

Rates the Legislature

The Taxpayer's Voice
Since 1976



First Regular Session of the 71st General Assembly adjourned on May10, 2017 • Report Prepared by Colorado Union of Taxpayers

CONGRATULATIONS!

2017 Taxpayer Champions*

Senate Champion
Vicki Marble 92%

R - Fort Collins

House Champions
Tim Leonard 92%

R - Evergreen

2017 Taxpayer Guardians*

Senate Guardians
Chris Holbert 88%

R - Parker

Jim Smallwood 88%

R - Parker

House Guardian

Stephen Humphrey 91%

R - Windsor

* Highest score in each house. (rounded)

COLORADO UNION OF TAXPAYERS RATES THE 2017 LEGISLATURE

Celebrating the 41st anniversary of its creation, the Colorado Union of Taxpayers has once again joined the battle to protect taxpayers of our state from various rapacious special interest groups that control the Colorado General Assembly.

Among other things:

We supported easing the regulatory and enforcement burden SB17-001 and SB17-186, additional funding for Charter Schools SB17-061, reforming civil forfeiture laws HB17-1313 as well as reform of PERA contributions HB17-113.

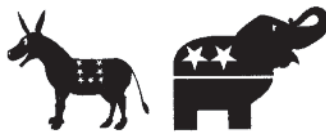
We opposed abusive practices of labor unions SB17-055, additional spending on railroads SB17-153, tax breaks and government benefits to various special interest groups HB17-1002, HB17-1090 & HB17-1309.

Despite all of our efforts and the efforts of many other groups and individuals, the Colorado state budget is once again at a record high of \$28.7 billion. The claims of economic boom and high real estate prices notwithstanding, nearly one third of Coloradoans of working age are still out of the work force.

Unquestionably, the biggest scandal of the recently concluded legislative session was passage of SB17-267 Sustainability of Rural Colorado. Unveiled only three days before the end of the session, in order to prevent any organized citizen opposition, this bill will transfer \$1.8 billion from taxpayers into the hands of special interest groups. Colorado taxpayers will not be allowed to vote on this \$1.8 billion transfer as required in our state Constitution.

The 2017 legislative session has clearly demonstrated that Colorado state government is corrupt to the degree that previously was considered unimaginable.

Key Bill Summaries
Begin on Page 2



How Did the Parties Score?

Senate

Democrats 12%
Republicans 67%

House

Democrats 10%
Republicans 68%

Complete Listing and Scores Inside

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Year to Year?

Overall the Senate scored, 40% up from 29% last year. The House scored 35% down from 37% last year. See the CUT Grid on pages 6-7.

Governor's Score...
See Page 4



SB-001 Alleviate Fiscal Impact of the State Rules on Small Business

The bill requires a state agency to give a small business (fewer than 500 employees) a period of time to cure a first-time minor violation of a rule instead of enforcing the rule by imposing a fine. The bill defines 'minor violation' as a violation that includes operational or administrative matters, such as record keeping, retention of data, or filing of reports. **POSTPONED INDEFINITELY.** Senate 24/11; PI House 7/5 Business Affairs. (Sen. Neville, T/ Rep. Neville, P). **CUT votes YES.** Ideally, we would prefer to cut the number of regulations and the agencies that enforce them in order to release the small businesses from this maddening necessity to daily navigate this regulatory minefield. Considering, however, that at this time the Colorado General Assembly is unwilling to drain the regulatory swamp, the bill would be a definite improvement.

SB-039 Education Income Tax Credits for Non Public Schools

This bill proposes to establish a private school tuition income tax credit beginning in tax year 2018 that allows any taxpayer to claim a credit when the taxpayer enrolls a dependent qualified child in a private school or if the taxpayer provides a scholarship to a qualified child for enrollment in a private school. The amount of the credit is equal to the lesser of tuition paid or 50% of the previous year's state average per pupil revenues. A separate, lesser credit is provided for home schooling. The taxpayer must obtain a tax credit certificate from the private school and submit it with the tax return. This bill reduces the appropriation required for the Department of Education for the state share of school finance but does not impact local school funding sources. **POSTPONED INDEFINITELY.** Senate 18-17; PI House 7/6 Education Committee. (Sen. Lundberg/Rep. Ransom). **CUT votes YES.** Tax credits allow families more opportunity to choose the best education for their children. With tax credits, there will be more competition among schools, more teaching innovation, and a greater variety of educational formats available to meet the needs of individual students. In higher education, the funding follows the student. Currently in K-12, the districts keep all the funds raised by local property tax and most of the state and federal funding, regardless of where students attend. This bill takes a portion of only state funding and lets it follow the student. Given drop-out rates in public schools, isn't it time for a new approach? Over 20

Senate Scores: Friend or Foe?

Highest to Lowest - Who is representing your best interest as a taxpayer? Here's what Members of Colorado's Senate earned on CUT's 2017 Ratings Scorecard:

Score	Senator	Pledge	Party	District	Home
92.31	Marble, Vicki	P	R	23	Fort Collins
88.46	Holbert, Chris	P	R	30	Parker
88.46	Smallwood, Jim		R	4	Parker
84.62	Neville, Tim	P	R	16	Littleton
82.14	Hill, Owen	P	R	10	Colorado Springs
80.77	Cooke, John		R	13	Greeley
75.00	Sonnenberg, Jerry		R	1	Sterling
74.07	Scott, Ray		R	7	Grand Junction
73.08	Baumgardner, Randy	P	R	8	Hot Sulphur Springs
73.08	Lambert, Kent	P	R	9	Colorado Springs
73.08	Lundberg, Kevin	P	R	15	Berthoud
61.54	Tate, Jack		R	27	Centennial
57.69	Gardner, Bob		R	12	Colorado Springs
46.15	Crowder, Larry		R	35	Alamosa
42.31	Grantham, Kevin	P	R	2	Canyon City
42.31	Martinez Humenik, Beth		R	24	Northglenn
42.31	Priola, Kevin	P	R	25	Henderson
34.62	Coram, Donald		R	6	Montrose
20.83	Williams, Angela		D	33	Denver
19.23	Jahn, Cheri		D	20	Wheat Ridge
15.38	Moreno, Dominick		D	21	Aurora
15.38	Zenzinger, Rachel		D	19	Arvada
14.29	Court, Lois		D	31	Denver
11.54	Donovan, Kerry		D	5	Wolcott
11.54	Fields, Ronda		D	29	Aurora
11.54	Jones, Matt		D	17	Louisville
11.54	Kefalas, John		D	14	Fort Collins
11.54	Kerr, Andy		D	22	Lakewood
8.33	Aguilar, Irene		D	32	Denver
8.00	Kagan, Daniel		D	26	Cherry Hills Village
7.69	Garcia, Leroy		D	3	Pueblo
7.69	Guzman, Lucia		D	34	Denver
7.69	Merrifield, Michael		D	11	Colorado Springs
7.69	Todd, Nancy		D	28	Aurora
7.14	Fenberg, Stephen		D	18	Boulder

P = Taxpayer Pledge Signer

Overall Senate Score 40%

states are participating in some form of voucher or tax credit to enable school choice.

SB-055 Prohibit Discrimination Labor Union Participation

This bill prohibits requiring employee membership in a labor union as a condition of employment and from requiring employees to pay dues or fees to a labor organization, charity, or other third party. The bill also defines all union agreements as unfair labor practices. Violations by employers would be considered unclassified misdemeanors and are subject to civil and criminal penalties. **POSTPONED INDEFINITELY.** Senate 18/16/1; PI House 6/3 State Affairs. (Sen. Neville, T/Rep. Everett). **CUT votes YES.**

This bill would have made Colorado a "right to work" state opening the door for business growth and putting Colorado in a better position to compete with neighboring states already "right to work".

SB-061 Additional Funding Charter School Operating Costs

The bill requires a school district to distribute revenue it receives from ongoing local property tax mill levies equally, on a per-student basis, to the school district charter schools. The requirement to distribute local property tax mill levy revenue to the district charter schools is phased in over 3 years. A

Key Bill Summaries continue on page 3

school district may place a question on the ballot in the next school district election after the bill passes asking the school district voters whether they want the school district to distribute to the district charter schools the amount of local property tax mill levy revenue that was approved before July 1, 2017, as required in the bill. If a majority votes 'no', the local school board may choose whether to distribute ANY portion of the local property tax mill levy revenue to the district charter schools(!) POSTPONED INDEFINITELY. Senate 22/13; PI House 9/4 Education Committee. (Sens. Hill & Williams, A / Reps. Sias & Rosenthal). **CUT votes YES.** Under the jack boot of government's near monopoly on education, this bill may be seen as progress; however, there are troubling questions that must be asked. Why should it take 3 more years to implement something that should have been done when the first charter school opened its doors in Colorado? Why should anyone be allowed to defund any charter school?! Parents of the students attending these charter schools pay taxes just like everyone else and these taxes must be used to educate their children in the schools of their choice.

SB-113 Cap Employer Contribution Rates for PERA Employers

The bill requires that for calendar year beginning January 1, 2018, and for each calendar year thereafter, the total of public employer contribution to PERA for any employer will not exceed the total contribution rates for the 2018 calendar year. POSTPONED INDEFINITELY. Senate 18/16/1; PI House 6/3 State Affairs. (Sen. Neville, T/ Rep. Everett). **CUT votes YES.** Let us remember that "public employer" means each and every taxpayer in our state. While majority of Coloradans employed in the private economy are expected to save for their retirement out of their own paycheck, the swarms of already well paid government

House Scores: Friend or Foe?

Highest to Lowest - Who is representing your best interest as a taxpayer? Here's what Members of Colorado's House earned on CUT's 2017 Rating Scorecard:

Score	Representative	Pledge	Party	District	Home
92.31	Leonard, Timothy	P	R	25	Evergreen
91.30	Humphrey, Stephen	P	R	48	Eaton
88.00	Williams, Dave	P	R	15	Colorado Springs
86.96	Everett, Justin	P	R	22	Littleton
85.00	Buck, Perry	P	R	49	Windsor
80.00	Ransom, Kim	P	R	44	Lone Tree
80.00	Wist, Cole	P	R	37	Centennial
78.26	Lundeen, Paul		R	19	Monument
77.27	Nordberg, Dan	P	R	14	Colorado Springs
75.00	Neville, P. Patrick	P	R	45	Castle Rock
75.00	Saine, Lori	P	R	63	Firestone
73.68	Lewis, Kimmi	P	R	64	Kim
72.73	Van Winkle, Kevin		R	43	Highlands Ranch
68.00	Sias, Lang		R	27	Arvada
66.67	Covarrubias, Phillip	P	R	56	Brighton
66.67	Navarro, Clarice	P	R	47	Pueblo
65.00	Becker, Jon		R	65	Fort Morgan
65.00	Beckman, Susan		R	38	Littleton
65.00	McKean, Hugh		R	51	Loveland
63.16	Liston, Larry	P	R	16	Colorado Springs
60.00	Carver, Terri		R	20	Colorado Springs
57.89	Willett, Yeulin		R	54	Grand Junction
55.00	Rankin, Bob		R	57	Carbondale
50.00	Catlin, Marc		R	58	Montrose
47.83	Wilson, James		R	60	Salida
45.00	Landgraf, Lois	P	R	21	Colorado Springs
40.00	Lawrence, Polly	P	R	39	Roxborough Park
31.82	Thurlow, Dan		R	55	Grand Junction
21.74	Benavidez, Adrienne		D	32	Commerce City
15.00	Becker, KC		D	13	Boulder
15.00	Lebsock, Steve		D	34	Thornton
15.00	Michaelson Jenet, Dafna		D	30	Commerce City
13.64	Gray, Matt		D	33	Broomfield
13.64	Winter, Faith		D	35	Westminster
13.04	Foote, Mike		D	12	Lafayette
13.04	Hooton, Edie		D	10	Boulder
10.00	Danielson, Jessie		D	24	Wheat Ridge
10.00	Duran, Crisanta		D	5	Denver
10.00	Esgar, Daneya		D	46	Pueblo
10.00	Ginal, Joann		D	52	Fort Collins
10.00	Hamner, Millie		D	61	Dillon
10.00	Hansen, Chris		D	6	Denver
10.00	Herod, Leslie		D	8	Denver
10.00	Jackson, Dominique		D	42	Aurora
10.00	Kennedy, Chris		D	23	Lakewood
10.00	Pabon, Don		D	4	Denver
10.00	Salazar, Joseph		D	31	Thornton
10.00	Valdez, Donald		D	62	La Jara
10.00	Young, David		D	50	Greeley
9.09	Arndt, Jeni James		D	53	Fort Collins
9.09	Coleman, James		D	7	Denver
9.09	Kraft-Tharp, Tracy		D	29	Arvada
8.70	Bridges, Jeff		D	3	Greenwood Village
8.70	Buckner, Janet		D	40	Aurora
8.70	Exum, Tony		D	17	Colorado Springs
8.70	Lee, SanfordPete		D	18	Colorado Springs
8.70	Lontine, Susan		D	1	Denver
8.70	McLachlan, Barbara		D	59	Durango
8.70	Melton, Jovan		D	41	Aurora
8.70	Petterson, Brittany		D	28	Lakewood
8.70	Weissman, Mike		D	36	Aurora
8.00	Garnett, Alec		D	2	Denver
5.26	Mitsch Bush, Diane		D	26	Steamboat Springs
5.00	Singer, Jonathan		D	11	Longmont
4.55	Rosenthal, Paul		D	9	Denver

P = Taxpayers Pledge Signer

Overall House Score35%

A SPECIAL BREED

In 1998, CUT established a ten-point Candidate/Legislator Pledge for legislative candidates. See Page 9. CUT's pledge signers are shown with a "P" on pages 2-3. CUT Champions and Guardians are almost always pledge signers. Be sure to congratulate them for their high scores and integrity in following through on their campaign promise to be fiscally conservative.

bureaucrats expect the taxpayers to subsidize their retirement and at continually increasing rate! In the just world there would be no PERA, but in the world that we live in, SB-113 is a first step in rectifying the injustice of PERA's existence.

SB-153 Southwest Chief And Front Range Passenger Rail Commission

This bill replaces the existing southwest chief rail line economic development, rural tourism, and infrastructure repair and maintenance commission, with an expanded southwest chief and front-range passenger rail commission. The commission's mission is to preserve the existing Amtrak southwest chief rail line service in the state, extending such service to Pueblo, and exploring the benefits of extending such service to Walsenburg. The commission is also expected to facilitate the future of front-range passenger rail. PASSED. Senate 24-11; House 40-25. (Sens. Garcia & Crowder/ Rep. Esgar). Governor SIGNED. **CUT votes NO.** The first commercially successful railroad was built in England in 1812 and it represented a great progress in transportation technology. Today, more than two hundred years later, there exists a great many other forms of transportation, all of which are more flexible, more economical, and do not require constant government subsidies. The Colorado political class should finally enter the twenty first century and stop wasting the taxpayer's funds on transportation relics.

SB-186 Reduce Regulatory Burden Rules on Businesses

This bill would have required that prior to enacting a rule; state agencies must prepare an analysis aimed at minimizing the impact on 'small businesses' i.e. those locally-owned with 100 or fewer employees. Considerations should be given to less stringent compliance or reporting requirements, schedules, and deadlines; while seeking to identify least costly alternatives. POSTPONED INDEFINITELY. Senate 21/14; PI House 7/6 Business Affairs Committee. (Sen. Tate/ Reps. Carver & Lawrence). **CUT votes YES.** While this Bill, which would have given small businesses some future relief from the 'Administrative Thicket', passed the Senate with Bipartisan support, The House Committee members decided that while all businesses 'must suffer equally, those with limited resources and knowledge of the bureaucratic jungle must continue to suffer more so'.

SB-200 Reward Excellence with Redirected Dollars

This bill would have directed 1% of State Education funds to a program which would have rewarded the 12 school districts, half rural and half non-rural across the state, which exceeded their (to be determined) peer group members in academic excellence. 15% would have gone in equal shares to the highest performing districts, and 85 % would have gone to the same districts on a per pupil basis. POSTPONED INDEFINITELY. Senate 18/17; PI House 8/5 Education Committee. (Sen. Priola/Rep. Navarro). **CUT votes YES.** While in all other fields of endeavor, achievement awards are shown to spur innovation and product improvement, such is not the lot of our government incarcerated school children. It would appear that large numbers of our Legislators are satisfied with educational mediocrity and the status quo scenario, where revenues are expected to go, first and foremost, to the so called educational establishment and its ossifying members.

SB-254 Long Appropriations (Budget)

The 2017-18 Budget increased 5.8% over the previous year to a total of \$28.7 BILLION, an amount which, yet again, exceeds inflation plus population growth. PASSED. Senate 33/1/1; House 39/26. (Sen. Lambert/Rep. Hamner). Governor SIGNED. **CUT votes NO.** Even though there was an eye-popping increase in available funds, nothing more could be set aside for roads and other infrastructure projects which are the exclusive domain of the State, while public safety also got short shrift and out of state movie makers, for one example, continued to be rewarded. Ignored were the claims of Minority Members that fund for rural hospitals and roads could be found in the 'fiscal smorgasbord'. Meanwhile so called education, unburdened by any evidence of improvement in quality or substance, continues to gobble up an increasing portion of available funds. The greatest thief of all remains the entitlement programs such as Medicaid expansion programs, especially for the able-bodied. Fredric Bastiat's 160+ year old observation of 'The few plundering the many..' rings true today under the 'Gold Dome'.

SB-267 Sustainability Of Rural Colorado

This bill repeals the existing hospital provider fee (tax) and creates a new healthcare affordability and sustainability enterprise (CHASE) within the department of healthcare policy and financing (HCPF) to charge and collect a healthcare affordability and

sustainability fee (tax) that functions similarly to the repealed hospital provider fee. Because CHASE is an enterprise for purposes of the Taxpayer's Bill of Rights (TABOR), its revenue does not count against the state fiscal year spending limit (Referendum C cap). PASSED. Senate 25/10; House 49/16. (Sens. Sonnenberg & Guzman/Reps. Becker, K. & Becker, J). Governor SIGNED. **CUT votes NO.** This bill, the most egregious in decades, cleverly bypasses Taxpayers Bill of Rights (TABOR) increasing both taxes (up to \$1.9 B) and debt (up to \$2.0 B) without a vote of the people. Pushed through in the waning days of the 2017 session to ensure citizens unable to garner opposition, the insidious actions of the Legislature set a new low for respecting Colorado Constitution and concern for Colorado taxpayers.

SB-279 Applicability Recent Urban Renewal Legislation

This bill provides clarification of definitions under Incremental Tax Revenue programs across state entities addressing a process used to determine if a substantial change is made and creating guidance as to how such changes can be adopted. PASSED. Senate 26-9; House 56-6-1(E) (Sens.Zensing & Martinez Humenik/ Reps. Beckman & Gray). Governor SIGNED. **CUT votes NO.** While the clarification of the process is a laudable idea, codifying a process to make changes easier is not doing any favors

Key Bill Summaries continue on page 8



Governor John Hickenlooper

How did the Governor Rate? 11%

Thank God for term limits. During his eight years, Governor Hickenlooper has earned a failing grade every year. His disservice to Colorado taxpayers will not be missed. He has encouraged government growth, increased social programs, pandering to climate change fanatics, and subsidies for whatever. There was never a wealth transfer (stealing) he didn't approve. Time for a Governor with respect for taxpayers.

2017 Taxpayer Champions



Senate Champion
Vicki Marble
SD23, Fort Collins



House Champion
Tim Leonard
HD25, Evergreen

COLORADO UNION OF TAXPAYERS REWARDS OUR STATE LEGISLATORS

Our Awards Event to honor 2017 Taxpayer Champions and Guardians will be held in Fall 2017. Notice will be sent via USPS, email, and posted at www.coloradotaxpayer.org.

2017 Taxpayer Guardians



Senate Guardian
Chris Holbert
SD30, Parker



Senate Guardian
Jim Smallwood
SD4, Parker



House Guardian
Stephen Humphrey
HD48, Eaton

2017 Wall of Shame

Listed in CUT first Wall of Shame are sponsors of SB267 and Legislators who voted YES on SB-267 flagrantly violating their pledge to Colorado taxpayers.

Senators:
Baumgardner**
Grantham**
Guzman
Priola**
Sonnenberg

House:
Becker, J
Becker, K
Covarrubias**
Landgraf**
Lawrence**
Lewis**
Liston**
Navarro**

**** These Legislators signed the CUT pledge which includes:**

Tabor	to honor and uphold the spirit as well as the letter of TABOR.
New Taxes	to oppose any new net tax increase.
Spending Limit	to limit government spending to growth of Colorado population and inflation.
Tax Surplus	to support the refund of surplus taxes to the citizens of Colorado proportional to their contributions.



CUT RATES COLORADO'S 2017 LEGISLATURE

Legend: "+,"+" Reflects a CUT Positive Vote "-" Indicates a Vote Against CUT philosophy "E" Excused "A" Absent " " Not Voted On

SENATORS	BILL NUMBER:											CUT'S STAND:											POSITIVE									
	1	39	55	61	113	153	186	200	254	267	279	280	281	300	1002	1049	1079	1090	1116	1119	1203	1214	1253	1282	1287	1309	1313	1342	CUT	VOTES		
	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	SCORE	CUT	
Aguilar, Irene	D	32																											2	24	8.33	
Baumgardner, Randy	R	8																											19	26	73.08	
Cooke, John	R	13																											21	26	80.77	
Coram, Donald	R	6																											9	26	34.62	
Court, Lois	D	31																											4	28	14.29	
Crowder, Larry	R	35																											12	26	46.15	
Donovan, Kerry	D	5																											3	26	11.54	
Fenberg, Stephen	D	18																											2	28	7.14	
Fields, Ronda	D	29																											3	26	11.54	
Garcia, Leroy	D	3																											2	26	7.69	
Gardner, Bob	R	12																											15	26	57.69	
Grantham, Kevin	R	2																											11	26	42.31	
Guzman, Lucia	D	34																											2	26	7.69	
Hill, Owen	R	10																											23	28	82.14	
Holbert, Chris	R	30																											23	26	88.46	
Jahn, Cheri	D	20																											5	26	19.23	
Jones, Matt	D	17																											3	26	11.54	
Kagan, Daniel	D	26																											2	25	8.00	
Kefalas, John	D	14																											3	26	11.54	
Kerr, Andy	D	22																											3	26	11.54	
Lambert, Kent	R	9																											19	26	73.08	
Lundberg, Kevin	R	15																											19	26	73.08	
Marble, Vicki	R	23																											24	26	92.31	
Martinez Humenik, Beth	R	24																											11	26	42.31	
Merrifield, Michael	D	11																											2	26	7.69	
Moreno, Dominick	D	21																											4	26	15.38	
Neville, Tim	R	16																											22	26	84.62	
Priola, Kevin	R	25																											11	26	42.31	
Scott, Ray	R	7																											20	27	74.07	
Smallwood, Jim	R	4																											23	26	88.46	
Sonnenberg, Jerry	R	1																											21	28	75.00	
Tate, Jack	R	27																											16	26	61.54	
Todd, Nancy	D	28																											2	26	7.69	
Williams, Angela	D	33																											5	24	20.83	
Zenzinger, Rachel	D	19																											4	26	15.38	
Total			24	18	18	22	18	11	21	18	1	10	9	8	18	27	10	1	10	12	11	5	16	14	7	10	3	32	13	370	914	40.48

SENATORS	1	39	55	61	113	153	186	200	254	267	279	280	281	300	1002	1049	1079	1090	1116	1119	1203	1214	1253	1282	1287	1309	1313	1342	CUT	VOTES		
	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	SCORE	CUT	
Gov. Hickenlooper	D																													2	18	11.11

SENATORS	1	39	55	61	113	153	186	200	254	267	279	280	281	300	1002	1049	1079	1090	1116	1119	1203	1214	1253	1282	1287	1309	1313	1342	CUT	VOTES		
	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	SCORE	CUT	
Becker, Jon	R	65																												2	22	9.09
Becker, KC	D	13																												13	20	65.00
Beckman, Susan	R	38																												3	20	15.00
Benavidez, Adrienne	D	32																												13	20	65.00
Bridges, Jeff	D	3																												5	23	21.74
Buck, Perry	R	49																												2	23	8.70
Buckner, Janet	D	40																												17	20	85.00

to taxpayers, particularly when this creates a pathway to create a redevelopment project under one set of circumstances and then to be able to simply change the purpose and project in a way that may be significantly different. This does not appear to be friendly to taxpayers. Furthermore, this bill is hardly important enough to add the Safety Clause which states "this act is necessary for the immediate preservation of the public peace, health, and safety."

SB-280 Extending The Economic Development Commission

The bill extends the Colorado economic development commission (commission) by changing the repeal date of its organic statute to July 1, 2025. In addition, the bill authorizes the commission to transfer money appropriated to the commission to the Colorado economic development fund and to expend such money without further appropriation. PASSED. Senate 27-8; House 44/21. (Sens. Tate & Kraft-Tharp / Rep. Thurlow). Governor SIGNED. **CUT votes NO.** The extension of the office and continued funding of \$5,000,000 for incentives does not appear to be in the interest of taxpayers. The state can easily compete using free-market principles rather than a stipend from the taxpayers. Government has repeatedly proven it is ill equipped to choose economic winners and losers. Furthermore, this bill is hardly important enough to add the Safety Clause which states "this act is necessary for the immediate preservation of the public peace, health, and safety."

SB-281 Hold CO Gov Accountable Sanctuary Jurisdictions

The bill includes a legislative declaration that states that addressing sanctuary jurisdictions is a matter of statewide concern and that makes findings about how sanctuary policies are contrary to federal law and state interests. POSTPONED INDEFINITELY. Senate 18-17; PI House 6/3 State Affairs. (Sens. Neville, T & Marble/Reps. Williams, D & Covarrubias). **CUT votes YES.** This bill would have protected taxpayers and citizens from the scourge of criminal, illegal aliens. While the act of over-staying and sneaking into the United States is criminal, this bill was designed to assist the federal government in every way possible to remove such criminals, who commit additional crimes, from our country. This legislation is one of the few that rightfully included the safety clause as illegal aliens pose a direct threat to "...public peace, health, and safety."

SB-300 High-risk Healthcare Coverage Program

This bill directs the commissioner of insurance to study methods of providing health care coverage to high-risk individuals and reducing insurance premiums in the individual market. The report is to include, among other things, a listing of the waivers from the federal Obamacare Act the state must obtain to implement necessary reforms. The commissioner is to submit a report by October 1, 2017 and present the report to appropriate legislative committees by October 1, 2017. PASSED. Senate 27-8; House 40-25. (Sen. Lambert/Rep. Kennedy). Governor SIGNED. **CUT votes YES.** This bill is a step toward reforming the disastrous Obamacare regime, which has resulted soaring costs and reduced freedom for the state and individuals alike.

HB-1002 Child Care Expenses Income Tax Credit Extension

This bill extends the income tax credit for child care expenses that may be claimed by certain individuals for an additional three years. PASSED. House 46-19; Senate 25-10. (Reps. Petterson & Exum/Sens. Kefalas & Humenik). Governor SIGNED. **CUT votes NO.** The state should not use the tax system to subsidize favored interests. People who choose to stay home and raise their own children get nothing, accentuating the unfairness.

HB-1049 Eliminate Property Tax Abatement Refund Interest

When property taxes are levied erroneously or illegally and the taxpayer does not protest the valuation within the time allowed by law, the taxpayer has two years from the start of the property tax year to file a petition for abatement or refund. The board of county commissioners is required to abate the taxes, and the taxpayer is entitled to a refund for the incorrect, and, in some circumstances, interest on the refund. This bill delays the start of the refund interest so it accrues on the date a complete abatement petition is filed. PASSED. House 62-1-2; Senate 33-1-1. (Reps. Thurlow & Gray / Sen. Coram). Governor SIGNED. **CUT votes NO.** This bill enables the government to reach ever further into the taxpayer's pocket. A taxpayer may not realize an assessment is inappropriate right away, and prejudgment interest usually is allowed on the payment of debt under Colorado law. This bill creates an exception to that norm.



Legislative Phone Numbers Call Your Colorado Legislators

Representatives

Democrats: (303) 866-2904
Republicans: (303) 866-2904

Senators

Democrats: (303) 866-2316
Republicans: (303) 866-2316

HOW OUR RATING IS DONE

Each state legislator is rated on his or her tax, spending, or government intrusion votes. For a bill to be chosen, it must relate to the CUT pledge (see page 9) mission, it must have a split vote, with votes both for and against the bill. The bill must have a full vote in one chamber and at least a committee vote or full vote in the second chamber. Each legislator's percentage is calculated by the number of votes cast. Year-to-year comparisons indicate that CUT is accurately measuring whether a legislator favors lower taxes and less government, is a friend of the taxpayer, or continues with higher spending and creating more government intrusion in our lives.

CUT Board of Directors ruled to be identified as Taxpayer Champion legislator must score 75%

HB-1079 Continue Fees Wholesale Food Manufacturers and Storage

This bill not only continues, but rather increases fees (taxes) initially established in July 1, 2003. For Colorado fiscal year 2017-18, this will be an increase of \$491,510. The justification is for "environmental health and sustainability." PASSED. House 41-24; Senate 25-10. (Rep. Kennedy/Sens. Coram & Jahn). Governor SIGNED. **CUT votes NO.** Lastly, this bill continues invoke the "Safety Clause" when there is no apparent reasoning for it.

HB-1090 Advanced Industry Investment Tax Credit Extension

This bill is asking for an extension of HB14-1012. In principle, HB14-1012 asked for all the people of Colorado to subsidize, by nature, a few highly speculative companies. As this program was initiated in 2014, has there been any concrete evidence of the success of earlier investments? PASSED. House 41-24; Senate 23-12. (Rep. Kraft-Tharp/Sen. Wilson). Governor SIGNED. **CUT votes NO.** Absent clear evidence of success, an extension of this tax credit seems very inappropriate! This was a "last minute" bill with questionable positive fiscal impact for Colorado.

HB-1116 Continue Low-Income Household Energy Assistance

The bill extends authorization for up to \$13 million of Tier 2 Severance Tax Operational Fund moneys for low-income energy-assistance programs through FY 2023-24. Under current law, funding for these programs expires after FY 2018-19. While there is assumed tone some need to help low-income citizens. However, there is no evidence of accountability of this program. PASSED. House 48-17; Senate 24-11. (Reps. Hamner & Exum/Sen. Martinez Humenik). Governor SIGNED. **CUT votes NO.** This bill simply "rubber-stamps" an ill-defined program.

HB-1119 Payment Of Workers' Compensation Benefits

This bill creates The Uninsured Employer Act, instituting a new mechanism for the payment of covered claims to workers who are injured while employed by employers without workers' compensation insurance. It creates a new Colorado uninsured employer fund, consisting of penalties from employers who do not carry workers' compensation insurance. The bill creates a new uninsured employer board to establish the criteria for the payment of

benefits, to set rates, to adjust claims, and to adopt rules. PASSED. House 37-28; Senate 30-5. (Reps. Kraft-Tharp & Sias/ Sens. Jahn & Tate/) Governor SIGNED. **CUT votes NO.** This measure unconstitutionally institutes new taxes, unnecessarily grows government and is nowhere near sufficiently important to add the Safety Clause, inaccurately stating, "this act is necessary for the immediate preservation of the public peace, health, and safety."

HB-1203 Local Government Special Sales Tax On Retail Marijuana

This bill authorizes counties and statutory cities to collect voter approved special sales taxes on retail marijuana, properly in compliance with the Colorado Constitution's TABOR Amendment. PASSED. House 53-11-1; Senate 19-16. (Rep. Lebsack /Sens. Martinez Humenik & Crowder). Governor SIGNED. **CUT votes NO.** There is neither explanation nor rationale whatsoever given for this bill's unacceptably denying the citizens' right to petition the government by including the Safety Clause which completely inaccurately states "this act is necessary for the immediate preservation of the public peace, health, and safety."

Key Bill Summaries continue on page 10

CANDIDATE / LEGISLATOR PLEDGE

I _____, candidate / legislator for _____ do hereby pledge to the Citizens of Colorado:

TABOR

to honor and uphold the spirit as well as the letter of TABOR.

New Taxes

to oppose any new net tax increase.

Spending Limit

to limit government spending to growth of Colorado population and inflation.

Tax Surplus

to support the refund of surplus taxes to the citizens of Colorado proportional to their contributions.

Prioritize Spending

to support prioritizing the budget by shifting spending from lower valued programs to higher priorities, and not fund spending with new taxes.

Education

to support educational alternatives such as vouchers to create competition and improve student results at a lower cost.

Privatize

to support privatization of government departments and functions to make them more efficient and less expensive.

Property Rights

to defend property rights from "takings" by government or by regulation.

Payroll Deductions

to oppose payroll deductions that are used for political purposes.

Petition Rights

to support the citizen's right to petition with rules as non-restrictive as possible.

Signature: _____ Date: _____

HB-1214 Encourage Employee Ownership of Existing Small Business

This bill requires the Colorado office of economic development (office) to engage the services of a local nonprofit organization without guidance for the selection criteria. The bill authorizes the office to accept and expend gifts, grants, and donations to capitalize the program, and may annually keep the first 15% of the money raised for administration purposes. This bill is an unnecessary, unexplained intrusion into the private business sector with every opportunity for unexplained, unwarranted favoritism. The bill specifies the types of businesses that may qualify for the program, favoring some businesses over others depending upon their type – “social/business engineering,” if you will. PASSED. House 38-27; Senate 20-14-1. (Rep. Coleman / Sen. Tate). Governor SIGNED. **CUT votes NO.** There is neither any explanation nor rationale whatsoever given for this bill's unacceptably denying the citizens' right to petition the government by including the Safety Clause which completely inaccurately states “this act is necessary for the immediate preservation of the public peace, health, and safety.”

HB-1253 Protect Seniors from Financial Abuse

Under this bill, if licensed securities professionals acting in their job capacity reasonably suspect that an elderly or at-risk person is the subject of financial exploitation, they are required to report the suspected exploitation to the commissioner of securities who must then forward the report to law enforcement and the county department of human or social services. Furthermore, the broker-dealer or investment adviser may delay disbursement of the transaction that may result in financial exploitation. This is in addition to requirements to report mistreatment of an elderly or at-risk person pursuant to the Colorado Criminal Code. PASSED. House 39-25-1; Senate 27-7-1. (Rep. Danielson/Sen. Crowder) Governor SIGNED. **CUT votes NO.** This bill forces financial advisors to play the role of police informants by reporting the activities of their clients. The proper role of these financial professionals is certainly to advise their clients, but not to then report their activities to authorities. It is also questionable that a financial advisor could refuse to disperse funds as requested by the owner of those funds. While we want to protect at-risk persons, this bill goes too far. Furthermore, this bill also has a Safety Clause which prevents citizens from petitioning for a vote to remove this law.

HB-1282 Rural Veterinary Education Loan Repayment Program

This bill creates a State Veterinary Education Loan Repayment Program which will provide financial incentives through education loan repayment to licensed veterinarians to practice in rural areas with a shortage of veterinarians. This bill also creates the Veterinary Education Loan Repayment Council to administer the program. Up to 4 applicants may be selected annually to participate in the program. Those selected are eligible for up to \$70,000 school loan reimbursement paid over four years. Grants and donations are accepted into this fund. First year funding is for \$140,000. PASSED. House 34-31; Senate 25-10. (Rep. Ginal/Sen. Sonnenberg) . Governor SIGNED. **CUT votes NO.** This is another example of asking all the state's taxpayers to subsidize one specific industry or make a benefit available to only one part of the state. This entire bill benefits only 4-16 persons per year. No more favoritism!

HB-1287 Achieving a Vision for Education in Colorado

This bill initiates a statewide effort to establish a vision and strategic plan for public education in Colorado. The bill establishes three committees to do this work – a Legislative Steering Committee, an Executive Advisory Board and a Statewide Advisory Board – and requires the use of a third party facilitator to coordinate and support the committees. The budget for this work is \$296,353 in Fiscal Year 2017-18 and the same for the following year. POSTPONED INDEFINITELY. House 53-11-1; Senate PI 3/2 State Veterans and Military Affairs Committee. (Reps Hamner & Rankin / Senators Priola & Kerr) **CUT votes NO.** More committees? Shouldn't the State Board of Education and the individual school boards be doing this strategic planning? This \$592,700 could be better spent on the education itself! In addition, the bill writers added the “safety clause” to make sure the people of Colorado couldn't petition a vote to remove this expenditure.

HB-1309 Documentary Fee to Fund Affordable Housing

Currently, when the total consideration paid by the purchaser in a real property transaction exceeds \$500, the county clerk and recorder collects a one cent documentary fee for each \$100 of such consideration for the recording of real estate deeds or other instruments in writing. The bill raises the fee to 2 cents (doubles) and takes 50% from the counties for state spending. POSTPONED INDEFINITELY.

House 35-29-1; Senate PI 3/2 Veterans and Military Affairs. (Reps. Jackson & Winter/Sens. Coram & Guzman). **CUT votes NO.** Just another bypass of Taxpayers Bill of Rights (TABOR) doubling a fee (estimated increase of \$3.6M) while forcing the county to collect and then remit the additional to state government. Another illegal takings from taxpayers to increase state government spending.

HB-1313 Civil Forfeiture Reform

The bill requires the executive director of the department of local affairs (department), after considering the input from specified interested parties, to establish a form for law enforcement agencies, prosecutors, and multijurisdictional task forces (seizing agencies) to use in submitting to the department biannual reports containing specified information on seizures through which the seizing agencies received proceeds from a forfeiture and the use of the proceeds. Based on the reports, the department is to post on its website a searchable database that includes the information contained in the biannual reports and a summary report of the information. The bill prohibits seizing agencies from receiving forfeiture proceeds from the federal government unless the aggregate net equity value of the property and currency seized in the case is in excess of \$50,000 and the federal government commences a forfeiture proceeding that relates to a filed criminal case. PASSED. House 49-16; Senate 32-3. (Reps. Herod & Humphrey/Sens. Neville, T & Kagan). Governor SIGNED. **CUT votes YES.** The bill provides transparency and accountability regarding property seizures.

HB-1342 County Public Safety Improvements Tax Elections

This Bill allows County officials to stage, contrary to present practice, tax-increase elections in odd numbered years, as well as in conjunction with other 'non-General' Elections. PASSED. House 43/22, Senate 22/13. (Rep. Benavidez/Sen. Crowder) Governor SIGNED. **CUT votes NO.** Here is another backhanded strike at the taxpayer. Ever vigilant for opportunities to foist higher taxes on the unsuspected citizenry, bipartisan majorities of our Legislators voted to triple the opportunities for counties to stage tax-increase elections, in the anticipation that lower voter turn-out in off-year, off-cycle, (and off-beat) elections would enhance the chances of pulling-a-fast-one on local taxpayers.



RAISE YOUR VOICE! NOT YOUR TAXES. JOIN CUT TODAY!

Since 1976 CUT's awareness efforts have saved Colorado taxpayers hundreds of millions of dollars. Yet we have much to do. Please help by supporting CUT today. CUT is saving you money by reducing your taxes.

- Yes, I want to support CUT. \$25 Annual Dues/6 years \$125
- I want to do more! Here is my additional donation of \$ _____
- "Taxes are too high already and I want to protect against further tax growth. Here is my contribution of \$ _____" Please keep me informed

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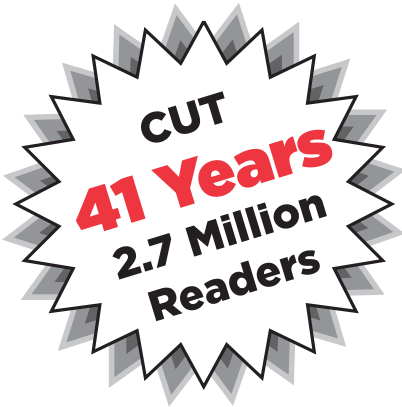


* Source: National Taxpayers Union, Ratings for the 1st Session of the 114th Congress

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From CUT President Gregory Golyansky



President's Message

The Cold War was a great global conflict that defined politics in the second half of the twentieth century. For many of the activists today, this conflict shaped our political and ideological outlook on the world. Also, despite the danger of nuclear confrontation, there was a degree of comforting certainty knowing who were the good guys (the Americans) and who were the bad guys (the Soviets). In addition, the internal politics in America was well defined. The Republicans stood for lower taxes, less regulations, and greater economic opportunities. The Democrats supported higher taxes, more regulations, unions, social engineering, and identity politics.

After the collapse of the Soviet Union, the internal politics of America hit the sliding slope of corrupt establishment influence. This was designed to benefit a small circle of well connected insiders at the expense of everyone else. Today, we are seeing a previously unheard of situation. Republicans in many states are voting to increase taxes and introducing job killing regulations. At the same time, the Democrat party was transformed, by the efforts of Clinton family and their associates, into a criminal organization. I wish to make it clear that, in my opinion, there are still millions of honest and decent Republicans and Democrats out there, but the establishments and many elected officials of both parties represent the proverbial swamp.

The election of Donald Trump was the reaction of the middle class and working Americans to the urgent need to drain the swamp in Washington DC. However, we must not lose site of the fact that a similar swamp exists in each of the fifty state capitals. If we are to make America Great Again, we must find a way to drain these local swamps, as well.