESPECT TO TAXABLE YEARS COMMENCING ON OR AFTER JANUARY 1, 2020, A TAX OF FOUR AND FIFTY-FIVE ONE-HUNDREDTHS PERCENT IS IMPOSED ON THE FEDERAL TAXABLE INCOME, AS DETERMINED PURSUANT TO SECTION 63 OF THE INTERNAL REVENUE CODE, OF EVERY INDIVIDUAL, ESTATE, AND TRUST.

**SECTION 2.** In Colorado Revised Statutes, 39-22-301, **amend** (1)(d)(I)(I); and **add** (1)(d)(I)(J) as follows:

**39-22-301. Corporate tax imposed.** (1) (d) (I) A tax is imposed upon each domestic C corporation and foreign C corporation doing business in Colorado annually in an amount of the net income of



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such C corporation during the year derived from sources within Colorado as set forth in the following schedule of rates:

(I) Except as otherwise provided in section 39-22-627, for income tax years commencing on or after January 1, 2000, BUT BEFORE JANUARY 1, 2020, four and sixty-three one-hundredths percent of the Colorado net income;

(J) EXCEPT AS OTHERWISE PROVIDED IN SECTION 39-22-627, FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2020, FOUR AND FIFTY-FIVE ONE-HUNDREDTHS PERCENT OF THE COLORADO NET INCOME.

**SECTION 3** In Colorado Revised Statutes, 39-22-604, **amend** (18)(a) introductory portion and (18)(b) as follows:

**39-22-604. Withholding tax - requirement to withhold – tax lien - exemption from lien - definitions.** (18) (a) Any person who makes a payment for services to any natural person that is not otherwise subject to state income tax withholding but that requires an information return, including but not limited to any payment for which internal revenue service form 1099-B, 1099-DIV, 1099-INT, 1099-MISC, 1099-OID, or 1099-PATR, the issuance of any of which allows taxpayer identification number verification through the taxpayer identification number matching program administered by the internal revenue service, or any other version of form 1099 is required, shall deduct and withhold state income tax at the rate of ~~four and sixty-three one-hundredths percent~~ SET FORTH IN SECTION 39-22-104 OR 39-22-301 if the person who performed the services:

(b) Any person other than a natural person and any natural person who in the course of conducting a trade or business as a sole proprietor makes any payment for services to a natural person that is not reported on any information return shall deduct and withhold state income tax at the rate of ~~four and sixty-three one-hundredths percent~~ SET FORTH IN SECTION 39-22-104, unless the employer making payment has a validated taxpayer identification number from the person to whom payment is made.

**SECTION 4. Effective date.** THIS ACT SHALL TAKE EFFECT UPON PROCLAMATION BY THE GOVERNOR.

## Proposition 117 Voter Approval for Certain New State Enterprises

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

### Ballot Title:

Shall there be a change to the Colorado Revised Statutes requiring statewide voter approval at the next even-year election of any newly created or qualified state enterprise that is exempt from the Taxpayer's Bill of Rights, Article X, Section 20 of the Colorado constitution, if the projected or actual combined revenue from fees and surcharges of the enterprise, and all other enterprises created within the last five years that serve primarily the same purpose, is greater than \$100 million within the first five fiscal years of the creation or qualification of the new enterprise?



**Text of Measure:**

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

SECTION 1. In Colorado Revised Statutes, add 24-77-108 as follows:

**24-77-108. Creation of a new fee-based Enterprise.** In order to provide transparency and oversight to government mandated fees the People of the State of Colorado find and declare that:

(1) After January 1, 2021, any state enterprise qualified or created, as defined under Colo.Const. Art. X, section 20(2)(d) with projected or actual revenue from fees and surcharges of over \$100,000,000 total in its first five fiscal years must be approved at a statewide general election. Ballot titles for enterprises shall begin, "SHALL AN ENTERPRISE BE CREATED TO COLLECT REVENUE TOTALING (full dollar collection for first five fiscal years) IN ITS FIRST FIVE YEARS...?"

(2) Revenue collected for enterprises created simultaneously or within the five preceding years serving primarily the same purpose shall be aggregated in calculating the applicability of this section.

## **Proposition 118**

### **Paid Family and Medical Leave Insurance Program**

The ballot title below is a summary drafted by the professional staff of the offices of the secretary of state, the attorney general, and the legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

**Ballot Title:**

Shall there be a change to the Colorado Revised Statutes concerning the creation of a paid family and medical leave program in Colorado, and, in connection therewith, authorizing paid family and medical leave for a covered employee who has a serious health condition, is caring for a new child or for a family member with a serious health condition, or has a need for leave related to a family member's military deployment or for safe leave; establishing a maximum of 12 weeks of family and medical leave, with an additional 4 weeks for pregnancy or childbirth complications, with a cap on the weekly benefit amount; requiring job protection for and prohibiting retaliation against an employee who takes paid family and medical leave; allowing a local government to opt out of the program; permitting employees of such a local government and self-employed individuals to participate in the program; exempting employers who offer an approved private paid family and medical leave plan; to pay for the program, requiring a premium of 0.9% of each employee's wages, up to a cap, through December 31, 2024, and as set thereafter, up to 1.2% of each employee's wages, by the director of the division of family and medical leave insurance; authorizing an employer to deduct up to 50% of the premium amount from an employee's wages and requiring the employer to pay the remainder of the premium, with an exemption for employers with fewer than 10 employees; creating the division of family and medical leave insurance as an enterprise within the department of labor and employment to administer the program; and establishing an enforcement and appeals process for retaliation and denied claims?



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### Text of Measure:

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

**SECTION 1.** In Colorado Revised Statutes, **add** part 4 to article 13.3 of title 8 as follows:

**8-13.3-401. Short title.** THIS PART 4 SHALL BE KNOWN AND MAY BE CITED AS THE “PAID FAMILY AND MEDICAL LEAVE INSURANCE ACT”.

**8-13.3-402. Purposes and findings.** THE PEOPLE OF THE STATE OF COLORADO HEREBY FIND AND DECLARE THAT:

- (1) WORKERS IN COLORADO EXPERIENCE A VARIETY OF PERSONAL AND FAMILY CAREGIVING OBLIGATIONS, BUT IT CAN BE DIFFICULT OR IMPOSSIBLE TO ADEQUATELY RESPOND TO THOSE NEEDS WITHOUT ACCESS TO PAID LEAVE.
- (2) ACCESS TO PAID FAMILY AND MEDICAL LEAVE INSURANCE HELPS EMPLOYERS IN COLORADO BY REDUCING TURNOVER, RECRUITING WORKERS, AND PROMOTING A HEALTHY BUSINESS CLIMATE, WHILE ALSO ENSURING THAT SMALLER EMPLOYERS CAN COMPETE WITH LARGER EMPLOYERS BY PROVIDING PAID LEAVE BENEFITS TO THEIR WORKERS THROUGH AN AFFORDABLE INSURANCE PROGRAM.
- (3) PAID FAMILY AND MEDICAL LEAVE INSURANCE WILL ALSO PROVIDE A NECESSARY SAFETY NET FOR ALL COLORADO WORKERS WHEN THEY HAVE PERSONAL OR FAMILY CAREGIVING NEEDS, INCLUDING LOW-INCOME WORKERS LIVING PAYCHECK TO PAYCHECK WHO ARE DISPROPORTIONATELY MORE LIKELY TO LACK ACCESS TO PAID LEAVE AND LEAST ABLE TO AFFORD UNPAID LEAVE.
- (4) DUE TO THE NEED TO PROVIDE PAID TIME OFF TO COLORADO WORKERS TO ADDRESS FAMILY AND MEDICAL NEEDS, SUCH AS THE ARRIVAL OF A NEW CHILD, MILITARY FAMILY NEEDS, AND A PERSONAL OR A FAMILY MEMBER’S SERIOUS HEALTH CONDITION, INCLUDING THE EFFECTS OF DOMESTIC VIOLENCE AND SEXUAL ASSAULT, IT IS NECESSARY TO CREATE A STATEWIDE PAID FAMILY AND MEDICAL LEAVE INSURANCE ENTERPRISE AND TO AUTHORIZE THE ENTERPRISE TO:
  - (a) COLLECT INSURANCE PREMIUMS FROM EMPLOYERS AND EMPLOYEES AT RATES REASONABLY CALCULATED TO DEFRAY THE COSTS OF PROVIDING THE PROGRAM’S LEAVE BENEFITS TO WORKERS; AND
  - (b) RECEIVE AND EXPEND REVENUES GENERATED BY THE PREMIUMS AND OTHER MONEYS, ISSUE REVENUE BONDS AND OTHER OBLIGATIONS, EXPEND REVENUES GENERATED BY THE PREMIUMS TO PAY FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS AND ASSOCIATED ADMINISTRATIVE AND PROGRAM COSTS, AND EXERCISE OTHER POWERS NECESSARY AND APPROPRIATE TO CARRY OUT ITS PURPOSES.
- (5) THE FISCAL APPROACH OF THIS PART 4 HAS BEEN INFORMED BY THE EXPERIENCE OF OTHER STATE FAMILY AND MEDICAL LEAVE INSURANCE PROGRAMS, MODELING BASED ON THE COLORADO WORKFORCE, AND INPUT FROM A VARIETY OF STAKEHOLDERS IN COLORADO.
- (6) THE CREATION OF A STATEWIDE PAID FAMILY AND MEDICAL LEAVE INSURANCE ENTERPRISE IS IN THE PUBLIC INTEREST AND WILL PROMOTE THE HEALTH, SAFETY, AND WELFARE OF ALL COLORADANS, WHILE ALSO ENCOURAGING AN ENTREPRENEURIAL ATMOSPHERE AND ECONOMIC GROWTH.

**8-13.3-403. Definitions.** AS USED IN THIS PART 4, UNLESS THE CONTEXT OTHERWISE REQUIRES:

- (1) “APPLICATION YEAR” MEANS THE 12-MONTH PERIOD BEGINNING ON THE FIRST DAY OF THE CALENDAR WEEK IN WHICH AN INDIVIDUAL FILES AN APPLICATION FOR FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS.



(2) "AVERAGE WEEKLY WAGE" MEANS ONE-THIRTEENTH OF THE WAGES PAID DURING THE QUARTER OF THE COVERED INDIVIDUAL'S BASE PERIOD, AS DEFINED IN SECTION 8-70-103 (2), OR ALTERNATIVE BASE PERIOD, AS DEFINED IN SECTION 8-70-103 (1.5), IN WHICH THE TOTAL WAGES WERE HIGHEST. FOR PURPOSES OF CALCULATING AVERAGE WEEKLY WAGE, WAGES INCLUDE, BUT ARE NOT LIMITED TO, SALARY, WAGES, TIPS, COMMISSIONS, AND OTHER COMPENSATION AS DETERMINED BY THE DIRECTOR BY RULE.

(3) "COVERED INDIVIDUAL" MEANS ANY PERSON WHO:

(a)(I) EARNED AT LEAST \$2,500 IN WAGES SUBJECT TO PREMIUMS UNDER THIS PART 4 DURING THE PERSON'S BASE PERIOD, AS DEFINED IN SECTION 8-70-103 (2), OR ALTERNATIVE BASE PERIOD, AS DEFINED IN SECTION 8-70-103 (1.5); OR

(II) ELECTS COVERAGE AND MEETS THE REQUIREMENTS OF SECTION 8-13.3-414;

(b) MEETS THE ADMINISTRATIVE REQUIREMENTS OUTLINED IN THIS PART 4 AND IN REGULATIONS;  
AND

(c) SUBMITS AN APPLICATION WITH A CLAIM FOR BENEFITS PURSUANT TO SECTION 8-13.3-416(6)(d).

(4) "DIRECTOR" MEANS THE DIRECTOR OF THE DIVISION.

(5) "DIVISION" MEANS THE DIVISION OF FAMILY AND MEDICAL LEAVE INSURANCE CREATED IN SECTION 8-13.3-408.

(6) "DOMESTIC VIOLENCE" MEANS ANY CONDUCT THAT CONSTITUTES "DOMESTIC VIOLENCE" AS SET FORTH IN SECTION 18-6-800.3(1) OR SECTION 14-10-124 (1.3)(a) OR "DOMESTIC ABUSE" AS SET FORTH IN SECTION 13-14-101(2).

(7) "EMPLOYEE" MEANS ANY INDIVIDUAL, INCLUDING A MIGRATORY LABORER, PERFORMING LABOR OR SERVICES FOR THE BENEFIT OF ANOTHER, IRRESPECTIVE OF WHETHER THE COMMON-LAW RELATIONSHIP OF MASTER AND SERVANT EXISTS. FOR THE PURPOSES OF THIS PART 4, AN INDIVIDUAL PRIMARILY FREE FROM CONTROL AND DIRECTION IN THE PERFORMANCE OF THE LABOR OR SERVICES, BOTH UNDER THE INDIVIDUAL'S CONTRACT FOR THE PERFORMANCE OF THE LABOR OR SERVICES AND IN FACT, AND WHO IS CUSTOMARILY ENGAGED IN AN INDEPENDENT TRADE, OCCUPATION, PROFESSION, OR BUSINESS RELATED TO THE LABOR OR SERVICES PERFORMED IS NOT AN "EMPLOYEE." "EMPLOYEE" DOES NOT INCLUDE AN "EMPLOYEE" AS DEFINED BY 45 U.S.C. SECTION 351(d) WHO IS SUBJECT TO THE FEDERAL "RAILROAD UNEMPLOYMENT INSURANCE ACT," 45 U.S.C. SECTION 351 ET SEQ.

(8)(a) "EMPLOYER" MEANS ANY PERSON ENGAGED IN COMMERCE OR AN INDUSTRY OR ACTIVITY AFFECTING COMMERCE THAT:

(I) EMPLOYS AT LEAST ONE PERSON FOR EACH WORKING DAY DURING EACH OF TWENTY OR MORE CALENDAR WORKWEEKS IN THE CURRENT OR IMMEDIATELY PRECEDING CALENDAR YEAR; OR

(II) PAID WAGES OF ONE THOUSAND FIVE HUNDRED DOLLARS OR MORE DURING ANY CALENDAR QUARTER IN THE PRECEDING CALENDAR YEAR.

(b) "EMPLOYER" INCLUDES:

(I) A PERSON WHO ACTS, DIRECTLY OR INDIRECTLY, IN THE INTEREST OF AN EMPLOYER WITH REGARD TO ANY OF THE EMPLOYEES OF THE EMPLOYER;

(II) A SUCCESSOR IN INTEREST OF AN EMPLOYER THAT ACQUIRES ALL OF THE ORGANIZATION, TRADE, OR BUSINESS OR SUBSTANTIALLY ALL OF THE ASSETS OF ONE OR MORE EMPLOYERS; AND



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(III) THE STATE OR A POLITICAL SUBDIVISION OF THE STATE.

(c) "EMPLOYER" DOES NOT INCLUDE THE FEDERAL GOVERNMENT.

(9) "FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS" OR "BENEFITS" MEANS THE BENEFITS PROVIDED UNDER THE TERMS OF THIS PART 4.

(10) "FAMILY AND MEDICAL LEAVE INSURANCE PROGRAM" OR "PROGRAM" MEANS THE PROGRAM CREATED IN SECTION 8-13.3-416.

(11) "FAMILY MEMBER" MEANS:

(a) REGARDLESS OF AGE, A BIOLOGICAL, ADOPTED OR FOSTER CHILD, STEPCHILD OR LEGAL WARD, A CHILD OF A DOMESTIC PARTNER, A CHILD TO WHOM THE COVERED INDIVIDUAL STANDS IN LOCO PARENTIS, OR A PERSON TO WHOM THE COVERED INDIVIDUAL STOOD IN LOCO PARENTIS WHEN THE PERSON WAS A MINOR;

(b) A BIOLOGICAL, ADOPTIVE OR FOSTER PARENT, STEPPARENT OR LEGAL GUARDIAN OF A COVERED INDIVIDUAL OR COVERED INDIVIDUAL'S SPOUSE OR DOMESTIC PARTNER OR A PERSON WHO STOOD IN LOCO PARENTIS WHEN THE COVERED INDIVIDUAL OR COVERED INDIVIDUAL'S SPOUSE OR DOMESTIC PARTNER WAS A MINOR CHILD;

(c) A PERSON TO WHOM THE COVERED INDIVIDUAL IS LEGALLY MARRIED UNDER THE LAWS OF ANY STATE, OR A DOMESTIC PARTNER OF A COVERED INDIVIDUAL AS DEFINED IN SECTION 24-50-603 (6.5);

(d) A GRANDPARENT, GRANDCHILD OR SIBLING (WHETHER A BIOLOGICAL, FOSTER, ADOPTIVE OR STEP RELATIONSHIP) OF THE COVERED INDIVIDUAL OR COVERED INDIVIDUAL'S SPOUSE OR DOMESTIC PARTNER; OR

(e) AS SHOWN BY THE COVERED INDIVIDUAL, ANY OTHER INDIVIDUAL WITH WHOM THE COVERED INDIVIDUAL HAS A SIGNIFICANT PERSONAL BOND THAT IS OR IS LIKE A FAMILY RELATIONSHIP, REGARDLESS OF BIOLOGICAL OR LEGAL RELATIONSHIP.

(12) "FUND" MEANS THE FAMILY AND MEDICAL LEAVE INSURANCE FUND CREATED IN SECTION 8-13.3-418.

(13) "HEALTH CARE PROVIDER" MEANS ANY PERSON LICENSED, CERTIFIED, OR REGISTERED UNDER FEDERAL OR COLORADO LAW TO PROVIDE MEDICAL OR EMERGENCY SERVICES, INCLUDING, BUT NOT LIMITED TO, PHYSICIANS, DOCTORS, NURSES, EMERGENCY ROOM PERSONNEL, AND MIDWIVES.

(14) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH IN SECTION 29-1-304.5(3)(b).

(15) "PAID FAMILY AND MEDICAL LEAVE" MEANS LEAVE TAKEN FROM EMPLOYMENT IN CONNECTION WITH FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4.

(16) "QUALIFYING EXIGENCY LEAVE" MEANS LEAVE BASED ON A NEED ARISING OUT OF A COVERED INDIVIDUAL'S FAMILY MEMBER'S ACTIVE DUTY SERVICE OR NOTICE OF AN IMPENDING CALL OR ORDER TO ACTIVE DUTY IN THE ARMED FORCES, INCLUDING, BUT NOT LIMITED TO, PROVIDING FOR THE CARE OR OTHER NEEDS OF THE MILITARY MEMBER'S CHILD OR OTHER FAMILY MEMBER, MAKING FINANCIAL OR LEGAL ARRANGEMENTS FOR THE MILITARY MEMBER, ATTENDING COUNSELING, ATTENDING MILITARY EVENTS OR CEREMONIES, SPENDING TIME WITH THE MILITARY MEMBER DURING A REST AND RECUPERATION LEAVE OR FOLLOWING RETURN FROM DEPLOYMENT, OR MAKING ARRANGEMENTS FOLLOWING THE DEATH OF THE MILITARY MEMBER.

(17) "RETALIATORY PERSONNEL ACTION" MEANS DENIAL OF ANY RIGHT GUARANTEED UNDER THIS PART 4, INCLUDING, BUT NOT LIMITED TO, ANY THREAT, DISCHARGE, SUSPENSION, DEMOTION, REDUCTION



OF HOURS, OR ANY OTHER ADVERSE ACTION AGAINST AN EMPLOYEE FOR THE EXERCISE OF ANY RIGHT GUARANTEED IN THIS PART 4. "RETALIATORY PERSONNEL ACTION" ALSO INCLUDES INTERFERENCE WITH OR PUNISHMENT FOR IN ANY MANNER PARTICIPATING IN OR ASSISTING AN INVESTIGATION, PROCEEDING, OR HEARING UNDER THIS PART 4.

(18) "SAFE LEAVE" MEANS ANY LEAVE BECAUSE THE COVERED INDIVIDUAL OR THE COVERED INDIVIDUAL'S FAMILY MEMBER IS THE VICTIM OF DOMESTIC VIOLENCE, THE VICTIM OF STALKING, OR THE VICTIM OF SEXUAL ASSAULT OR ABUSE. SAFE LEAVE UNDER THIS PART 4 APPLIES IF THE COVERED INDIVIDUAL IS USING THE LEAVE FROM WORK TO PROTECT THE COVERED INDIVIDUAL OR THE COVERED INDIVIDUAL'S FAMILY MEMBER BY:

(a) SEEKING A CIVIL PROTECTION ORDER TO PREVENT DOMESTIC VIOLENCE PURSUANT TO SECTIONS 13-14-104.5, 13-14-106, OR 13-14-108;

(b) OBTAINING MEDICAL CARE OR MENTAL HEALTH COUNSELING OR BOTH FOR HIMSELF OR HERSELF OR FOR HIS OR HER CHILDREN TO ADDRESS PHYSICAL OR PSYCHOLOGICAL INJURIES RESULTING FROM THE ACT OF DOMESTIC VIOLENCE, STALKING, OR SEXUAL ASSAULT OR ABUSE;

(c) MAKING HIS OR HER HOME SECURE FROM THE PERPETRATOR OF THE ACT OF DOMESTIC VIOLENCE, STALKING, OR SEXUAL ASSAULT OR ABUSE, OR SEEKING NEW HOUSING TO ESCAPE SAID PERPETRATOR; OR

(d) SEEKING LEGAL ASSISTANCE TO ADDRESS ISSUES ARISING FROM THE ACT OF DOMESTIC VIOLENCE, STALKING, OR SEXUAL ASSAULT OR ABUSE, OR ATTENDING AND PREPARING FOR COURT-RELATED PROCEEDINGS ARISING FROM SAID ACT OR CRIME.

(19) "SERIOUS HEALTH CONDITION" IS AN ILLNESS, INJURY, IMPAIRMENT, PREGNANCY, RECOVERY FROM CHILDBIRTH, OR PHYSICAL OR MENTAL CONDITION THAT INVOLVES INPATIENT CARE IN A HOSPITAL, HOSPICE OR RESIDENTIAL MEDICAL CARE FACILITY, OR CONTINUING TREATMENT BY A HEALTH CARE PROVIDER.

(20) "SEXUAL ASSAULT OR ABUSE" MEANS ANY OFFENSE AS DESCRIBED IN SECTION 16-11.7-102 (3), OR SEXUAL ASSAULT, AS DESCRIBED IN SECTION 18-3-402, COMMITTED BY ANY PERSON AGAINST ANOTHER PERSON REGARDLESS OF THE RELATIONSHIP BETWEEN THE ACTOR AND THE VICTIM.

(21) "STALKING" MEANS ANY ACT AS DESCRIBED IN SECTION 18-3-602.

(22) "STATE AVERAGE WEEKLY WAGE" MEANS THE STATE AVERAGE WEEKLY WAGE DETERMINED IN ACCORDANCE WITH SECTION 8-47-106.

**8-13.3-404. Eligibility.** BEGINNING JANUARY 1, 2024, AN INDIVIDUAL HAS THE RIGHT TO TAKE PAID FAMILY AND MEDICAL LEAVE, AND TO RECEIVE FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS WHILE TAKING PAID FAMILY AND MEDICAL LEAVE, IF THE INDIVIDUAL:

(1) MEETS THE DEFINITION OF "COVERED INDIVIDUAL" UNDER SECTION 8-13.3-403 (3); AND

(2) MEETS ONE OF THE FOLLOWING REQUIREMENTS:

(a) BECAUSE OF BIRTH, ADOPTION OR PLACEMENT THROUGH FOSTER CARE, IS CARING FOR A NEW CHILD DURING THE FIRST YEAR AFTER THE BIRTH, ADOPTION OR PLACEMENT OF THAT CHILD;

(b) IS CARING FOR A FAMILY MEMBER WITH A SERIOUS HEALTH CONDITION;

(c) HAS A SERIOUS HEALTH CONDITION;



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(d) BECAUSE OF ANY QUALIFYING EXIGENCY LEAVE;

(e) HAS A NEED FOR SAFE LEAVE.

**8-13.3-405. Duration.** (1) THE MAXIMUM NUMBER OF WEEKS FOR WHICH A COVERED INDIVIDUAL MAY TAKE PAID FAMILY AND MEDICAL LEAVE AND FOR WHICH FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS ARE PAYABLE FOR ANY PURPOSE, OR PURPOSES IN AGGREGATE, UNDER SECTION 8-13.3-404 (2) IN AN APPLICATION YEAR IS 12 WEEKS; EXCEPT THAT BENEFITS ARE PAYABLE UP TO AN ADDITIONAL FOUR WEEKS TO A COVERED INDIVIDUAL WITH A SERIOUS HEALTH CONDITION RELATED TO PREGNANCY COMPLICATIONS OR CHILDBIRTH COMPLICATIONS.

(2) THE FIRST PAYMENT OF BENEFITS SHALL BE MADE TO AN INDIVIDUAL WITHIN TWO WEEKS AFTER THE CLAIM IS FILED, AND SUBSEQUENT PAYMENTS SHALL BE MADE EVERY TWO WEEKS THEREAFTER.

(3) A COVERED INDIVIDUAL MAY TAKE INTERMITTENT LEAVE IN INCREMENTS OF EITHER ONE HOUR OR SHORTER PERIODS IF CONSISTENT WITH THE INCREMENTS THE EMPLOYER TYPICALLY USES TO MEASURE EMPLOYEE LEAVE, EXCEPT THAT BENEFITS ARE NOT PAYABLE UNTIL THE COVERED INDIVIDUAL ACCUMULATES AT LEAST EIGHT HOURS OF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS.

(4) THE COVERED INDIVIDUAL SHALL MAKE A REASONABLE EFFORT TO SCHEDULE PAID FAMILY AND MEDICAL LEAVE UNDER THIS PART 4 SO AS NOT TO UNDULY DISRUPT THE OPERATIONS OF THE EMPLOYER.

(5) IN ANY CASE IN WHICH THE NECESSITY FOR LEAVE UNDER THIS PART 4 IS FORESEEABLE, AN EMPLOYEE SHALL PROVIDE NOTICE TO THE INDIVIDUAL'S EMPLOYER WITH NOT LESS THAN 30 DAYS' NOTICE BEFORE THE DATE THE LEAVE IS TO BEGIN OF THE INDIVIDUAL'S INTENTION TO TAKE LEAVE UNDER THIS PART 4. IF THE NECESSITY FOR LEAVE IS NOT FORESEEABLE OR PROVIDING 30 DAYS' NOTICE IS NOT POSSIBLE, THE INDIVIDUAL SHALL PROVIDE THE NOTICE AS SOON AS PRACTICABLE.

(6) NOTHING IN THIS SECTION ENTITLES A COVERED INDIVIDUAL TO MORE LEAVE THAN REQUIRED UNDER THIS SECTION.

**8-13.3-406. Amount of benefits.** (1) THE AMOUNT OF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS SHALL BE DETERMINED AS FOLLOWS:

(a) THE WEEKLY BENEFIT SHALL BE DETERMINED AS FOLLOWS:

(I) THE PORTION OF THE COVERED INDIVIDUAL'S AVERAGE WEEKLY WAGE THAT IS EQUAL TO OR LESS THAN 50 PERCENT OF THE STATE AVERAGE WEEKLY WAGE SHALL BE REPLACED AT A RATE OF 90 PERCENT; AND

(II) THE PORTION OF THE COVERED INDIVIDUAL'S AVERAGE WEEKLY WAGE THAT IS MORE THAN 50 PERCENT OF THE STATE AVERAGE WEEKLY WAGE SHALL BE REPLACED AT A RATE OF 50 PERCENT.

(b) THE MAXIMUM WEEKLY BENEFIT IS 90 PERCENT OF THE STATE AVERAGE WEEKLY WAGE, EXCEPT THAT FOR PAID FAMILY AND MEDICAL LEAVE BEGINNING BEFORE JANUARY 1, 2025, THE MAXIMUM WEEKLY BENEFIT IS 1,100 DOLLARS.

(2) THE DIVISION SHALL CALCULATE A COVERED INDIVIDUAL'S WEEKLY BENEFIT AMOUNT BASED ON THE COVERED INDIVIDUAL'S AVERAGE WEEKLY WAGE EARNED FROM THE JOB OR JOBS FROM WHICH THE COVERED INDIVIDUAL IS TAKING PAID FAMILY AND MEDICAL LEAVE, UP TO THE MAXIMUM TOTAL BENEFIT ESTABLISHED IN SECTION 8-13.3-406 (1)(b). IF A COVERED INDIVIDUAL TAKING PAID FAMILY AND MEDICAL LEAVE FROM A JOB CONTINUES WORKING AT AN ADDITIONAL JOB OR JOBS DURING THIS TIME, THE DIVISION SHALL NOT CONSIDER THE COVERED INDIVIDUAL'S AVERAGE WEEKLY WAGE EARNED FROM THE ADDITIONAL JOB OR JOBS WHEN CALCULATING THE COVERED INDIVIDUAL'S WEEKLY BENEFIT AMOUNT.



A COVERED INDIVIDUAL WITH MULTIPLE JOBS MAY ELECT WHETHER TO TAKE LEAVE FROM ONE JOB OR MULTIPLE JOBS.

**8-13.3-407. Premiums.** (1) PAYROLL PREMIUMS SHALL BE AUTHORIZED IN ORDER TO FINANCE THE PAYMENT OF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4, AND ADMINISTRATION OF THE FAMILY AND MEDICAL LEAVE INSURANCE PROGRAM.

(2) BEGINNING ON JANUARY 1, 2023, FOR EACH EMPLOYEE, AN EMPLOYER SHALL REMIT TO THE FUND ESTABLISHED UNDER SECTION 8-13.3-418 PREMIUMS IN THE FORM AND MANNER DETERMINED BY THE DIVISION.

(3) (a) FROM JANUARY 1, 2023, THROUGH DECEMBER 31, 2024, THE PREMIUM AMOUNT IS NINE-TENTHS OF ONE PERCENT OF WAGES PER EMPLOYEE.

(b) FOR THE 2025 CALENDAR YEAR, AND EACH CALENDAR YEAR THEREAFTER, THE DIRECTOR SHALL SET THE PREMIUM BASED ON A PERCENT OF EMPLOYEE WAGES AND AT THE RATE NECESSARY TO OBTAIN A TOTAL AMOUNT OF PREMIUM CONTRIBUTIONS EQUAL TO ONE HUNDRED THIRTY-FIVE PERCENT OF THE BENEFITS PAID DURING THE IMMEDIATELY PRECEDING CALENDAR YEAR PLUS AN AMOUNT EQUAL TO ONE HUNDRED PERCENT OF THE COST OF ADMINISTRATION OF THE PAYMENT OF THOSE BENEFITS DURING THE IMMEDIATELY PRECEDING CALENDAR YEAR, LESS THE AMOUNT OF NET ASSETS REMAINING IN THE FUND AS OF DECEMBER 31 OF THE IMMEDIATELY PRECEDING CALENDAR YEAR. THE PREMIUM SHALL NOT EXCEED ONE AND TWO TENTHS OF A PERCENT OF WAGES PER EMPLOYEE. THE DIVISION SHALL PROVIDE PUBLIC NOTICE IN ADVANCE OF JANUARY FIRST OF ANY CHANGES TO THE PREMIUM.

(4) (a) A SELF-EMPLOYED INDIVIDUAL WHO ELECTS COVERAGE UNDER SECTION 8-13.3-414 SHALL PAY ONLY 50 PERCENT OF THE PREMIUM REQUIRED FOR AN EMPLOYEE BY SECTION 8-13.3-407(3) ON THAT INDIVIDUAL'S INCOME FROM SELF-EMPLOYMENT.

(b) AN EMPLOYEE OF A LOCAL GOVERNMENT WHO ELECTS COVERAGE UNDER SECTION 8-13.3-414 SHALL PAY ONLY 50 PERCENT OF THE PREMIUM REQUIRED FOR AN EMPLOYEE BY SECTION 8-13.3-407(3) ON THAT EMPLOYEE'S INCOME FROM THAT LOCAL GOVERNMENT EMPLOYMENT.

(c) AN EMPLOYEE OF A LOCAL GOVERNMENT OR A SELF-EMPLOYED PERSON WHO ELECTS COVERAGE UNDER SECTION 8-13.3-414 SHALL REMIT THE PREMIUM AMOUNT REQUIRED BY THIS SUBSECTION DIRECTLY TO THE DIVISION, IN THE FORM AND MANNER REQUIRED BY THE DIRECTOR BY RULE.

(5) AN EMPLOYER WITH 10 OR MORE EMPLOYEES MAY DEDUCT UP TO 50 PERCENT OF THE PREMIUM REQUIRED FOR AN EMPLOYEE BY SECTION 8-13.3-407 (3) FROM THAT EMPLOYEE'S WAGES AND SHALL REMIT 100 PERCENT OF THE PREMIUM REQUIRED BY SECTION 8-13.3-407(3) TO THE FUND. AN EMPLOYER WITH FEWER THAN 10 EMPLOYEES MAY DEDUCT UP TO 50 PERCENT OF THE PREMIUM REQUIRED FOR AN EMPLOYEE BY SECTION 8-13.3-407(3) FROM THAT EMPLOYEE'S WAGES AND SHALL REMIT 50 PERCENT OF THE PREMIUM REQUIRED BY SECTION 8-13.3-407(3) TO THE FUND.

(6) PREMIUMS SHALL NOT BE REQUIRED FOR EMPLOYEES' WAGES ABOVE THE CONTRIBUTION AND BENEFIT BASE LIMIT ESTABLISHED ANNUALLY BY THE FEDERAL SOCIAL SECURITY ADMINISTRATION FOR PURPOSES OF THE FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE PROGRAM LIMITS PURSUANT TO 42 U.S.C. SECTION 430.

(7) THE PREMIUMS COLLECTED UNDER THIS PART 4 ARE USED EXCLUSIVELY FOR THE PAYMENT OF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS AND THE ADMINISTRATION OF THE PROGRAM. PREMIUMS ESTABLISHED UNDER THIS SECTION ARE FEES AND NOT TAXES.

(8) AN EMPLOYER WITH AN APPROVED PRIVATE PLAN UNDER SECTION 8-13.3-421 SHALL NOT BE REQUIRED TO REMIT PREMIUMS UNDER THIS SECTION TO THE FUND.



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(9) NOTWITHSTANDING SECTION 8-13.3-407(2), IF A LOCAL GOVERNMENT HAS DECLINED PARTICIPATION IN THE PROGRAM IN ACCORDANCE WITH SECTION 8-13.3-422:

(a) THE LOCAL GOVERNMENT IS NOT REQUIRED TO PAY THE PREMIUMS IMPOSED IN THIS SECTION OR COLLECT PREMIUMS FROM EMPLOYEES WHO HAVE ELECTED COVERAGE PURSUANT TO SECTION 8-13.3-414; AND

(b) AN EMPLOYEE OF THE LOCAL GOVERNMENT IS NOT REQUIRED TO PAY THE PREMIUMS IMPOSED IN THIS SECTION UNLESS THE EMPLOYEE HAS ELECTED COVERAGE PURSUANT TO SECTION 8-13.3- 414.

**8-13.3-408. Division of family and medical leave insurance.** (1) THERE IS HEREBY CREATED IN THE DEPARTMENT OF LABOR AND EMPLOYMENT THE DIVISION OF FAMILY AND MEDICAL LEAVE INSURANCE, THE HEAD OF WHICH IS THE DIRECTOR OF THE DIVISION.

(2)(a) THE DIVISION CONSTITUTES AN ENTERPRISE FOR PURPOSES OF SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION, AS LONG AS THE DIVISION RETAINS AUTHORITY TO ISSUE REVENUE BONDS AND THE DIVISION RECEIVES LESS THAN TEN PERCENT OF ITS TOTAL ANNUAL REVENUES IN GRANTS, AS DEFINED IN SECTION 24-77-102(7), FROM ALL COLORADO STATE AND LOCAL GOVERNMENTS COMBINED. FOR AS LONG AS IT CONSTITUTES AN ENTERPRISE PURSUANT TO THIS SECTION, THE DIVISION IS NOT SUBJECT TO SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION.

(b) THE ENTERPRISE ESTABLISHED PURSUANT TO THIS SECTION HAS ALL THE POWERS AND DUTIES AUTHORIZED BY THIS PART 4 PERTAINING TO FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS. THE FUND CONSTITUTES PART OF THE ENTERPRISE ESTABLISHED PURSUANT TO THIS SECTION.

(c) NOTHING IN THIS SECTION LIMITS OR RESTRICTS THE AUTHORITY OF THE DIVISION TO EXPEND ITS REVENUES CONSISTENT WITH THIS PART 4.

(d) THE DIVISION IS HEREBY AUTHORIZED TO ISSUE REVENUE BONDS FOR THE EXPENSES OF THE DIVISION, WHICH BONDS MAY BE SECURED BY ANY REVENUES OF THE DIVISION. REVENUE FROM THE BONDS ISSUED PURSUANT TO THIS SUBSECTION SHALL BE DEPOSITED INTO THE FUND.

**8-13.3-409. Leave and employment protection.** (1) ANY COVERED INDIVIDUAL WHO HAS BEEN EMPLOYED WITH THE COVERED INDIVIDUAL'S CURRENT EMPLOYER FOR AT LEAST 180 DAYS PRIOR TO THE COMMENCEMENT OF THE COVERED INDIVIDUAL'S PAID FAMILY AND MEDICAL LEAVE WHO EXERCISES THE COVERED INDIVIDUAL'S RIGHT TO FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS SHALL BE ENTITLED, UPON RETURN FROM THAT LEAVE, TO BE RESTORED BY THE EMPLOYER TO THE POSITION HELD BY THE COVERED INDIVIDUAL WHEN THE LEAVE COMMENCED, OR TO BE RESTORED TO AN EQUIVALENT POSITION WITH EQUIVALENT EMPLOYMENT BENEFITS, PAY AND OTHER TERMS AND CONDITIONS OF EMPLOYMENT. NOTHING IN THIS SECTION ENTITLES ANY RESTORED EMPLOYEE TO:

(a) THE ACCRUAL OF ANY SENIORITY OR EMPLOYMENT BENEFITS DURING ANY PERIOD OF LEAVE; OR

(b) ANY RIGHT, BENEFIT, OR POSITION OF EMPLOYMENT OTHER THAN ANY RIGHT, BENEFIT, OR POSITION TO WHICH THE EMPLOYEE WOULD HAVE BEEN ENTITLED HAD THE EMPLOYEE NOT TAKEN THE LEAVE. NOTHING IN THIS SECTION RELIEVES AN EMPLOYER OF ANY OBLIGATION UNDER A COLLECTIVE BARGAINING AGREEMENT.

(2) DURING ANY PAID FAMILY AND MEDICAL LEAVE TAKEN PURSUANT TO THIS PART 4, THE EMPLOYER SHALL MAINTAIN ANY HEALTH CARE BENEFITS THE COVERED INDIVIDUAL HAD PRIOR TO TAKING SUCH LEAVE FOR THE DURATION OF THE LEAVE AS IF THE COVERED INDIVIDUAL HAD CONTINUED IN EMPLOYMENT CONTINUOUSLY FROM THE DATE THE INDIVIDUAL COMMENCED THE LEAVE UNTIL THE DATE THE FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS TERMINATE. THE COVERED INDIVIDUAL SHALL CONTINUE TO PAY THE COVERED INDIVIDUAL'S SHARE OF THE COST OF HEALTH BENEFITS AS REQUIRED PRIOR TO THE COMMENCEMENT OF THE LEAVE.





(3) IT IS UNLAWFUL FOR AN EMPLOYER OR ANY OTHER PERSON TO INTERFERE WITH, RESTRAIN, OR DENY THE EXERCISE OF, OR THE ATTEMPT TO EXERCISE, ANY RIGHT PROTECTED UNDER THIS PART 4.

(4) AN EMPLOYER, EMPLOYMENT AGENCY, EMPLOYEE ORGANIZATION OR OTHER PERSON SHALL NOT TAKE RETALIATORY PERSONNEL ACTION OR OTHERWISE DISCRIMINATE AGAINST A PERSON BECAUSE THE INDIVIDUAL EXERCISED RIGHTS PROTECTED UNDER THIS PART 4. SUCH RIGHTS INCLUDE, BUT ARE NOT LIMITED TO, THE RIGHT TO: REQUEST, FILE FOR, APPLY FOR OR USE BENEFITS PROVIDED FOR UNDER THIS PART 4; TAKE PAID FAMILY AND MEDICAL LEAVE FROM WORK UNDER THIS PART 4; COMMUNICATE TO THE EMPLOYER OR ANY OTHER PERSON OR ENTITY AN INTENT TO FILE A CLAIM, A COMPLAINT WITH THE DIVISION OR COURTS, OR AN APPEAL; TESTIFY OR ASSIST IN ANY INVESTIGATION, HEARING OR PROCEEDING UNDER THIS PART 4, AT ANY TIME, INCLUDING DURING THE PERIOD IN WHICH THE PERSON RECEIVES FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4; INFORM ANY PERSON ABOUT ANY EMPLOYER'S ALLEGED VIOLATION OF THIS PART 4; AND INFORM ANY PERSON OF HIS OR HER RIGHTS UNDER THIS PART 4.

(5) IT IS UNLAWFUL FOR AN EMPLOYER TO COUNT PAID FAMILY AND MEDICAL LEAVE TAKEN UNDER THIS PART 4 AS AN ABSENCE THAT MAY LEAD TO OR RESULT IN DISCIPLINE, DISCHARGE, DEMOTION, SUSPENSION OR ANY OTHER ADVERSE ACTION.

(6) (a) AN AGGRIEVED INDIVIDUAL UNDER THIS SECTION MAY BRING A CIVIL ACTION IN A COURT OF COMPETENT JURISDICTION.

(b) AN EMPLOYER WHO VIOLATES THIS SECTION IS SUBJECT TO THE DAMAGES AND EQUITABLE RELIEF AVAILABLE UNDER 29 U.S.C. SECTION 2617(a)(1).

(c) EXCEPT AS PROVIDED IN SECTION 8-13.3-409 (6)(d), A CLAIM BROUGHT IN ACCORDANCE WITH THIS SECTION MUST BE FILED WITHIN TWO YEARS AFTER THE DATE OF THE LAST EVENT CONSTITUTING THE ALLEGED VIOLATION FOR WHICH THE ACTION IS BROUGHT.

(d) IN THE CASE OF SUCH ACTION BROUGHT FOR A WILLFUL VIOLATION OF THIS SECTION, SUCH ACTION MAY BE BROUGHT WITHIN 3 YEARS OF THE DATE OF THE LAST EVENT CONSTITUTING THE ALLEGED VIOLATION FOR WHICH SUCH ACTION IS BROUGHT.

(7) THE DIRECTOR, BY RULE, SHALL ESTABLISH A FINE STRUCTURE FOR EMPLOYERS WHO VIOLATE THIS SECTION, WITH A MAXIMUM FINE OF \$500 PER VIOLATION. THE DIRECTOR SHALL TRANSFER ANY FINES COLLECTED PURSUANT TO THIS SECTION TO THE STATE TREASURER FOR DEPOSIT IN THE FUND. THE DIRECTOR, BY RULE, SHALL ESTABLISH A PROCESS FOR THE DETERMINATION, ASSESSMENT, AND APPEAL OF FINES UNDER THIS SUBSECTION.

(8) THIS SECTION DOES NOT APPLY TO AN EMPLOYEE OF A LOCAL GOVERNMENT THAT HAS ELECTED COVERAGE PURSUANT TO SECTION 8-13.3-414.

**8-13.3-410. Coordination of benefits.** (1)(a) LEAVE TAKEN WITH WAGE REPLACEMENT UNDER THIS PART 4 THAT ALSO QUALIFIES AS LEAVE UNDER THE "FAMILY AND MEDICAL LEAVE ACT," AS AMENDED, PUB. L. 103-3, CODIFIED AT 29 U.S.C. SEC. 2601 ET. SEQ., OR PART 2 OF ARTICLE 13.3 OF TITLE 8 RUNS CONCURRENTLY WITH LEAVE TAKEN UNDER THE "FAMILY AND MEDICAL LEAVE ACT" OR PART 2 OF ARTICLE 13.3 OF TITLE 8, AS APPLICABLE.

(b) AN EMPLOYER MAY REQUIRE THAT PAYMENT MADE OR PAID FAMILY AND MEDICAL LEAVE TAKEN UNDER THIS PART 4 BE MADE OR TAKEN CONCURRENTLY OR OTHERWISE COORDINATED WITH PAYMENT MADE OR LEAVE ALLOWED UNDER THE TERMS OF A DISABILITY POLICY, INCLUDING A DISABILITY POLICY CONTAINED WITHIN AN EMPLOYMENT CONTRACT, OR A SEPARATE BANK OF TIME OFF SOLELY FOR THE PURPOSE OF PAID FAMILY AND MEDICAL LEAVE UNDER THIS PART 4, AS APPLICABLE. THE EMPLOYER SHALL GIVE ITS EMPLOYEES WRITTEN NOTICE OF THIS REQUIREMENT.



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(c) NOTWITHSTANDING SECTION 8-13.3-410 (1)(b), UNDER NO CIRCUMSTANCES SHALL AN EMPLOYEE BE REQUIRED TO USE OR EXHAUST ANY ACCRUED VACATION LEAVE, SICK LEAVE, OR OTHER PAID TIME OFF PRIOR TO OR WHILE RECEIVING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4. HOWEVER, AN EMPLOYEE AND AN EMPLOYER MAY MUTUALLY AGREE THAT THE EMPLOYEE MAY USE ANY ACCRUED VACATION LEAVE, SICK LEAVE, OR OTHER PAID TIME OFF WHILE RECEIVING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4, UNLESS THE AGGREGATE AMOUNT A COVERED INDIVIDUAL WOULD RECEIVE WOULD EXCEED THE COVERED INDIVIDUAL'S AVERAGE WEEKLY WAGE. NOTHING IN THIS SUBSECTION REQUIRES AN EMPLOYEE TO RECEIVE OR USE, OR AN EMPLOYER TO PROVIDE, ADDITIONAL PAID TIME OFF AS DESCRIBED IN THIS SUBSECTION.

(2)(a) THIS PART 4 DOES NOT DIMINISH:

(I) THE RIGHTS, PRIVILEGES, OR REMEDIES OF AN EMPLOYEE UNDER A COLLECTIVE BARGAINING AGREEMENT, EMPLOYER POLICY, OR EMPLOYMENT CONTRACT;

(II) AN EMPLOYER'S OBLIGATION TO COMPLY WITH A COLLECTIVE BARGAINING AGREEMENT, EMPLOYER POLICY, OR EMPLOYMENT CONTRACT, AS APPLICABLE, THAT PROVIDES GREATER LEAVE THAN PROVIDED UNDER THIS PART 4; OR

(III) ANY LAW THAT PROVIDES GREATER LEAVE THAN PROVIDED UNDER THIS PART 4.

(b) AFTER THE EFFECTIVE DATE OF THIS PART 4, AN EMPLOYER POLICY ADOPTED OR RETAINED SHALL NOT DIMINISH AN EMPLOYEE'S RIGHT TO BENEFITS UNDER THIS PART 4. ANY AGREEMENT BY AN EMPLOYEE TO WAIVE THE EMPLOYEE'S RIGHTS UNDER THIS PART 4 IS VOID AS AGAINST PUBLIC POLICY.

(3) THE DIRECTOR SHALL DETERMINE BY RULE THE INTERACTION OF BENEFITS OR COORDINATION OF LEAVE WHEN A COVERED INDIVIDUAL IS CONCURRENTLY ELIGIBLE FOR PAID FAMILY AND MEDICAL LEAVE AND BENEFITS UNDER THIS PART 4 WITH:

(a) LEAVE PURSUANT TO SECTION 24-34-402.7; OR

(b) WORKERS' COMPENSATION BENEFITS UNDER ARTICLE 42 OF TITLE 8.

**8-13.3-411. Notice.** THE DIVISION SHALL DEVELOP A PROGRAM NOTICE THAT DETAILS THE PROGRAM REQUIREMENTS, BENEFITS, CLAIMS PROCESS, PAYROLL DEDUCTION REQUIREMENTS, THE RIGHT TO JOB PROTECTION AND BENEFITS CONTINUATION UNDER SECTION 8-13.3-409, PROTECTION AGAINST RETALIATORY PERSONNEL ACTIONS OR OTHER DISCRIMINATION, AND OTHER PERTINENT PROGRAM INFORMATION. EACH EMPLOYER SHALL POST THE PROGRAM NOTICE IN A PROMINENT LOCATION IN THE WORKPLACE AND NOTIFY ITS EMPLOYEES OF THE PROGRAM, IN WRITING, UPON HIRING AND UPON LEARNING OF AN EMPLOYEE EXPERIENCING AN EVENT THAT TRIGGERS ELIGIBILITY PURSUANT TO SECTION 8-13.3-404. THE DIVISION SHALL PROVIDE THE INFORMATION REQUIRED BY THIS SECTION IN A MANNER THAT IS CULTURALLY COMPETENT AND LINGUISTICALLY APPROPRIATE.

**8-13.3-412. Appeals.** (1) THE DIRECTOR SHALL ESTABLISH A SYSTEM FOR ADMINISTRATIVE REVIEW AND DETERMINATION OF CLAIMS, AND APPEAL OF SUCH DETERMINATIONS, INCLUDING DENIAL OF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS. IN ESTABLISHING SUCH SYSTEM, THE DIRECTOR MAY UTILIZE ANY AND ALL PROCEDURES AND APPEALS MECHANISMS ESTABLISHED UNDER SECTIONS 8-4-111.5(5), 8-74-102, AND 8-74-103.

(2) JUDICIAL REVIEW OF ANY DECISION WITH RESPECT TO FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS SECTION IS PERMITTED IN A COURT OF COMPETENT JURISDICTION AFTER A COVERED INDIVIDUAL AGGRIEVED THEREBY HAS EXHAUSTED ALL ADMINISTRATIVE REMEDIES ESTABLISHED BY THE DIRECTOR. IF A COVERED INDIVIDUAL FILES A CIVIL ACTION IN A COURT OF COMPETENT JURISDICTION TO ENFORCE A JUDGMENT MADE UNDER THIS SECTION, ANY FILING FEE UNDER ARTICLE 32 OF TITLE 13 SHALL BE WAIVED.



**8-13.3-413. Erroneous payments and disqualification for benefits.** (1) A COVERED INDIVIDUAL IS DISQUALIFIED FROM FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS FOR ONE YEAR IF THE INDIVIDUAL IS DETERMINED BY THE DIRECTOR TO HAVE WILLFULLY MADE A FALSE STATEMENT OR MISREPRESENTATION REGARDING A MATERIAL FACT, OR WILLFULLY FAILED TO REPORT A MATERIAL FACT, TO OBTAIN BENEFITS UNDER THIS PART 4.

(2) IF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS ARE PAID ERRONEOUSLY OR AS A RESULT OF WILLFUL MISREPRESENTATION, OR IF A CLAIM FOR FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS IS REJECTED AFTER BENEFITS ARE PAID, THE DIVISION MAY SEEK REPAYMENT OF BENEFITS FROM THE RECIPIENT. THE DIRECTOR SHALL EXERCISE HIS OR HER DISCRETION TO WAIVE, IN WHOLE OR IN PART, THE AMOUNT OF ANY SUCH PAYMENTS WHERE THE RECOVERY WOULD BE AGAINST EQUITY AND GOOD CONSCIENCE.

**8-13.3-414. Elective coverage.** (1) AN EMPLOYEE OF A LOCAL GOVERNMENT THAT HAS DECLINED PARTICIPATION IN THE PROGRAM PURSUANT TO SECTION 8-13.3-422 OR A SELF-EMPLOYED PERSON, INCLUDING AN INDEPENDENT CONTRACTOR, SOLE PROPRIETOR, PARTNER OR JOINT VENTURER, MAY ELECT COVERAGE UNDER THIS PART 4 FOR AN INITIAL PERIOD OF NOT LESS THAN THREE YEARS. THE SELF-EMPLOYED PERSON OR EMPLOYEE OF A LOCAL GOVERNMENT MUST FILE A NOTICE OF ELECTION IN WRITING WITH THE DIRECTOR, AS REQUIRED BY THE DIVISION. THE ELECTION BECOMES EFFECTIVE ON THE DATE OF FILING THE NOTICE. AS A CONDITION OF ELECTION, THE SELF-EMPLOYED PERSON OR EMPLOYEE OF A LOCAL GOVERNMENT MUST AGREE TO SUPPLY ANY INFORMATION CONCERNING INCOME THAT THE DIVISION DEEMS NECESSARY.

(2) A SELF-EMPLOYED PERSON OR AN EMPLOYEE OF A LOCAL GOVERNMENT WHO HAS ELECTED COVERAGE MAY WITHDRAW FROM COVERAGE WITHIN 30 DAYS AFTER THE END OF THE THREE-YEAR PERIOD OF COVERAGE, OR AT SUCH OTHER TIMES AS THE DIRECTOR MAY PRESCRIBE BY RULE, BY FILING WRITTEN NOTICE WITH THE DIRECTOR, SUCH WITHDRAWAL TO TAKE EFFECT NOT SOONER THAN 30 DAYS AFTER FILING THE NOTICE.

**8-13.3-415. Reimbursement of advance payments.** (1) EXCEPT AS PROVIDED IN SECTION 8-13.3-415 (2), IF AN EMPLOYER HAS MADE ADVANCE PAYMENTS TO AN EMPLOYEE THAT ARE EQUAL TO OR GREATER THAN THE AMOUNT REQUIRED UNDER THIS PART 4, DURING ANY PERIOD OF PAID FAMILY AND MEDICAL LEAVE FOR WHICH SUCH EMPLOYEE IS ENTITLED TO THE BENEFITS PROVIDED BY THIS PART 4, THE EMPLOYER IS ENTITLED TO BE REIMBURSED BY THE FUND OUT OF ANY BENEFITS DUE OR TO BECOME DUE FOR THE EXISTING PAID FAMILY AND MEDICAL LEAVE, IF THE CLAIM FOR REIMBURSEMENT IS FILED WITH THE FUND PRIOR TO THE FUND'S PAYMENT OF THE BENEFITS TO THE EMPLOYEE.

(2) IF AN EMPLOYER THAT PROVIDES FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS THROUGH A PRIVATE PLAN APPROVED PURSUANT TO SECTION 8-13.3-421 MAKES ADVANCE PAYMENTS TO AN EMPLOYEE THAT ARE EQUAL TO OR GREATER THAN THE AMOUNT REQUIRED UNDER THIS PART 4, DURING ANY PERIOD OF PAID FAMILY AND MEDICAL LEAVE FOR WHICH SUCH EMPLOYEE IS ENTITLED TO THE BENEFITS PROVIDED BY THIS PART 4, THE ENTITY THAT ISSUED THE PRIVATE PLAN SHALL REIMBURSE THE EMPLOYER OUT OF ANY BENEFITS DUE OR TO BECOME DUE FOR THE EXISTING PAID FAMILY AND MEDICAL LEAVE, IF THE CLAIM FOR REIMBURSEMENT IS FILED WITH THE ENTITY THAT ISSUED THE PRIVATE PLAN PRIOR TO THE PRIVATE PLAN'S PAYMENT OF THE BENEFITS UNDER THE PRIVATE PLAN TO THE EMPLOYEE.

(3) THE DIRECTOR, BY RULE, SHALL ESTABLISH A PROCESS FOR REIMBURSEMENTS UNDER THIS SECTION.

**8-13.3-416. Family and medical leave insurance program.** (1) BY JANUARY 1, 2023, THE DIVISION SHALL ESTABLISH AND ADMINISTER A FAMILY AND MEDICAL LEAVE INSURANCE PROGRAM AND BEGIN COLLECTING PREMIUMS AS SPECIFIED IN THIS PART 4. BY JANUARY 1, 2024, THE DIVISION SHALL START RECEIVING CLAIMS FROM AND PAYING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS TO COVERED INDIVIDUALS.



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(2) THE DIVISION SHALL ESTABLISH REASONABLE PROCEDURES AND FORMS FOR FILING CLAIMS FOR BENEFITS UNDER THIS PART 4 AND SHALL SPECIFY WHAT SUPPORTING DOCUMENTATION IS NECESSARY TO SUPPORT A CLAIM FOR BENEFITS, INCLUDING ANY DOCUMENTATION REQUIRED FROM A HEALTH CARE PROVIDER FOR PROOF OF A SERIOUS HEALTH CONDITION AND ANY DOCUMENTATION REQUIRED BY THE DIVISION WITH REGARDS TO A CLAIM FOR SAFE LEAVE.

(3) THE DIVISION SHALL NOTIFY THE EMPLOYER WITHIN FIVE BUSINESS DAYS OF A CLAIM BEING FILED PURSUANT TO THIS PART 4.

(4) THE DIVISION SHALL USE INFORMATION SHARING AND INTEGRATION TECHNOLOGY TO FACILITATE THE DISCLOSURE OF RELEVANT INFORMATION OR RECORDS SO LONG AS AN INDIVIDUAL CONSENTS TO THE DISCLOSURE AS REQUIRED UNDER STATE LAW.

(5) INFORMATION CONTAINED IN THE FILES AND RECORDS PERTAINING TO AN INDIVIDUAL UNDER THIS PART 4 ARE CONFIDENTIAL AND NOT OPEN TO PUBLIC INSPECTION, OTHER THAN TO PUBLIC EMPLOYEES IN THE PERFORMANCE OF THEIR OFFICIAL DUTIES. HOWEVER, THE INDIVIDUAL OR AN AUTHORIZED REPRESENTATIVE OF AN INDIVIDUAL MAY REVIEW THE RECORDS OR RECEIVE SPECIFIC INFORMATION FROM THE RECORDS UPON THE PRESENTATION OF THE INDIVIDUAL'S SIGNED AUTHORIZATION.

(6) THE DIRECTOR SHALL ADOPT RULES AS NECESSARY OR AS SPECIFIED IN THIS PART 4 TO IMPLEMENT AND ADMINISTER THIS PART 4. THE DIRECTOR SHALL ADOPT RULES INCLUDING, BUT NOT LIMITED TO:

(a) CONFIDENTIALITY OF INFORMATION RELATED TO CLAIMS FILED OR APPEALS TAKEN;

(b) GUIDANCE ON THE FACTORS USED TO DETERMINE WHETHER AN INDIVIDUAL IS A COVERED INDIVIDUAL'S FAMILY MEMBER;

(c) THE FORM AND MANNER OF FILING CLAIMS FOR BENEFITS AND PROVIDING RELATED DOCUMENTATION PURSUANT TO SECTION 8-13.3-416 (2); AND

(d) THE FORM AND MANNER OF SUBMITTING AN APPLICATION WITH A CLAIM FOR BENEFITS TO THE DIVISION OR TO THE ENTITY THAT ISSUED A PRIVATE PLAN APPROVED PURSUANT TO SECTION 8-13.3-421.

(7) INITIAL RULES AND REGULATIONS NECESSARY FOR IMPLEMENTATION OF THIS PART 4 SHALL BE ADOPTED BY THE DIRECTOR AND PROMULGATED BY JANUARY 1, 2022.

**8-13.3-417. Income Tax.** (1) IF THE INTERNAL REVENUE SERVICE DETERMINES THAT FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4 ARE SUBJECT TO FEDERAL INCOME TAX, THE DIVISION OR A PRIVATE PLAN APPROVED UNDER SECTION 8-13.3-421 SHALL INFORM AN INDIVIDUAL FILING A NEW CLAIM FOR FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS, AT THE TIME OF FILING SUCH CLAIM, THAT:

(a) THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT BENEFITS ARE SUBJECT TO FEDERAL INCOME TAX; AND

(b) REQUIREMENTS EXIST PERTAINING TO ESTIMATED TAX PAYMENTS.

(2) BENEFITS RECEIVED PURSUANT TO THIS PART 4 ARE NOT SUBJECT TO STATE INCOME TAX.

(3) THE DIRECTOR, IN CONSULTATION WITH THE DEPARTMENT OF REVENUE, SHALL ISSUE RULES REGARDING TAX TREATMENT AND RELATED PROCEDURES REGARDING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS, AS WELL AS THE SHARING OF NECESSARY INFORMATION BETWEEN THE DIVISION AND THE DEPARTMENT OF REVENUE.



**8-13.3-418. Family and medical leave insurance fund – establishment and investment.** (1) THERE IS HEREBY CREATED IN THE STATE TREASURY THE FAMILY AND MEDICAL LEAVE INSURANCE FUND. THE FUND CONSISTS OF PREMIUMS PAID PURSUANT TO SECTION 8-13.3-407 AND REVENUES FROM REVENUE BONDS ISSUED IN ACCORDANCE WITH SECTION 8-13.3-408(2)(d). MONEY IN THE FUND MAY BE USED ONLY TO PAY REVENUE BONDS; TO REIMBURSE EMPLOYERS WHO PAY FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS DIRECTLY TO EMPLOYEES IN ACCORDANCE WITH SECTION 8-13.3-415(1); AND TO PAY BENEFITS UNDER, AND TO ADMINISTER, THE PROGRAM PURSUANT TO THIS PART 4, INCLUDING TECHNOLOGY COSTS TO ADMINISTER THE PROGRAM AND OUTREACH SERVICES DEVELOPED UNDER SECTION 8-13.3-420. INTEREST EARNED ON THE INVESTMENT OF MONEY IN THE FUND REMAINS IN THE FUND. ANY MONEY REMAINING IN THE FUND AT THE END OF A FISCAL YEAR REMAINS IN THE FUND AND DOES NOT REVERT TO THE GENERAL FUND OR ANY OTHER FUND. STATE MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED TO THE DIVISION FOR THE PURPOSE OF THIS SECTION. THE GENERAL ASSEMBLY SHALL NOT APPROPRIATE MONEY FROM THE FUND FOR THE GENERAL EXPENSES OF THE STATE.

(2) THE DIVISION MAY SEEK, ACCEPT, AND EXPEND GIFTS, GRANTS, AND DONATIONS, INCLUDING PROGRAM-RELATED INVESTMENTS AND COMMUNITY REINVESTMENT FUNDS, TO FINANCE THE COSTS OF ESTABLISHING AND IMPLEMENTING THE PROGRAM.

**8-13.3-419. Reports.** NOTWITHSTANDING SECTION 24-1-136 (11)(a)(I), BEGINNING JANUARY 1, 2025, THE DIVISION SHALL SUBMIT A REPORT TO THE LEGISLATURE BY APRIL 1 OF EACH YEAR THAT INCLUDES, BUT IS NOT LIMITED TO, PROJECTED AND ACTUAL PROGRAM PARTICIPATION BY SECTION 8-13.3-404(2) PURPOSE, GENDER OF BENEFICIARY, AVERAGE WEEKLY WAGE OF BENEFICIARY, OTHER DEMOGRAPHICS OF BENEFICIARY AS DETERMINED BY THE DIVISION, PREMIUM RATES, FUND BALANCES, OUTREACH EFFORTS, AND, FOR LEAVES TAKEN UNDER SECTION 8-13.3- 404(2)(b), FAMILY MEMBERS FOR WHOM LEAVE WAS TAKEN TO PROVIDE CARE.

**8-13.3-420. Public education.** BY JULY 1, 2022, AND FOR AS LONG AS THE PROGRAM CONTINUES, THE DIVISION SHALL DEVELOP AND IMPLEMENT OUTREACH SERVICES TO EDUCATE THE PUBLIC ABOUT THE FAMILY AND MEDICAL LEAVE INSURANCE PROGRAM AND AVAILABILITY OF PAID FAMILY AND MEDICAL LEAVE AND BENEFITS UNDER THIS PART 4 FOR COVERED INDIVIDUALS. THE DIVISION SHALL PROVIDE THE INFORMATION REQUIRED BY THIS SECTION IN A MANNER THAT IS CULTURALLY COMPETENT AND LINGUISTICALLY APPROPRIATE. THE DIVISION MAY, ON ITS OWN OR THROUGH A CONTRACT WITH AN OUTSIDE VENDOR, USE A PORTION OF THE MONEY IN THE FUND TO DEVELOP, IMPLEMENT, AND ADMINISTER OUTREACH SERVICES.

**8-13.3-421. Substitution of private plans.** (1) EMPLOYERS MAY APPLY TO THE DIVISION FOR APPROVAL TO MEET THEIR OBLIGATIONS UNDER THIS PART 4 THROUGH A PRIVATE PLAN. IN ORDER TO BE APPROVED, A PRIVATE PLAN MUST CONFER ALL OF THE SAME RIGHTS, PROTECTIONS AND BENEFITS PROVIDED TO EMPLOYEES UNDER THIS PART 4, INCLUDING, BUT NOT LIMITED TO:

(a) ALLOWING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS TO BE TAKEN FOR ALL PURPOSES SPECIFIED IN SECTION 8-13.3-404(2);

(b) PROVIDING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS TO A COVERED INDIVIDUAL FOR ANY OF THE PURPOSES, INCLUDING MULTIPLE PURPOSES IN THE AGGREGATE, AS SET FORTH IN SECTION 8-13.3-404(2), FOR THE MAXIMUM NUMBER OF WEEKS REQUIRED IN SECTION 8-13.3-405(1) IN A BENEFIT YEAR;

(c) ALLOWING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER SECTION 8-13.3-404(2)(b) TO BE TAKEN TO CARE FOR ANY FAMILY MEMBER;

(d) ALLOWING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER SECTION 8-13.3-404(2)(c) TO BE TAKEN BY A COVERED INDIVIDUAL WITH ANY SERIOUS HEALTH CONDITION;



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- (e) ALLOWING FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER SECTION 8-13.3-404(2)(e) TO BE TAKEN FOR ANY SAFE LEAVE PURPOSES;
  - (f) PROVIDING A WAGE REPLACEMENT RATE FOR ALL FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS OF AT LEAST THE AMOUNT REQUIRED BY SECTION 8-13.3-406(1)(a);
  - (g) PROVIDING A MAXIMUM WEEKLY BENEFIT FOR ALL FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS OF AT LEAST THE AMOUNT SPECIFIED IN SECTION 8-13.3-406(1)(b);
  - (h) ALLOWING A COVERED INDIVIDUAL TO TAKE INTERMITTENT LEAVE AS AUTHORIZED BY SECTION 8-13.3-405(3);
  - (i) IMPOSING NO ADDITIONAL CONDITIONS OR RESTRICTIONS ON FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS, OR PAID FAMILY AND MEDICAL LEAVE TAKEN IN CONNECTION THEREWITH, BEYOND THOSE EXPLICITLY AUTHORIZED BY THIS PART 4 OR REGULATIONS ISSUED PURSUANT TO THIS PART 4;
  - (j) ALLOWING ANY EMPLOYEE COVERED UNDER THE PRIVATE PLAN WHO IS ELIGIBLE FOR FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS UNDER THIS PART 4 TO RECEIVE BENEFITS AND TAKE PAID FAMILY AND MEDICAL LEAVE UNDER THE PRIVATE PLAN; AND
  - (k) PROVIDING THAT THE COST TO EMPLOYEES COVERED BY A PRIVATE PLAN SHALL NOT BE GREATER THAN THE COST CHARGED TO EMPLOYEES UNDER THE STATE PLAN UNDER SECTION 8-13.3-407.
- (2) IN ORDER TO BE APPROVED AS MEETING AN EMPLOYER'S OBLIGATIONS UNDER THIS PART 4, A PRIVATE PLAN MUST ALSO COMPLY WITH THE FOLLOWING PROVISIONS:
- (a) IF THE PRIVATE PLAN IS IN THE FORM OF SELF-INSURANCE, THE EMPLOYER MUST FURNISH A BOND TO THE STATE, WITH SOME SURETY COMPANY AUTHORIZED TO TRANSACT BUSINESS IN THE STATE, IN THE FORM, AMOUNT, AND MANNER REQUIRED BY THE DIVISION;
  - (b) THE PLAN MUST PROVIDE FOR ALL ELIGIBLE EMPLOYEES THROUGHOUT THEIR PERIOD OF EMPLOYMENT; AND
  - (c) IF THE PLAN IS IN THE FORM OF A THIRD PARTY THAT PROVIDES FOR INSURANCE, THE FORMS OF THE POLICY MUST BE ISSUED BY AN INSURER APPROVED BY THE STATE.
- (3) THE DIVISION SHALL WITHDRAW APPROVAL FOR A PRIVATE PLAN GRANTED UNDER SECTION 8-13.3-421(1) WHEN TERMS OR CONDITIONS OF THE PLAN HAVE BEEN VIOLATED. CAUSES FOR PLAN TERMINATION SHALL INCLUDE, BUT NOT BE LIMITED TO, THE FOLLOWING:
- (a) FAILURE TO PAY BENEFITS;
  - (b) FAILURE TO PAY BENEFITS TIMELY AND IN A MANNER CONSISTENT WITH THIS PART 4;
  - (c) FAILURE TO MAINTAIN AN ADEQUATE SURETY BOND UNDER SECTION 8-13.3-421(2)(a);
  - (d) MISUSE OF PRIVATE PLAN MONEY;
  - (e) FAILURE TO SUBMIT REPORTS OR COMPLY WITH OTHER COMPLIANCE REQUIREMENTS AS REQUIRED BY THE DIRECTOR BY RULE; OR
  - (f) FAILURE TO COMPLY WITH THIS PART 4 OR THE REGULATIONS PROMULGATED PURSUANT TO THIS PART 4.



(4) AN EMPLOYEE COVERED BY A PRIVATE PLAN APPROVED UNDER THIS SECTION SHALL RETAIN ALL APPLICABLE RIGHTS UNDER SECTION 8-13.3-409.

(5) A CONTESTED DETERMINATION OR DENIAL OF FAMILY AND MEDICAL LEAVE INSURANCE BENEFITS BY A PRIVATE PLAN IS SUBJECT TO APPEAL BEFORE THE DIVISION AND ANY COURT OF COMPETENT JURISDICTION AS PROVIDED BY SECTION 8-13.3-412.

(6) THE DIRECTOR, BY RULE, SHALL ESTABLISH A FINE STRUCTURE FOR EMPLOYERS AND ENTITIES OFFERING PRIVATE PLANS THAT VIOLATE THIS SECTION, WITH A MAXIMUM FINE OF \$500 PER VIOLATION. THE DIRECTOR SHALL TRANSFER ANY FINES COLLECTED PURSUANT TO THIS SUBSECTION TO THE STATE TREASURER FOR DEPOSIT INTO THE FUND. THE DIRECTOR, BY RULE, SHALL ESTABLISH A PROCESS FOR THE DETERMINATION, ASSESSMENT, AND APPEAL OF FINES UNDER THIS SUBSECTION.

(7) THE DIRECTOR SHALL ANNUALLY DETERMINE THE TOTAL AMOUNT EXPENDED BY THE DIVISION FOR COSTS ARISING OUT OF THE ADMINISTRATION OF PRIVATE PLANS. EACH ENTITY OFFERING A PRIVATE PLAN PURSUANT TO THIS SECTION SHALL REIMBURSE THE DIVISION FOR THE COSTS ARISING OUT OF THE PRIVATE PLANS IN THE AMOUNT, FORM, AND MANNER DETERMINED BY THE DIRECTOR BY RULE. THE DIRECTOR SHALL TRANSFER PAYMENTS RECEIVED PURSUANT TO THIS SECTION TO THE STATE TREASURY FOR DEPOSIT IN THE FUND.

**8-13.3-422. Local government employers' ability to decline participation in program - rules.**

(1) A LOCAL GOVERNMENT MAY DECLINE PARTICIPATION IN THE FAMILY AND MEDICAL LEAVE INSURANCE PROGRAM IN THE FORM AND MANNER DETERMINED BY THE DIRECTOR BY RULE.

(2) AN EMPLOYEE OF A LOCAL GOVERNMENT THAT HAS DECLINED PARTICIPATION IN THE PROGRAM IN ACCORDANCE WITH THIS SECTION MAY ELECT COVERAGE AS SPECIFIED IN SECTION 8-13.3-414.

(3) THE DIRECTOR SHALL PROMULGATE REASONABLE RULES FOR THE IMPLEMENTATION OF THIS SECTION. AT A MINIMUM, THE RULES MUST INCLUDE:

(a) THE PROCESS BY WHICH A LOCAL GOVERNMENT MAY DECLINE PARTICIPATION IN THE PROGRAM;

(b) THE PROCESS BY WHICH A LOCAL GOVERNMENT THAT HAS PREVIOUSLY DECLINED PARTICIPATION IN THE PROGRAM MAY SUBSEQUENTLY ELECT COVERAGE IN THE PROGRAM; AND

(c) THE NOTICE THAT A LOCAL GOVERNMENT IS REQUIRED TO PROVIDE ITS EMPLOYEES REGARDING WHETHER THE LOCAL GOVERNMENT IS PARTICIPATING IN THE PROGRAM, THE ABILITY OF THE EMPLOYEES OF A LOCAL GOVERNMENT THAT HAS DECLINED PARTICIPATION TO ELECT COVERAGE PURSUANT TO SECTION 8-13.3-414, AND ANY OTHER NECESSARY REQUIREMENTS.

**8-13.3-423. Severability.** IF ANY PROVISION OF THIS PART 4 OR ITS APPLICATION TO ANY PERSON OR CIRCUMSTANCE IS HELD INVALID, THE REMAINDER OF PART 4 OR THE APPLICATION OF THE PROVISION TO OTHER PERSONS OR CIRCUMSTANCES IS NOT AFFECTED.

**8-13.3-424. Effective date.** THIS PART 4 TAKES EFFECT UPON OFFICIAL DECLARATION OF THE GOVERNOR AND IS SELF-EXECUTING.

## Local Election Offices



Adams	4430 S. Adams County Parkway, Suite E-3102, Brighton, CO 80601	(720) 523-6500
Alamosa	8999 Independence Way, Alamosa, CO 81101	(719) 589-6681
Arapahoe	5334 S. Prince St., Littleton, CO 80120	(303) 795-4511
Archuleta	449 San Juan St., Pagosa Springs, CO 81147	(970) 264-8331
Baca	741 Main St., Suite 3, Springfield, CO 81073	(719) 523-4372
Bent	725 Bent Ave., Las Animas, CO 81054	(719) 456-2009
Boulder	1750 33rd St. #200, Boulder, CO 80301	(303) 413-7740
Broomfield	1 DesCombes Dr., Broomfield, CO 80020	(303) 464-5857
Chaffee	104 Crestone Ave., Salida, CO 81201	(719) 539-4004
Cheyenne	51 S. 1st St., Cheyenne Wells, CO 80810	(719) 767-5685
Clear Creek	405 Argentine St., Georgetown, CO 80444	(303) 679-2339
Conejos	6683 County Rd. 13, Conejos, CO 81129	(719) 376-5422
Costilla	400 Gasper St., Suite 101, San Luis, CO 81152	(719) 937-7671
Crowley	631 Main St., Suite 102, Ordway, CO 81063	(719) 267-5225
Custer	205 S. 6th St., Westcliffe, CO 81252	(719) 783-2441
Delta	501 Palmer St. #211, Delta, CO 81416	(970) 874-2449
Denver	200 W. 14th Ave., Suite 100, Denver, CO 80204	(720) 913-8683
Dolores	409 N. Main St., Dove Creek, CO 81324	(970) 677-2381
Douglas	125 Stephanie Pl., Castle Rock, CO 80109	(303) 660-7444
Eagle	500 Broadway, Suite 101, Eagle, CO 81631	(970) 328-8715
Elbert	440 Comanche St., Kiowa, CO 80117	(303) 621-3127
El Paso	1675 W. Garden of the Gods Rd., Colorado Springs, CO 80907	(720) 585-8683
Fremont	615 Macon Ave. #102, Canon City, CO 81212	(719) 276-7340
Garfield	109 Eighth St. #200, Glenwood Springs, CO 81601	(970) 384-3700, ext. 2
Gilpin	203 Eureka St., Central City, CO 80427	(303) 582-5321
Grand	308 Byers Ave., Hot Sulphur Springs, CO 80451	(970) 725-3065
Gunnison	221 N. Wisconsin St., Suite C, Gunnison, CO 81230	(970) 641-7927
Hinsdale	317 N. Henson, Lake City, CO 81235	(970) 944-2228
Huerfano	401 Main St., Suite 204, Walsenburg, CO 81089	(719) 738-2380
Jackson	396 La Fever St., Walden, CO 80480	(970) 723-4334
Jefferson	3500 Illinois St., Suite #1100, Golden, CO 80401	(303) 271-8111
Kiowa	1305 Goff St., Eads, CO 81036	(719) 438-5421
Kit Carson	251 16th St., Suite 203, Burlington, CO 80807	(719) 346-8638
Lake	505 Harrison Ave., Leadville, CO 80461	(719) 486-1410
La Plata	679 Turner Drive, Suite C, Durango, CO 81303	(970) 382-6296
Larimer	200 W. Oak St., Ft. Collins, CO 80521	(970) 498-7820
Las Animas	200 E. First St., Room 205, Trinidad, CO 81082	(719) 845-2575
Lincoln	103 Third Ave., Hugo, CO 80821	(719) 743-2444
Logan	315 Main St., Suite 3, Sterling, CO 80751	(970) 522-1544
Mesa	200 S. Spruce St., Grand Junction, CO 81501	(970) 244-1662
Mineral	625 USFS Rd. 504.1a, Creede, CO 81130	(719) 658-2440
Moffat	221 W. Victory Way #200, Craig, CO 81625	(970) 824-9120
Montezuma	140 W. Main St., Suite #1, Cortez, CO 81321	(970) 565-3728
Montrose	320 S. First St., Room 103, Montrose, CO 81401	(970) 249-3362, ext. 3
Morgan	231 Ensign St., Ft. Morgan, CO 80701	(970) 542-3521
Otero	13 W. Third St., Room 210, La Junta, CO 81050	(719) 383-3020
Ouray	112 Village Square West #205, Ouray, CO 81432	(970) 325-4961
Park	856 Castello Ave., Fairplay, CO 80440	(719) 836-4333
Phillips	221 S. Interocean Ave., Holyoke, CO 80734	(970) 854-3131
Pitkin	530 E. Main St., Aspen, CO 81611	(970) 920-5180
Prowers	301 S. Main St. #210, Lamar, CO 81052	(719) 336-8011
Pueblo	210 W. 10th St., Pueblo, CO 81003	(719) 583-6620
Rio Blanco	555 Main St., Meeker, CO 81641	(970) 878-9460
Rio Grande	965 Sixth St., Del Norte, CO 81132	(719) 657-3334
Routt	522 Lincoln Ave., Suite 21, Steamboat Springs, CO 80487	(970) 870-5556
Saguache	501 Fourth St., Saguache, CO 81149	(719) 655-2512
San Juan	1557 Greene St., Silverton, CO 81433	(970) 387-5671
San Miguel	305 W. Colorado Ave., Telluride, CO 81435	(970) 728-3954
Sedgwick	315 Cedar St., Suite 220, Julesburg, CO 80737	(970) 474-3346
Summit	208 E. Lincoln Ave., Breckenridge, CO 80424	(970) 453-3479
Teller	101 W. Bennett Ave., Cripple Creek, CO 80813	(719) 689-2951, ext. 2
Washington	150 Ash St., Akron, CO 80720	(970) 345-6565
Weld	1402 N. 17th Ave., Greeley, CO 80631	(970) 304-6525, ext. 3070
Yuma	310 Ash St., Suite F, Wray, CO 80758	(970) 332-5809



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