



Rates the Colorado Legislature

THE TAXPAYER'S VOICE



The First Regular Session of the Seventy-third General Assembly adjourned on June 8, 2021 • Report Prepared by Colorado Union of Taxpayers

2021 CUT Ratings

Colorado Union of Taxpayers Rates the 2021 Legislature

Colorado citizens suffered through another year of one party government pushing through myriad attacks on Taxpayer’s Bill of Rights (TABOR) approving new enterprises (taxing entities), fees (taxes), and tyrannical control over private enterprise and citizens’ lives. Unfortunately, Colorado has a Supreme Court which ignores simple definitions for fees and taxes. Seems the Supremes choose to play ignorant of the simplest of terms. The attack on Taxpayer’s Bill of Rights was ubiquitous. The absolute worst example of this **SB-260 Sustainability of the Transportation System** creates new fees (taxes), expands and creates enterprises (taxing entities) all while ignoring the constitutional requirement of Taxpayer’s Bill of Rights (TABOR) to put such issues to a vote of the people. The Legislature completely ignored the vote of the people on Prop 117! **SB-238 Create Front Range Passenger Rail District** approves a new taxing District another violation as are **HB-1105 Low-income Utility Payment Assistance Contributions**, **HB-1164 Total Program Mill Levy Tax Credit**, **HB-1311 Income Tax**, **HB-1322 Gasoline and Special Fuel Tax Restructuring**. Throwing \$\$ at an already bloated school system with no accountability as to the spending or requirements for improved outcomes can be found in these bills. **SB-053 Adjustments to School Funding Fiscal Year 2020-21** which throws an additional \$85.7 million to state’s public schools even though funded pupil count and at-risk student count decreased significantly to projected numbers. **SB-268 Public School Finance** increased spending per pupil to \$8,877 a 9.7% increase. You will find analyses of these bills and other bills banning plastic, attacking citizen’s petition process, green energy hysteria, socialized medicine, funding and grants to special interest groups and illegal immigrants plus other really mindless legislation in our Ratings starting on page 2.

Congratulations! 2021 Taxpayer Champions*

SENATE CHAMPION

There was none

HOUSE CHAMPION

Patrick Neville 94%

R-Franktown

SENATE GUARDIANS

Chris Holbert 60%

R-Parker

Paul Lundeen 60%

R-Monument

HOUSE GUARDIAN

Shane Sandridge 91%

R-Colorado Springs

*Highest score in each house. (Rounded)

Key Bill Summaries begin on page 2

Year to Year?

Overall the Senate scored 24%, down from 33% last year.

The House scored 31%, down from 33% last year.



	Senate House	
Democrats	6%	6%
Republicans	48%	72%

Complete Listing and Scores Inside

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CALL TO ACTION

Michael Fields, Executive Director of Colorado Rising Action confirmed signatures have been submitted to Secretary of State's office for two initiatives; and when signatures have been certified the two initiatives below will appear on the November 2021 statewide ballot.

INITIATIVE 19 CONSTITUTIONAL AMENDMENT

Actual wording: "SECTION 1. In the constitution of the state of Colorado, section 33 of article V, amend section 33 as follows: No moneys in the state treasury, NOR CUSTODIALMONEYS, shall be disbursed there from by the treasurer except upon appropriations made by law, or otherwise authorized by law, and any amount disbursed shall be substantiated by vouchers signed and approved in the manner prescribed by law."

This amendment says the Governor would no longer be able to spend money, such as he received in COVID relief, received from companies to hire staff, and settlements coming in to the AG's office. The Colorado Legislature will decide how to spend this money! And proper submission of vouchers signed and approved as prescribed by law must occur.

We will notify by email when signatures submitted for Initiative 19 have been cleared and the amendment will be certified to the 2021 ballot. Since this is an amendment to the Colorado Constitution, passage will require more than 55% voter approval. Talk this up with friends, family, and neighbors. Write letters to your newspapers lauding the merits of this amendment.

INITIATIVE 27

Actual wording: "A measure to reduce the residential property tax assessment rate from 7.15% to 6.5% and the non-residential property tax assessment rate from 29% to 26.4%with authorization

to retain and spend 25 million per year for 5 years credited to homestead exemptions."

Simply said, this would give residential and non-residential property owners a tax reduction while allocating dollar to protect homestead exemptions.

Here's another issue to talk up with family, friends, and neighbors! We will notify you when this has been certified to the 2021 statewide ballot. Don't we all want lower taxes? Again, write letters to your newspapers, call-in to talk radio, do your best to help this measure win at the ballot box.

INITIATIVE 25

Be it Enacted by the People of the State of Colorado: SECTION1. In Colorado Revised Statutes, add article 86.1 to title 22 as follows:ARTICLE 86.1 LEARNING ENRICHMENT AND ACADEMIC PROGRESS (LEAP) P-ROGRAM

Taxpayers BEWARE! This is another TAX INCREASE! "It's for the Children!" The revenue from the tax increase is not subject to state constitutional spending limits which means growth of government with no further oversight. In addition by diverting money from the Permanent Fund, the interest from which is used for current and future school funding needs, the initiative decreases state revenue from interest earnings by an estimated \$70.5 million over 10 years. More dollars eluding TABOR. The wording of this initiative is so verbose few will read it and fewer will drill down to understand the devil in the detail.

KEY BILL SUMMARIES

SB-009 Reproductive Health Care Program

The bill creates the reproductive health care program that provides contraceptive methods and counseling services to certain individuals who are not eligible for coverage under Medicaid only because of their citizenship or immigration status. PASSED. Senate 20/15; House 40/23/2. (Sen. Lewis /Rep. Caraveo). Governor SIGNED. **CUT votes NO.** With language like "eligible individual means *an individual with reproductive capacity, regardless of gender, citizenship, or immigration status...*" the unintended economic and social consequences of this bill are unbounded.

Sb-025 Family Planning Services For Eligible Individuals

The bill directs the state's Medicaid administrator to seek federal approval to expand coverage for family planning services to individuals earning up to 260 percent of the federal poverty level. It increases state expenditures on an ongoing basis. PASSED. Senate 25-10; House 41-22-2. (Sens. Pettersen&Coram/ Reps. Tipper&Will). Governor SIGNED. **CUT votes NO.** The bill unnecessarily expands a social welfare program eligibility and spends an additional \$4.5 to 5.5 million per year with an additional FTE required to administer and more PERA expense.

SB-053 Adjustment to School Funding FY 2020-21

This bill makes mid-year adjustments to the 2020 School Finance Act in order to maintain total program after application of the budget stabilization factor at the level anticipated in the original appropriation. The bill also appropriates money outside the school finance formula to mitigate the impacts of the pandemic on pupil counts, at-risk pupil counts, and local share revenue. The bill also appropriates money to rural schools as required by HB 20-1427 with the passage of Proposition EE. PASSED. Senate 34-0-1; House 52-11-2. (Sens. Moreno&Zenzinger/ Reps. McCluskie&McLachlan). Governor SIGNED. **CUT votes NO.** For FY 2020-21, the funded pupil count decreased by 4,975 from what was forecast and the at-risk student count was 53,158 lower than projected. Yet legislators apparently feel schools cannot function within funding limits so the legislature is throwing an additional \$85.7 million at the state's public schools. This increased level of per pupil spending, despite decreased enrollment and fewer at-risk students, is unsustainable without future burdens being placed on property taxpayers and future general fund spending.

Colorado Union of Taxpayers Rates the 2021 Legislature

SB-067 Strengthening Civics Education

This bill requires that public school courses that teach civic government include instruction on specified topics in civics education. The State Board of Education must update the academic content standards for civics to comply with these requirements during the next standards review cycle. The bill also encourages schools or school districts to partner with local service organizations to solicit donations to improve the quality of civic education. If public school districts or schools receive donations to improve the quality of civics education, revenue to the local school or district will increase. PASSED. Senate 23-11-1; House 58-5-2. (Sens. Coram&Hansen/Reps. McLachlan&Carver). Governor SIGNED. **CUT votes NO.** Although the bill suggests a focus on improving civics education, it cedes local content control to the state Board of Education with no guarantee of improvement and a possibility of just the opposite happening in this current political environment. Additionally, allowing outside groups to “fund” local programs creates the opportunity for groups to “buy access” to schools with their specific agendas and no parent or taxpayer accountability. Another example of the road to Hell being paved with good intentions.

SB-079 Deregulate Meat Sales Direct to Consumers

This bill allows a person to sell, without licensure, meat, animals, or shares of cattle, calves, sheep, bison, goats, hogs, and rabbits to an informed end consumer for future delivery without regulation or inspection by a public health agency if the following conditions are met: the seller gives the consumer a document or conspicuously displays a disclaimer regarding the animal's exemption from state regulation and inspection; and the meat, animal, or animal share is sold in Colorado and delivered directly to the end consumer. Livestock are still subject to brand inspection by the Colorado Department of Agriculture (CDA), but only one inspection, immediately before slaughter, is authorized. The State Board of Stock Inspection Commissioners is required to promulgate rules to implement this process. Resale of an animal or animal share by the consumer is prohibited by the bill and the seller is not liable in a civil action for damages caused by inadequate cooking or improper preparation for consumption. PASSED. Senate 33-0-2; House 62-0-3. (Sen. Sonnenberg/Reps. Pelton&D. Valdez). Governor SIGNED. **CUT votes YES.** Although no panacea, the bill “allows” producers and consumers (imagine that) to transact the sale and purchase of meat products with a reduced degree of unnecessary government restrictions and interference. Positive incremental improvement is so rare so it deserves to be noted and appreciated.

SB-087 Agricultural Workers' Rights

This bill takes the side of agricultural employees against farmers in Colorado. It allows agricultural employees to unionize, be eligible for the minimum wage, government enforced rest periods, and requires the employer to provide extra protections and increased safety precautions “during a public health emergency”. Additionally, it creates an agricultural worker advisory committee to study wages and working conditions. PASSED. Senate 19/15/1; House 40/24/1. (Sens. Danielson&Moreno/Reps. McCormick&Caraveo). Governor SIGNED. **CUT votes NO.** This appears to be a forced unionization of agricultural workers and strains farmers who count on agricultural workers. It polarizes the contractual agreements between farmers and workers, as well as adding to the bureaucratic burden of size and cost of our state government by 4.6 FTE and more than \$482 thousand of Colorado taxpayer dollars in FY21. It is also a completely unnecessary use of the Safety Clause.

SB-111 Program to Support Marijuana Entrepreneurs

This bill creates a state program to support the Marijuana industry in Colorado by supporting “social equity”. These include loans, grants, and technical assistance, all in the spirit of “prioritizing social equity”.

PASSED. Senate 19/15/1; House 40/23/2. (Sens. Moreno&Gonzales/Reps. Herod&Ortiz). Governor SIGNED. **CUT votes NO.** This is a 4-million-dollar (in FY21) appropriation to support a specific industry in CO that was previously outlawed until Marijuana was legalized. It is an area for the government to encourage its social equity agenda at the expense of taxpayers. Fundamentally, it encourages winners and losers in the Colorado economy, something that CUT opposes, as well as containing the completely unnecessary Safety Clause.

SB-130 Local Authority for Business Personal Property Tax Exemption

Allows Colorado businesses to exempt up to 100% of personal property from property taxes. PASSED. Senate 34/0/1; House 64/1. (Sens. Holbert&Pettersen/Reps. Van Winkle&Bird). Governor SIGNED. **CUT votes YES.** This is a refreshing acknowledgment of the burdens that the government response to the COVID pandemic forced on businesses in Colorado. It does however attach the unfortunate and completely unnecessary Safety Clause to the bill.

SB-199 Remove Barriers to Certain Public Opportunities

This bill gives aliens access to state funded programs. The bill essentially eliminates “lawful presence” as a necessary requirement for receiving state and local benefits. Specifically, the law allows state agencies or political subdivisions to do business with contractors who knowingly employ illegal aliens. PASSED. Senate 22/10/3; House 41/23/1. (Sens. Jaquez Lewis&Winter/Reps. Esgar&Gonzales-Gutierrez). Governor SIGNED. **CUT votes NO.** This bill allows illegal aliens the same status as those who immigrated lawfully. It is an unfair acknowledgment to the established rule of law and provides a backdoor into the Colorado market. Though claiming an increase in state and local revenues, it requires an appropriation of \$131,649 in FY21-22. As with way too many bills before, the onerous Safety Clause is attached and completely unnecessarily.

SB-205 2021-22 Long Appropriations Bill

This bill provides for the payment of expenses of the Executive, Legislative, and Judicial Departments of the State Government for the Fiscal Year beginning July 1, 2021. The new State Budget is \$34.1 billion, almost \$4 billion MORE than the current year's Covid-reduced budget and \$1.8 B more than the pre-COVID budget in 2019-2020. All pandemic cuts have been replaced and budgets increased, *except* the Department of Transportation. This does NOT include the \$3.9 billion that the State Legislature received from the Federal Government for its General Fund. PASSED. Senate 28/6/1; House 39/24/2. (Sen. Moreno/Rep McCluskie). Governor SIGNED. **CUT votes NO.** Although the 2020-21 budget was cut due to an anticipated COVID economic downturn, Colorado's economy recovered rapidly and the federal government pumped \$27 Billion in relief money into Colorado including stimulus checks, unemployment, and money for education and the state government. Although the State Legislature did put some money in a reserve fund, it chose to fund a myriad of social programs and studies, instead of priorities like transportation. The final \$50M in amendments was a free-for-all of legislators' favorite projects funded at taxpayer expense.

SB-238 Create Front Range Passenger Rail District

This bill creates the Front Range Passenger Rail District to implement an interconnected passenger rail system along the Interstate 25 corridor from Wyoming to New Mexico. The district is granted authority to plan, design, develop, finance, construct, operate, and maintain the new rail system, including the power to levy a sales and use tax of up to 0.8%, collect fares and fees, and issue bonds; exercise eminent domain; and more. PASSED. Senate 25/9/1; House 40/24/1 (Sens. Garcia&Zenzinger/Reps. Esgar & Gray). Governor SIGNED. **CUT votes NO.** Think RTD on steroids! This gives carte blanche to a new taxing district to develop an entire transportation system which the taxpayers certainly haven't

KEY BILL SUMMARIES...CONTINUED ON PAGE 4

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 6 & 7. 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.

requested and won't want to pay for. Ridership on RTD can't pay for that system; why would bigger be better? A bureaucratic boondoggle!

SB-260 Sustainability of the Transportation System

This bill increases spending for the state's transportation system through General Fund transfers and new fees; creates and modifies state enterprises; and expands authority for transportation planning organizations. The bill creates new fees for electric motor vehicle registrations, purchases of gasoline and diesel fuel, retail deliveries, passenger ride services, and short-term vehicle rentals. It also indexes new and existing fees either to inflation or to the national highway construction costs index (NHCCI). Fees and tax increases total \$32 Million the first year and over \$200 Million PER YEAR beginning in 2023. PASSED. Senate 20/15; House 40/24/1. (Sens. Fenberg & Winter/Reps. Garnett & Gray). Governor SIGNED. **CUT votes NO.** In arguably the most egregious bill of the session, Colorado legislators totally disregarded Colorado voters, who only 6 months before voted NOT to allow enterprises generating over \$100M in fees in five years without voter approval, by divvying up new taxes and fees among 4 new enterprises, costing Coloradans over \$200 Million in fees and increased gas taxes. Trickery and deceit! After many years of year over year billion-dollar tax revenue increases in which little expenditure was made on Transportation, the State Government insists on increasing taxes and fees on the backs of Coloradans for an item which should have been a top priority.

SB-268 Public School Finance

The Long Bill (State Budget) for 2021-22 allocated \$7.8 billion to K-12 education, an 8.7% increase. This bill specifies how those educational dollars are to be spent. It increases the per pupil base spending by 2% to \$7225 per student, although with various add-ons it becomes \$8877 per pupil, a 9.7% increase. Money is also restored (from COVID cuts) or increased for a variety of special interest programs. PASSED. Senate 34/0/1; House 60/5 (Sens. Zenzinger & Lundeen/ Reps McLochlan & McCluskie). Governor SIGNED. **CUT votes NO.** Throwing more money at schools without any accountability on how it is spent and what outcomes are demanded is irresponsible. Other states, for example, specify teacher salary increases so the money isn't lost in administration. Also, with the State sponsored referendum that threw out the Gallagher Amendment, property taxes will already be rising with more money going to schools. And the Federal Government just gave significant sums to schools as COVID relief. Where is the accountability for all this money?

SB-293 Property Tax Classification And Assessment Rates

This bill establishes subclasses of residential and nonresidential property; for the 2022 and 2023 property tax years, temporarily reducing the assessment rate. PASSED. Senate 23/11/1; House 42/23. (Sens. Hansen & Rankin /Reps. Esgar & Gray). Governor SIGNED. **CUT votes NO.** This bill is really an attempt to head off initiatives (Initiative #27) that would reduce assessment rates for residential property lower than the bill does and permanently. The bill does its slight of hand by amending the underlying statutes that the initiative proposes to change, such that the

assessment rate reductions in the initiative would NOT apply to single-family residential property. How does that help tax-paying home owners? Furthermore, this bill is a deliberate and egregious use of the Safety Clause, preventing citizens from fighting back against this bad legislation.

HB-1012 Expand Prescription Drug Monitoring Program

Current law provides for the tracking of all prescribed controlled drugs. This bill expands the program to include all drugs. PASSED. House 45/19/1; Senate 25/10. (Reps. Rich&Mullica/Sens. Pettersen&Coram). Governor SIGNED. **CUT Votes NO.** Here we have a "solution" in search of a problem. There was no need for this incremental increase in the size of government....requiring yet another 0.8 FTE. For what good reason? None.

HB-1054 Housing Public Benefit Verification Requirement

This bill eliminates requirement that applicants for Federal, State, or Local public housing assistance provide proof of U.S. citizenship. PASSED. House 41/24; Senate 20/14/1 (Rep. Jackson/ Sen. Gonzales). Governor SIGNED. **CUT Votes NO.** While many U.S. veterans and other deserving Americans lack basic housing, this bill provides access to housing for people who have entered our country illegally. We seem to have a crisis of priorities.

HB-1056 Cost Thresholds for Public Project Bidding Requirements

Under current law, construction projects which have a reasonable expectation of exceeding \$500,000 during any fiscal year are subject to the 'Construction Bidding for Public Projects Act', except for CDOT projects which must comply with the CBPPA at a lower threshold of \$150,000 per fiscal year. This bill raises the threshold for CDOT projects to the same \$500,000 per fiscal year as other state projects. The bill also raises the amount for which CDOT must seek approval of the Transportation Commission from \$50,000 to \$100,000. PASSED. House 56/8/1; Senate 25/9/1 (Rep. Pelton&Sen. Hansen). Governor SIGNED. **CUT Votes NO.** Bill may offer some incremental measure of efficiency, but it removes some guardrails for what is arguably our least efficient state agency, CDOT. And while electricians are some of our brightest and hardest working tradesmen, the special protection offered only to them in the bill is a bit odious.

HB-1083 State Board Assessment Appeals Valuation Adjustment

Under current law, a property owner may appeal the valuation set by their county Board of Equalization; and the state Board of Assessment Appeals may not increase the valuation after their review. This bill removes that restriction and allows the State to increase the valuation. PASSED. House 47/17/1; Senate 26/8/1/ (Rep. Benavidez/Sens. Priola&Zenzinger). Governor SIGNED. **CUT Votes NO.** Property taxes are the responsibility of local and elected officials....not state employees.

Governor's score 4%

The Governor scored somewhat better than last year's score of 0%; but, he signed almost all of the egregious bills attacking taxpayers with more taxes disguised as fees, more government interference into private enterprise and citizens lives. His continued emergency mandates put Colorado citizens under ridiculous lockdowns, closed churches while classifying marijuana and liquor outlets as "essential", and favored "big box" stores over small businesses. Tyranny reigned in Colorado!

Colorado Union of Taxpayers Rates the 2021 Legislature

Our state is not well known for trying to keep property owners' money in the property owners' pockets. And the inclusion of the "Safety Clause" is a real eye-roller.

HB-1105 Low-Income Utility Payment Assistance Contributions

This bill mandates that public utilities levy a new monthly charge on all their customers to subsidize utility payment assistance to those supposedly in need; and requires up to 6.5 full time employees for its administration. PASSED. House 41-23-1; Senate 21-14. (Rep. Kennedy/Sens. Hanson & Priola). Governor SIGNED. **CUT votes NO.** Isn't a broad-based mandatory 'charge' actually a tax, and that it should have been submitted to the voters for approval as required by the TABOR section of our State's Constitution? Isn't this bill merely an income-transfer scheme, with the State skimming its cut off the top of newfound revenues?

HB-1150 Create the Colorado Office of New Americans

This bill creates the Colorado Office of New Americans in the Department of Labor and Employment, with up to 3 Full Time Employees (FTE's), and solicits grants to cover the majority of its (\$238K) annual operating costs. PASSED. House 39/24/2; Senate 23/12. (Rep. Jodeh/Sen. None) Governor SIGNED. **CUT votes NO.** First, shouldn't Coloradoans ask: 'From where might the anticipated grant money originate, and what might the grantors expect in return?' Secondly, should they not ask 'Why do we need the creation of an in-house lobbying group for a new special-interest-group, at our expense?' Third 'Who will be included under this umbrella-term of immigrants?'

HB-1162 Management of Plastic Products

This bill bans the use of single-use plastic bags and polystyrene food containers in a two-step process. It also allows local governments to set even higher costs and penalties for non-compliance. It also sets up a punishment mechanism for merchants who may violate its diktats. PASSED. House 41/24; Senate 20/14/1. (Rep. Valdez/Sens. Cutter&Gonzales). Governor SIGNED. **CUT votes NO.** Isn't the interim 10 cent/plastic-bag charge actually a tax, which should have been submitted to the voters for approval? Has the Legislature considered the consequences, when its mandated flimsy recycled-paper bag, weakened by rain, wet groceries, or food, fails or tears? Isn't this a classic case of shortsighted government micromanagement or control of our everyday lives, to say nothing of its revenue gain by fines?

HB-1164 Total Program Mil Levy Tax Credit

This bill requires the Department of Education to phase out the number of total program mil levy tax credits over up to a 19 year period, thus increasing school district revenues annually across the state. PASSED. House 38/24/3; Senate 23/11/1. (Reps. Esgar&Garnett/Sens. Zenzinger&Fenberg) Governor SIGNED. **CUT votes NO.** This bill is a blatant violation of the TABOR (Taxpayer's Bill of Rights) provision in our State Constitution; as it allows school taxes to float upward annually, without voter approval, for 19 years. Its deception was so obvious that State Supreme Court Justice Boatwright declared it a violation of TABOR's clear language. Alas, other members of his Court meekly defaulted to the Legislature's avaricious

HB-1186 Regional Transportation District Operation

The bill amends provisions related to the operation of the Regional Transportation District. PASSED. House 38/24/3; Senate 23/11/1. (Reps. Gray & Sullivan/Sens. Winter & Bridges). Governor SIGNED. **CUT votes NO.** This bill correctly notes that "the district should be organized efficiently [and] economically," yet it removes the requirement that farebox collections cover a minimum percentage of operating costs; repeals limitations on the district's authority to charge fees at district parking facilities, thereby allowing it to charge parking fees. Repealing

COLORADO UNION OF TAXPAYERS REWARDS OUR STATE LEGISLATORS

Our Awards Event to honor 2021 Taxpayer Champions and Guardians will be held in fall 2021. Notice will be sent via USPS, email, and posted at www.coloradotaxpayer.org.

2021 Taxpayer Champion



House Champion
Patrick Neville
R - Franktown

2021 Taxpayer Guardians



Senate Guardian
Chris Holbert
R - Parker



Senate Guardian
Paul Lundeen
R - Monument



House Guardian
Shane Sandridge
R - Colorado Springs

limitations on a governmental entity is not a taxpayer friendly idea and this could be just the "camel's nose under the tent."

HB-1194 Immigration Legal Defense Fund

This bill requires the department of labor and employment, as the administrator, to award grants from the fund to qualifying nonprofit organizations (organizations) that provide legal advice, counseling, and representation for, and on behalf of, indigent clients who are subject to an immigration proceeding. PASSED. House 41/24; Senate 20/14/1. (Reps. Tipper&Ricks/Sen. Moreno). Governor SIGNED. **CUT votes NO.** This bill only starts to appropriate \$100,000 per year in government grants to nonprofits providing representation to illegal aliens. Now that this bill has passed we will quickly see that these nonprofits will ask for larger grants

KEY BILL SUMMARIES...CONTINUED ON PAGE 6

Senate Scores: Friend or Foe?

Highest to Lowest - Who is representing the best interests of taxpayers? Here's what Members of Colorado's Senate earned on CUT's 2021 Ratings Scorecard:

Senate Republicans	Absent %	Correct Votes	Total Votes	CUT Score %	Pledge	Party	District	Hometown
Lundeen, Paul	2	120	200	60		R	9	Monument
Holbert, Chris	0	122	205	60	P	R	30	Parker
Smallwood, James	5	116	201	58		R	4	Parker
Woodward, Rob	4	111	197	56		R	15	Fort Collins
Gardner, Bob	1	112	202	55		R	12	Colorado Springs
Sonnenberg, Jerry	2	109	205	53		R	1	Sterling
Cooke, John	2	105	201	52		R	13	Greeley
Liston, Larry	7	100	194	52		R	10	Colorado Springs
Kirkmeyer, Barbara	7	89	193	46	P	R	23	Brighton
Scott, Ray	12	82	179	46		R	7	Grand Junction
Rankin, Robert	2	87	199	44		R	8	Carbondale
Hisey, Dennis	1	85	205	41		R	2	Fountain
Simpson, Cleave	2	74	204	36		R	35	Alamosa
Coram, Don	2	67	202	33		R	6	Monrose
Priola, Kevin	2	43	204	21	P	R	25	Henderson
Average			48%					
Senate Democrats								
Donovan, Kerry	8	14	190	7		D	5	Wolcott
Zenzinger, Rachel	1	15	205	7		D	19	Arvada
Kolker, Christopher	1	14	204	7		D	27	Centennial
Danielson, Jessie	4	13	202	6		D	20	Wheat Ridge
Gonzales, Julia	2	13	205	6		D	34	Denver
Garcia, Leroy	3	12	200	6		D	3	Pueblo
Story, Tammy	1	12	204	6		D	16	Conifer
Rodriguez, Robert	1	12	205	6		D	32	Denver
Hansen, Christopher	7	10	181	6		D	31	Denver
Buckner, Janet	2	11	205	5		D	28	Aurora
Ginal, Joann	1	11	203	5		D	14	Fort Collins
Bridges, Jeff	2	11	205	5		D	26	Greenwood Village
Coleman, James	3	11	205	5		D	33	Denver
Fenberg, Stephen	0	11	205	5		D	18	Boulder
Lee, Pete	1	11	205	5		D	11	Colorado Springs
Lewis, Sonya	2	11	205	5		D	17	Longmont
Moreno, Dominick	1	11	205	5		D	21	Aurora
Pettersen, Brittany	0	11	205	5		D	22	Lakewood
Winter, Faith	1	11	205	5		D	24	Westminster
Fields, Rhonda	4	10	199	5		D	29	Aurora
Average			6%					

P= Taxpayer's Pledge Signer

Overall Senate Score 24%

and the spending will skyrocket. The main issue with this bill is that taxpayers should never be subsidizing legal services for illegal immigrants.

HB-1195 Regulation Of Radon Professionals

The bill creates a regulatory framework for individuals interested in practicing as a radon measurement professional or a radon mitigation professional. To practice, a professional must obtain a license from Director of the Division of Professions and Occupations in the Department of Regulatory Agencies. PASSED. House 46/17/2;Senate 26/9. (Reps. Van Winkle&Michaelson Jenet/

Sens. Coram&Ginal) Governor SIGNED. **CUT votes NO.** This bill makes it so that a radon measurement or mitigation professional practicing without paying for and obtaining a license is now at risk of being charged with a misdemeanor. Citizens are able to make intelligent decisions regarding radon without the government creating a regulatory framework around radon professionals.

HB-1208 Natural Disaster Mitigation Enterprise

The bill creates the natural disaster mitigation enterprise. The enterprise will impose a fee

on insurance companies that offer certain insurance policies and uses those funds to fund the natural disaster mitigation grant program. The enterprise is in charge of awarding natural disaster mitigation grants. PASSED. House 41/23/1;Senate 21/14. (Reps. Cutter&Gray/Sens. Priola&Winter). Governor SIGNED. **CUT votes NO.** Starting in fiscal year 2023-2024 fees (taxes) on insurance policies providing property and hazard insurance go up by \$4.3 million for the first 10 month period. From then on the taxes will be \$5.1 million a year. This is an attempt to get around TABOR by using an enterprise; and, if it was

KEY BILL SUMMARIES...CONTINUED ON PAGE 8

House Scores: Friend or Foe?

Highest to Lowest - Who is representing the best interests of taxpayers? Here's what Members of Colorado's House earned on CUT's 2021 Ratings Scorecard:

House Republicans	Absent %	Correct Votes	Total Votes	CUT Score %	Pledge	District	Hometown
Neville, Patrick	7%	176	187	94%	P	45	Franktown
Sandridge, Shane	1%	182	201	91%	P	14	Colorado Springs
Williams, David	9%	159	176	90%	P	15	Colorado Springs
Luck, Stephanie	15%	138	156	88%		47	Penrose
Ransom, Kim	0%	175	202	87%	P	44	LoneTree
Hanks, Ron	6%	158	193	82%		60	Penrose
Woog, Daniel	3%	153	190	81%		63	Erie
Van Winkle, Kevin	3%	156	195	80%		43	Highlands Ranch
Baisley, Mark	7%	144	182	79%	P	39	Roxborough Park
Pico, Andres	4%	148	195	76%		16	Colorado Springs
Geitner, Tim	1%	147	201	73%		19	Falcon
Van Beber, Tonya	2%	139	202	69%		48	Eaton
Carver, Terri	3%	130	192	68%		20	Colorado Springs
Bockenfeld, Rod	1%	136	202	67%	P	56	Watkins
Soper, Matt	5%	131	197	66%		54	Delta
Pelton, Rodney	4%	129	196	66%		65	Cheyenne Wells
Rich, Janice	1%	127	202	63%		55	Grand Junction
Lynch, Michael	5%	118	191	62%		49	Wellington
Catlin, Marc	0%	122	200	61%		58	Montrose
Holtorf, Richard	2%	121	201	60%		64	Akron
Larson, Colin	2%	119	200	60%		22	Ken Caryl
McKean, Hugh	0%	119	202	59%		51	Loveland
Will, Perry	2%	118	202	58%		57	New Castle
Bradfield, Mary	2%	116	200	58%		21	Colorado Springs
Average				72%			

House Democrats	Absent %	Correct Votes	Total Votes	CUT Score %	Pledge	District	Hometown
Valdez, Donald	1%	18	200	9%		62	Lajara
Benavidez, Adrienne	0%	18	202	9%		32	Denver
Tipper, Kerry	2%	14	198	7%		28	Denver
Valdez, Alex	3%	14	199	7%		5	Denver
Duran, Monica	2%	14	200	7%		24	WheatRidge
Snyder, Marc	1%	14	200	7%		18	Manitou Springs
Sullivan, Tom	0%	14	201	7%		37	Centennial
Woodrow, Steven	5%	12	185	6%		6	Denver
Amabile, Judith	2%	13	201	6%		13	Boulder
Herod, Leslie	11%	12	186	6%		8	Denver
Kipp, Cathy	1%	13	202	6%		52	Fort Collins
Sirota, Emily	1%	13	202	6%		9	Denver
Daugherty, Lindsey	1%	13	203	6%		29	Arvada
Gray, Matthew	5%	12	192	6%		33	Broomfield
Esgar, Daneya	3%	12	194	6%		46	Pueblo
Jodeh, Iman	5%	12	195	6%		41	Aurora
Mullica, Kyle	2%	12	196	6%		34	Northglenn
Jackson, Dominique	12%	11	181	6%		42	Aurora
Bird, Shannon	1%	12	198	6%		35	Westminster
McLachlan, Barbara	4%	12	198	6%		59	Durango
Cutter, Lisa	2%	12	199	6%		25	Littleton
Garnett, Alec	1%	12	199	6%		2	Denver
McCluskie, Julie	1%	12	200	6%		61	Dillon
Ricks, Naquetta	2%	12	200	6%		40	Aurora
Titone, Brianna	:1%	12	200	6%		27	Arvada
Caraveo, Yadira	4%	12	201	6%		31	Thornton
Froelich, Meg	1%	12	201	6%		3	Greenwood Village
Gonzales-Gutierrez, Serena	1%	12	201	6%		4	Denver
McCormick, Karen	3%	12	201	6%		11	Longmont
Young, Mary	1%	12	201	6%		50	Greeley
Bacon, Jennifer	2%	12	202	6%		7	Denver
Kennedy, Chris	1%	12	202	6%		23	Lakewood
Bernett, Tracey	1%	12	203	6%		12	Longmont
Weissman, Mike	()%	12	203	6%		36	Aurora
Lontine, Susan	5%	11	197	6%		1	Denver
Ortiz, David	12%	11	198	6%		38	Littleton
Hooton, Edie	7%	11	199	6%		10	Boulder
Roberts, Dylan	2%	11	199	6%		26	Eagle
Exum, Thomas	5%	10	192	5%		17	Colorado Springs
Michaelson Jenet, Dafna	5%	10	197	5%		31	Commerce City
Boesenecker, Andrew	0%	5	162	3%		53	Fort Collins
Average				6%			

P= Taxpayer's Pledge Signer

Overall House Score 31%

such a good idea why would the legislature avoid having citizens vote on this issue?

HB-1232 Standardized Health Benefit Plan Colorado Option

The bill requires the commissioner of insurance in the Department of Regulatory Agencies to establish a standardized health benefit plan by rule to be offered by health insurance carriers in the individual and small group markets. The standardized plan must meet certain requirements outlined in the bill and lower the cost of the plan. PASSED. House 41/23/1; Senate 19/16. (Reps. Roberts&Jodeh/Sen. Donovan). Governor SIGNED. **CUT votes NO.** The fiscal note is \$2 million and involves nine full time staff. Has government over the last 70 years lowered the cost of healthcare? The main issue with this bill comes in the analysis provided by staff: "If health care providers reduce services in response to reduced premiums required under the bill, the bill may impact economic, employment, and health outcomes for the populations or health care providers affected." Forcing insurance to charge less equals worse healthcare.

HB-1233 Conservation Easement Tax Credit Modifications

This bill increases credit amounts; changes how transferred credits are tracked; and broadens the number of entities than can donate or accept donations of easements. PASSED. House 51/10/4, Senate 27/6/2. (Reps. Roberts&Will / Sens. Donovan& Winter). Governor SIGNED. **CUT VOTES NO.** This bill costs \$25+ million more, and adds more FTE's for a program which might be best described as rural pork.

HB-1261 Extend Beetle Kill Wood Products Sales Tax Exemption

The bill extends through June 2026 the exemption from sales tax on wood and wood products made from trees killed by pine and spruce beetles. PASSED. House 64/1; Senate 34/0/1. (Reps. Catlin & Cutter/Sens. Coram & Ginal). Governor SIGNED. **CUT votes YES.** This bill encourages private sector entrepreneurs to harvest and produce various products from beetle-killed trees, and of course, no sales tax encourages buyers of these products.

HB-1266 Environmental Justice Disproportionate Impact Community

With a title that seemingly came out of a trash compactor, this bill: creates an environmental justice ombudsman and advisory board; directs the AQCC (Air Quality Control Commission) to establish fees on greenhouse gas emissions and implement rules re greenhouse gasses; requires electricity providers to file clean energy plans; increases State expenditures and revenues; adds initially 20 FTE's (full time employees) rising to 35 FTE's; etc.; etc. PASSED.

House 41/23/1; Senate 19/15/1. (Rep. Jackson/Sens. Winter&Buckner) Governor SIGNED. **CUT votes NO.** This bill contains a smorgasbord of economically and administratively damaging provisions. For some: it establishes an unelected bureaucracy which can then levy fees (a.k.a. TAXES) without limit, and write regulations unfettered from the Legislature's purview; inflates the State's payroll; and wrings more money out of the private sector economy. To add insult to injury, it effectively carries a 'safety clause' as it only allowed a week for concerned taxpayers to gather the 200,000 signatures required for a referendum to overturn it.

HB-1311 Income Tax

This bill makes various changes to state income taxes, anticipates raising state revenues by \$110 Million over a 3-year period, and requires the addition of 13 FTE's (full time employees) to aid with the extraction process. PASSED. House 41/23/1; Senate 20/15. (Reps. Sirota&Weissman/Sens. Hansen&Moreno). Governor SIGNED. **CUT votes NO.** This is 'highway robbery'. This last day of the Session bill effects a back door tax increase by decoupling state tax deductions from those of the Federal code, and limiting them. It will make tax filing more difficult. It is in direct violation of the TABOR (Taxpayer's Bill of Rights) protections in our state Constitution which require a taxpayer vote of approval for such. And to add insult to injury, its sponsors appended it with the execrable 'Safety Clause' which prevents voters from rejecting it by the referendum process.

HB-1321 Voter Transparency in Ballot Measures

This bill requires that the Title Board include specific language and tax impact tables when a citizen-initiated ballot measure increases or decreases state or local tax revenue. State mandated language must be presented in both the Bill Title and in any Blue Book discussion of the initiative. PASSED. House 42-23 Senate 20-14-1. (Reps Kennedy & Weissman/Sens. Moreno & Pettersen). Governor SIGNED. **CUT Votes NO.** This is a blatant attack on the citizen initiative process regarding tax issues. It mandates a very biased presentation of an initiative to discourage taxpayers from taking control of escalating taxes. Citizens should maintain control over the language of their own initiatives. This bill also misuses the Safety Clause, again trying to prohibit any citizen initiatives to change this discriminatory law.

HB-1322 Gasoline and Special Fuel Tax Restructuring

This bill eliminates current law allowance for up to 3 tax-deferred transactions; accelerates revenue collections; mandates penalties for

How This Rating Is Done

This year CUT used the program BillTrack50 which enabled us to include all of the bills for which we gave the Legislators CUT positions. Each week of the session CUT positions were sent to all 100 legislators on bills which fell within the CUT Pledge and CUT mission. We sent positions for 266 bills. Of those 266 bills 205 made it through the process. Legislators were rated on their votes for the 205 bills based upon what percentage of those 205 bills they voted with CUT. In this report you will find write-ups for 34 bills. CUT Board selected the 34 bills which were most egregious to taxpayers increasing taxes and fees, coddled to special interests, or increased the growth of government interfering in citizens' lives.

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

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Republicans: (303) 866-2904

Senators

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

Colorado Union of Taxpayers Rates the 2021 Legislature

errors or non-compliance after 2022, and clarifies amendments to current statutes. PASSED. House 41/23/1; Senate 21/13/1. (Reps. Snyder&Titone/ Sen. Pettersen) Governor SIGNED. **CUT votes NO.** By eliminating the three tax-deferred transactions, does this bill not marginally increase state revenue and become a tax increase, thus becoming an end-run around TABOR (the Taxpayer's Bill of Rights), which requires a vote of the people? Further, it makes the fuel-terminal operator a tax collecting agent of the State and responsible for the future actions of customers, with no recompense.

HB-1330 Higher Education Student Success
The bill allocates \$51.5 million in Federal Funding to universities for programs to assist undergraduate students who didn't complete their degrees and to organizations that will help these students apply for these grants. The bill also enables universities to grant associate degrees to students who completed 70 hours of course work but didn't complete their intended degree and makes other degree and in-state tuition eligibility changes. PASSED. House 44-19-2; Senate 34-0-1. (Reps. McCluskie & Ricks/ Sens. Zenzinger & Kirkmeyer).

Governor SIGNED. **CUT votes NO.** This bill basically bribes students who quit school due to COVID or for other reasons to come back and finish their degrees. It is available only to lower income students who attended 4-year schools. It also rewards those who finished 2 years of school and then quit with an associate degree even though there isn't such a program offered at these schools. Why reward people who quit? Why isn't money allocated to those who choose 2-year schools or trade schools? Why not just lower tuition for all? And why does this require a safety clause?



CANDIDATE/LEGISLATOR PLEDGE

I _____, candidate/Legislator for _____

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 the higher priorities, and not fund spending with new net 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 private property rights from "takings" by government or by regulation.
- Payroll Deductions** to oppose unauthorized 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: _____

Sponsored by: Colorado Union of Taxpayers, PO Box 1976, Lyons, CO 80540

Murrey: Legislature's transportation money grab a middle finger to voters

May 9, 2021 By Ben Murrey

Year-after-year, voters continue to send a message to Colorado politicians that they want a chance to vote on tax increases regardless of whether legislators call them "taxes" or "fees." With this year's transportation bill (SB 21-260), legislators have found multiple creative ways to disregard the will of the people.

Their legal gymnastics to get around the law will cost Coloradans nearly \$4 billion over the next 10 years, or about \$1,750 per household.

The taxes as fees bait-and-switch

Colorado's Taxpayer's Bill of Rights (TABOR) requires that all new taxes and tax increases receive voter approval at the ballot box before going into effect, but it includes a significant exception, which lawmakers have exploited for years to pass tax increases without voter consent. Namely, if legislators call a new tax a "fee," then according to the Colorado Supreme Court, the tax increase is not a tax and does not require a vote of the people.

The authors of TABOR actually included an exemption for fees intentionally—well, sort of. The language of the constitutional provision does not actually mention fees at all. Instead, it says that "districts" must receive voter approval to increase taxes, but it excludes "enterprises" from this obligation. Enterprises operate as government-owned businesses funded by fees rather than general tax revenues.

State and local governments generating revenue for their general funds, for example, count as taxing districts. The law classifies the Division of Wildlife, which collects operating revenue from the sale of hunting licenses and state park entrance fees, as an enterprise.

It makes sense that a state park can increase its fee from \$10 to \$11 without a state-wide referendum. After all, such fees really are different from taxes. The Division of Wildlife deposits entrance fees into its enterprise account, and it uses the fee revenue to maintain state parks. If maintenance costs go up, parks might need to increase entrance fees.

This was the intent of the exception created under TABOR, but now our politicians simply use it to circumvent both TABOR and the democratic process.

In recent years, the legislature has used this loophole to increase taxes—disguised as fees—countless times. From the passage of TABOR to fiscal year 2017-18, enterprise revenues exempt from TABOR had already grown by over 2,300 percent, from \$742 million to \$17.9 billion annually, according to a 2019 memorandum by Legislative Council Staff.

Tired of politicians using this loophole to circumvent the will of the people, voters passed Proposition 117 last November. The measure requires the legislature

to seek voter approval of new enterprises "if the enterprise's revenue from fees over its first five years exceeds \$100 million."

In this way, the legislature can no longer disregard voters' will by generating significant new revenues through enterprises. But where there's a will there's a way, and with SB 260, lawmakers have found a way.

First, if a new enterprise generates less than \$100 million in five years, then it does not require voter approval under the new law. The cumulative fees in the proposed transportation bill will exceed that limit, but the bill authors cleverly split these fees into five different enterprises, none of which exceeds the limit by itself.

One fee, however, will generate far more than \$100 million by itself in the first five years. For this one, the legislature has exploited another workaround to both TABOR and 117.

The so-called 'gas fee'

The bill tacks a road usage fee onto every gallon of gas purchased in the state. It will generate \$152 million in just two years, according to the bill's **fiscal note**. Rather than going into an enterprise, however, the revenue will go into the Highway Users Tax Fund (HUTF). Because the money does not fund an enterprise, Proposition 117 does not apply.

One would think that because the fee does not fund an enterprise, it must count as a tax and be subject to TABOR then, right? After all, the section of the bill that establishes the fee borrows language directly from the section of the tax code that establishes the existing gas tax.

Inexplicably, simply because the legislature called the new tax a "fee," it is not subject to section 4 of TABOR, which requires voter approval of new taxes.

In other words, the legislature will get away with increasing the gas tax by billions of dollars without the voter approval required by either Proposition 117 or TABOR. They avoid the former by putting the money into the HUTF instead of an enterprise, and they avoid the latter by calling the new taxes a fee. Very clever indeed.

While the fee revenue is not subject to voter approval under TABOR, it does count toward the TABOR limit, since it does not fund an enterprise. Typically, that would mean the fee puts taxpayers that much closer to collecting their next TABOR refund, but the legislature has found a way to prevent that, too.

The bill increases the annual TABOR revenue limit by \$225 million, ensuring the enormous increase in revenue does not translate into a taxpayer refund.

Why not just ask first?

The politicians supporting this massive tax increase have assured us that the bill serves the interests of the people and has widespread public support.

Senator Steve Fenberg, a lead sponsor of the bill, justified the new fees, saying, "[W]e know when we ask voters what their number one concerns [sic], transportation is right at the top."

At the news conference announcing the legislation earlier this month, Governor Polis said, "It's rare to see people of so many different perspectives coming together around something that we need to do."

These comments raise an obvious but important question: If the politicians supporting this bill are so confident in the broad public support for these costly new fees, why are they using every gimmick at their disposal to avoid asking voters' permission?

Voters often approve new taxes when asked; they just want politicians to seek their consent before taking more money out of their pockets.

That's why they passed TABOR. And when lawmakers found a way around that, they passed Proposition 117. The unveiling of this transportation bill has made it clear that our elected officials still have not gotten the memo.

Fortunately, the people still hold ultimate power in the state of Colorado, in part through the ballot referendum. If TABOR and Proposition 117 did not send a clear enough message to the state capitol, then perhaps voters need to send another one.

TABOR does not currently define "tax" or "fee." This omission has enabled the shenanigans employed in this bill and many others. A referendum defining these terms could help put a lid on the legislature's games.

The people also have the power to decrease the TABOR limit. If the legislature passes this bill and increases the limit by \$225 million, a referendum decreasing the limit would force them to come to the people next time they want more money.

If the legislature creates gas fees without asking permission, voters could simply decrease the gas tax to offset it.

Or rather than making the people of Colorado continuously go to the ballot to rein in out-of-control politicians, lawmakers could simply listen to their constituents and ask permission before reaching into their pockets.

Ben Murrey is director of fiscal policy at the Independence Institute, a free market think tank in Denver.

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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
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- "Taxes are too high already and I want to protect against further tax growth. Here is my contribution of \$_____". Please keep me informed.

Make checks payable to CUT, Mail to P. O. Box 1976 Lyons, CO 80540 OR Pay via PayPal, Go to coloradotaxpayer.org

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Rates Congress 116th Congress, Second Session 2020

How Congress Voted*

Senate Results

Michael Bennet	D	0%
Cory Gardner	R	14%

House Results

Ken Buck	R	96%
Jason Crow	D	4%
Diana DeGette	D	9%
Doug Lamborn	R	87%
Joe Neguse	D	11%
Ed Perlmutter	D	4%
Scott Tipton	R	84%

*Source: NTU Rates Congress 2020



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CUT has published ratings of the Colorado Legislature since 1977 — 45 years of ratings! Join us and help make a difference. A complimentary copy of the CUT Ratings can be obtained by mailing a self-addressed, stamped envelope to the CUT address above. Send us the names and addresses of up to five other individuals whom you believe would like to receive CUT Ratings. We'll do the rest.

2021 CUT Ratings from the Colorado Union of Taxpayers

From CUT President Marty Neilson



Marty Neilson
President, Colorado
Union of Taxpayers

Hold onto your pocketbooks!! This session was a fee, tax, grant, and spending frenzy. The “in your face” passage of SB-260 disregarding completely the 2020 citizen’s vote adopting Prop 117 saying effectively “no more new enterprises” without a vote of the people was the biggie! See related article by Ben Murrey, Director of Fiscal Policy at the Independence Institute page 10. Colorado’s Legislatures have been “kicking the road decay ball” down the road for years. There are never dollars in the budget to fix the roads which is a primary function of State government. They have been letting Colorado’s roads and highways go untended; and, only “promise” with blackmail of new fees and taxes to address fixing them. Even then we see the transportation dollars spent on anything but roads! Colorado citizens are weary of our tax dollars going for all things NOT the proper role of government rather than fixing our roads.

The Legislature stepped up its attacks on The Taxpayer’s Bill of Rights (TABOR). Knowing their attempts to weaken or even repeal TABOR on the ballot are losers, the Legislature creatively passes new fees, increases fines, and finds existing enterprises to expand. The Colorado Supreme Court Justices still sporting their blindfolds overlook every TABOR violation the Legislature can pull out of the tax and spend hat.

Summing up the 266 bills CUT reviewed this session it was distressing the tax dollars thrown at special interests, new grants, new enterprises, green energy hype, unionizing agricultural works, non-performing schools, benefits to illegals flooding across our borders; and, believe it or not, reproductive healthcare and family planning. The continued use and abuse of the Safety Clause was more rampant than ever preventing any citizen action against these horrendous statutes which sailed through the single Party controlled Legislature. “Power corrupts and absolute power corrupts absolutely!”

There were a few bills which CUT found to support. The Deregulate Meat Sales Direct to Consumers and Extend Beetle Kill State Tax Exemption which made it through and were signed by the Governor were a small pittance to Colorado taxpayers.

Please join the CUT Army today. Colorado needs you and your voice of reason.

Yours for liberty,

Marty Neilson