

# Ballot Issues 2021



**LWV** LEAGUE OF WOMEN VOTERS'  
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## ELECTION DAY: NOVEMBER 2, 2021

The League of Women Voters of Colorado has prepared this pamphlet as a public service to promote civic responsibility by providing nonpartisan information about the issues on which citizens will be asked to vote as a part of the November 2, 2021 election.

The League of Women Voters of Colorado promotes informed participation in government by providing nonpartisan educational information on topics of public concern and on the processes of government.

Contact the League's VOTER HOTLINE at 303-863-VOTE (8683) for voter information, ballot information, or for ballot issues speakers.

The League of Women Voters is not responsible for the accuracy or fairness of the arguments of either side. The pro and con statements are a compilation of the material submitted by proponents and opponents of each ballot issue.

### LWV Colorado Positions on Ballot Issues

The League has studied many policy issues throughout its long history. Based on these studies, we may have positions on one or more of the initiatives which will appear on this year's ballot. If you would like to learn about the positions the League is taking on any of this year's initiatives, please go to our website at [www.lwvcolorado.org](http://www.lwvcolorado.org).

## THE BALLOT

Issues are placed on the ballot in one of two ways:

- Referendum: a proposal by the Legislature which is referred to citizens for a vote
- Initiative: a proposal by citizens who have gathered the required number of signatures (5% of the total number of votes cast for Secretary of State in the previous general election)

Statewide issues appearing on the ballot may be of two types:

- Amendments to the Colorado Constitution – may be referred to the voters by a two-thirds vote of both houses of the General Assembly or may be proposed by citizens using the initiative process. Only the voters, not the Legislature, can change the Colorado Constitution. These proposals are called **amendments**.
- Amendments to the Revised Statutes – may be referred to the voters by a majority vote of both houses of the General Assembly or may be proposed by citizens using the initiative process. Although approved by voters, amendments to the Colorado Revised Statutes may subsequently be changed by the Legislature. These proposals are called **propositions**.

Local issues may also be on the ballot.

## AMENDMENTS

### **Amendment 78: Legislative Authority for Spending State Money**

This is an initiated amendment to the Colorado Constitution, needing 55% of the vote to pass.

This measure would require custodial money, mainly federal funds, given to the state from outside Colorado, to be appropriated by the General Assembly instead of the executive branch.

#### **Explanation**

Currently, funds received by the State that do not come from within a taxing or fee-generating function, such as the funds received as a result of the various COVID recovery and stimulus programs of the federal government, do not go through the appropriation process in the Assembly and are under the control of the executive branch, allowing the money to be spent immediately. The General Assembly is informed about federal money that comes to the state, and departments must include in their budgets how the funds were or will be spent, but legislative approval is not required before funds can be spent. This initiative would require that the legislature approve the expenditure of these funds.

#### **Organizations In Support**

- The Committee for Spending Transparency
- Colorado Rising State Action
- Unite for Colorado

#### **Those in favor of this amendment say...**

- Amendment 78 would ensure that all state money is allocated by the legislature.
- Instead of allowing the Governor or Attorney General to spend millions (or even billions) of dollars on their own, Amendment 78 would help provide necessary oversight.
- Whether it's settlement money from lawsuits or federal stimulus funds, there should be a public hearing where elected officials get feedback from their constituents. Coloradans deserve an open process where there is transparency about how state funds are being spent.

#### **Organizations In Opposition**

- There are currently no known organizations in opposition to this initiative.

#### **Those opposed to this amendment say...**

- Outside entities often provide funds to the state to be used in a particular manner and the funds ought to be spent for the intended purposes. There is no need to go through the legislature since the funds can only be spent on designated items.
- Passing this through the legislature would not change the eventual outcome but would only slow the process and would add administrative expense.
- The requirement to have a separate fund with earnings from that fund returned to the general fund gives the state an incentive to delay spending and denies the provider of the funds income from those funds.

## **PROPOSITIONS**

### **Proposition 119: Learning Enrichment and Academic Progress Program**

This is an initiated amendment to the Colorado Revised Statutes which raises the tax rate on marijuana sales by 5% and diverting School Trust Lands revenue to raise an estimated \$137,600,000; funds will be applied to programs outside of public schools for after school enrichment and support.

#### **Major Provisions**

- Proposition 119 will create the Learning Enrichment and Academic Progress (LEAP) Program to provide out-of-school learning and enrichment opportunities to eligible children between 5 and 17 years of age. The Program favors low-income families.
- Parents will choose which program their children will attend, but the payments will go directly to the providers.
- The LEAP Program will be primarily funded with a phased sales tax increase on retail marijuana and marijuana products from the current 15% rate to 20% in 2024.
- The Colorado Learning Authority will be established as a new state agency, independent from oversight by the State Board of Education and the Colorado Department of Education, with a board of directors appointed by the governor.

#### **Organizations In Support**

- Academic Advocates
- African Leadership Group
- Colorado Children's Campaign
- Colorado Succeeds
- Colorado Youth Congress
- Latino Education Coalition
- Servicios de la Raza
- Transform Education Now (TEN)
- Learning Opportunities for Colorado Kids

#### **Those in favor of this proposition say...**

- LEAP helps close the gap between families that can afford enrichment opportunities for students and those who cannot. The program is a step toward closing the gap between families who can afford to provide enrichment opportunities for their children and those who cannot.
- LEAP supports education needs of low-income students. This support will help make up for the loss in recent years of programs, such as music, visual and performing arts, and career and technical education.
- LEAP creates opportunities for teachers to earn money as program providers.

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### **Organizations In Opposition (partial list)**

- Advocates for Public Education (A4PEP)
- American Federation of Teachers (AFT)
- Coloradans Against School Vouchers
- Colorado Alliance for Retired Americans (CARA)
- Colorado Democratic Latino Initiative (CLI)
- Colorado Energy and Environment Initiative (CEEI)
- Colorado AFL-CIO
- Colorado Democratic Education Initiative (CODEI)
- Colorado Association of School Boards (CASB)
- Colorado Association of School Executives (CASE)
- Colorado PTA
- Colorado Statewide Parent Coalition
- Working Families Party
- Taxpayers for Public Education
- Uniting4Kids

### **Those opposed to this proposition say...**

- Proposition 119 allows public money to be directed to private out-of-school service providers instead of investing it directly into public schools to restore previously cut program and providing additional learning opportunities for students. Public dollars set aside for education are needed to support the public education system.
- Although the COVID-19 pandemic has contributed to and increased the learning gap between low-income students and their middle- and high-income peers, there is no requirement for parents to choose academic subject tutoring as the LEAP enrichment program.
- LEAP may not help address the lack of providers in rural communities.
- This initiative with an independent board establishes programs that compete with public schools.
- Because sales taxes are regressive, increased marijuana sales taxes will be paid disproportionately by low-income individuals.
- Increasing the sales tax on marijuana will further increase the gap in prices between legal marijuana and black-market marijuana, pushing more individuals into the black market and hurting legitimate retail marijuana businesses.

## Proposition 120: Property Tax Assessment Rate Reduction and Voter-Approved Revenue Change

Proposition 120 proposes amending the Colorado statutes to:

- Lower the property tax assessment rate for non-residential property from 29% to 26.4%.
- Lower the property tax assessment rate for residential property from 7.1% to 6.5%.

### Explanation

Property taxes are based on two numbers. The first is the assessment rate, currently 7.15% statewide for residential property. The second number is the mill levy. Each jurisdiction has its own rate. This initiative anticipates a reduction in revenue from property taxes of \$1.03 billion and allows an increase in revenue at the state level of \$25 million to partially compensate local governments for lost revenue.

**NOTE:** *The General Assembly passed SB21-293 – Property Tax Classification & Assessment Rates – during the 2021 Legislative Session after the language for this ballot question was written. SB21-293 temporarily changes the property tax assessment rates for 2022 and 2023 for certain subclasses of property and establishes new categories of property. This change likely limits the application of Proposition 120, if passed, to multi-family housing properties and lodging properties.*

*In addition, Proposition 120 would allow the state to retain \$25 million per year for five years (through state budget year 2026-27) above the TABOR cap.*

### Organizations In Support

- Cut Property Taxes
- Colorado Rising State Action
- Unite for Colorado

### Those in favor of this proposition say...

- Proposition 120 would cut property tax assessment rates by 9% for both residential and non-residential property. With home prices skyrocketing across Colorado, it's time to cut property taxes. Just because home values go up doesn't mean families have money to pay higher taxes.
- State and local governments have received \$12 billion in federal stimulus funds. This makes it the perfect time to give families and small businesses a tax break. Even if Proposition 120 passes, government will have more money next year than it has this year. All this initiative would do is slow down the increase.
- Proposition 120 also provides \$25 million in funding for the Homestead Exemption - which is a property tax break for seniors and disabled veterans.

### Organizations In Opposition

- Colorado Education Association

### Those opposed to this proposition say...

- This would cut the revenue needed by mostly local entities including cities, counties, fire and police departments, schools and all special districts that rely on property taxes.
- It is true that rising property values have increased taxes in some places in Colorado, but there are localities where there has been little or no increase. If assessment rates decline, local entities cannot raise the mill levy without an election because of Taxpayers Bill of Rights (TABOR) requirements. These localities would suffer a substantial loss in revenue.

- It is important to note that once rates are cut, TABOR requires a difficult and uncertain process for restoring those cuts.
- The \$25 million from the State promised for compensation to local taxing districts is not guaranteed and may not occur.