

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

**2020 State Ballot
Information Booklet**

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

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





Prohibit Abortions After 22 Weeks

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

Proposition 115 proposes amending the Colorado statutes to:

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

What Your Vote Means

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

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

Summary and Analysis for Proposition 115

What happens if Proposition 115 passes?

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

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

How does the measure define abortion?

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

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

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

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

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

What is Colorado's current law related to abortion?

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

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

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

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

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

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

Argument For Proposition 115

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

Argument Against Proposition 115

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

Estimate of Fiscal Impact for Proposition 115

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

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

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Prohibit Abortions After 22 Weeks

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



State Income Tax Rate Reduction

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

Proposition 116 proposes amending the Colorado statutes to:

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

What Your Vote Means

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

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

Summary and Analysis for Proposition 116

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

What is the state's current income tax rate?

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

How are state income tax collections spent?

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

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

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

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

Table 1
Income Taxes Under Current Law and Proposition 116

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

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Arguments For Proposition 116

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

Arguments Against Proposition 116

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

Estimate of Fiscal Impact for Proposition 116

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

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

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State Income Tax Rate Reduction

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



Voter Approval for Certain New State Enterprises

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

Proposition 117 proposes amending the Colorado statutes to:

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

What Your Vote Means

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

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

Summary and Analysis for Proposition 117

What is an enterprise?

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

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

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

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

What happens if Proposition 117 passes?

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

How do enterprises interact with the TABOR revenue limit?

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

When is voter approval required for other measures?

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

How many enterprises would Proposition 117 have affected?

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

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

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

Source: Office of the State Controller.

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

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

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Argument For Proposition 117

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

Argument Against Proposition 117

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

Estimate of Fiscal Impact for Proposition 117

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



Paid Family and Medical Leave Insurance Program

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

Proposition 118 proposes amending the Colorado statutes to:

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

What Your Vote Means

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

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

Summary and Analysis for Proposition 118

What happens if Proposition 118 passes?

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

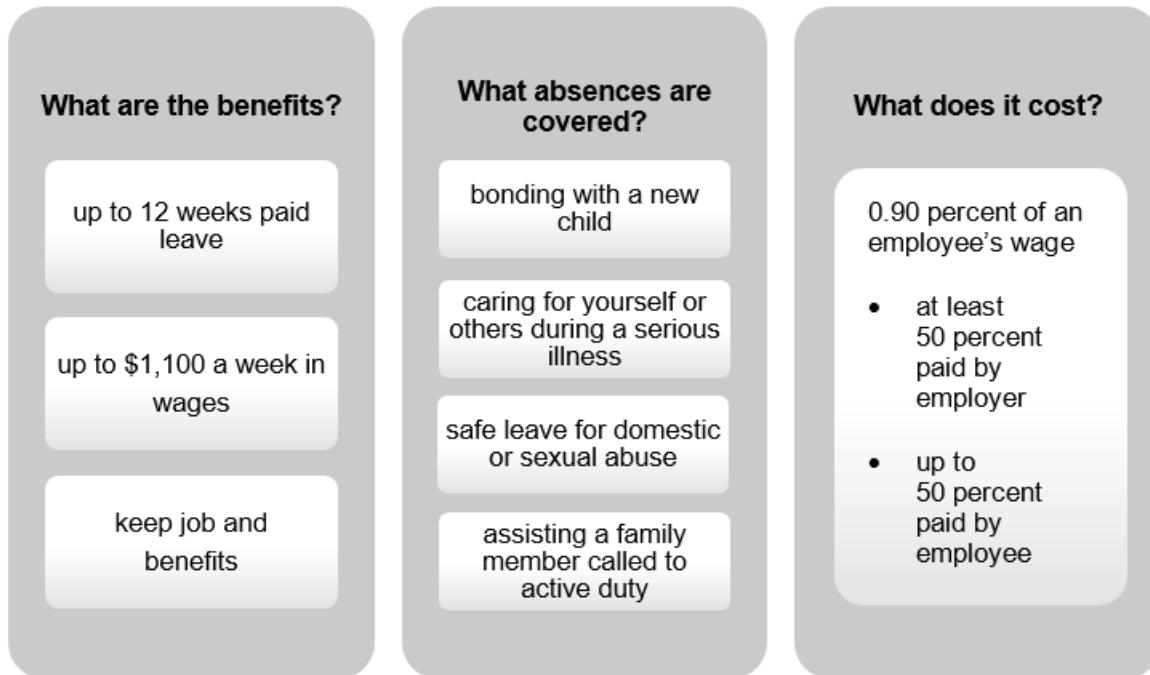
- to care for their own serious health condition;
- to care for a new child during the first year after the birth, adoption, or placement through foster care of that child;
- to care for a family member with a serious health condition;
- when a family member is on active duty military service or being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

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

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

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

Figure 1
Paid Family and Medical Leave Program



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

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

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

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

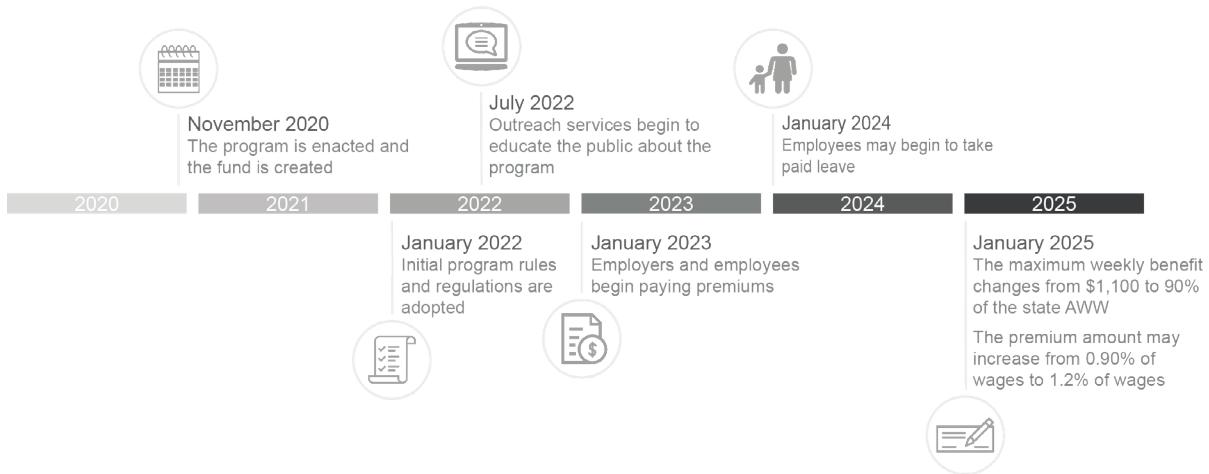
Proposition 118	FMLA	State Mandated Sick Leave
Type of Leave		
Family and medical	Family and medical	Medical
Length of Leave		
Up to 12 weeks	Up to 12 weeks	Up to 6 days
Paid or Unpaid		
Paid	Unpaid	Paid
Time Until Employee Eligibility		
Employee must make \$2,500 in wages subject to premium	Employee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

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

How will the program be implemented?

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

**Figure 2
PFML Program Timeline**



How will the program be funded?

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

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

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

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

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

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

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

**Table 3
Premium Responsibilities under Proposition 118**

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

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

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

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

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

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

What are the job protection requirements?

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

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Arguments For Proposition 118

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

Arguments Against Proposition 118

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

Estimate of Fiscal Impact for Proposition 118

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

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

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



Amendment B Repeal Gallagher Amendment

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

Ballot Title:

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

Text of Measure:

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

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

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

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



Titles and Text

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

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

Amendment C Conduct of Charitable Gaming

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

Ballot Title:

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

Text of Measure:

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

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

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

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



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

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

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

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

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

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

Amendment 76 Citizenship Qualification of Electors

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

Ballot Title:

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

Text of Measure:

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

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

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

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



Titles and Text

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

Ballot Title:

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

Text of Measure:

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

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

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

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

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

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

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

44-30-103. Definitions.

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

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

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

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

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

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



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

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

44-30-816. Authorized amount of bets.

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

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

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

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

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

**Proposition EE
Taxes on Nicotine Products**

Question:

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



Titles and Text

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

Ballot Title:

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

Text of Measure:

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

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

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

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

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

ARTICLE I -- MEMBERSHIP

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

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

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

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

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

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

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