

CUT Rates the Colorado Legislature



Seventieth General Assembly • 2010 Report • Prepared by Colorado Union of Taxpayers

CONGRATULATIONS!

2010 Taxpayer Champions*

Senate

Bill Cadman 100%
Colorado Springs

Keith King 100%
Colorado Springs

Mike Kopp 100%
Littleton

Scott Renfroe 100%
Greeley

Mark Scheffel 100%
Parker

Dave Schultheis 100%
Colorado Springs

House

Kent Lambert 100%
Colorado Springs

2010 Taxpayer Guardians

Senate

Kevin Lundberg 96%
Berthoud

House

Spencer Swalm 96%
Centennial

*Highest score in each house. (rounded)

Colorado Union of Taxpayers Rates the 2010 Legislature

F! Once again the Legislature fails the Colorado Taxpayers. CUT joins with others across the State and in the business community who say the 2010 Legislature was a disaster for small business owners. The “dirty dozen” tax bills (see HB-1189-1195&1199) most of which sailed through both houses and received the Governor’s signature attacked small business owners, citizens, children, and even animals. And, if they weren’t attacking small businesses, they were picking winners and losers in the energy market. (HB-1365) Then, there were the bills bordering on ridiculous one of which established a Food Advisory Council (SB-106) more bureaucracy and more nannyism! We all need government telling us what to eat. There was the annual raid on cash funds which transferred \$87M from the intended use to other pet projects. (HB-1327) The incessant attacks on TABOR and the initiative process some of which failed thanks to the diligence of citizen groups and conservative legislators. The Colorado Legislature continues to increase spending using any means it can devise—one-time funds from the Feds, increasing fees, and raiding cash funds. Taxpayers, your pocketbook and your liberty are under assault!

CUT Call to Action!

Vote Yes on Amendments 60 and 61
and Proposition 101!

1. Amendment 60 undoes the illegal property tax increase upheld by the unjust Supreme Court.
2. Amendment 61 bans future state debt and limits local debt to voter-approved bonds. Local debt is limited by total amount and 10-year term. Don’t burden our children and grandchildren with huge debt and interest payments.
3. Proposition 101 undoes the new exorbitant fees on vehicles, reduces telephone taxes, and reduces income tax, only if income tax revenues increase 6%.

These are modest tax reform and tax relief measures which will benefit taxpayers and businesses.

**IS HAVING THIS
INFORMATION
AVAILABLE
IMPORTANT?**

**Support CUT by your
membership or
contribution.**

See the panel on page 9

Key Bill Summaries Begin on Page 2

Year to Year?

Overall the Senate scored, 44% up from 33% last year. The House scored 43%, up from 36% last year. See the CUT Grid on pages 6-7.

Governor’s Score... See Page 4

How Did the Parties Score?

<i>Senate</i>		<i>House</i>	
Democrats	13%	Democrats	12%
Republicans	91%	Republicans	87%

High Scoring Democrats

Senator Gail Swartz	44%
Representative Wesley McKinley	50%

Low Scoring Republicans

Senator Ken Kester	63%
Representative Tom Massey	71%

Complete Listing and Scores Inside

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Key Bill Summaries

SB-001 revises the PERA benefit rules and increases state contribution rates in an attempt to create solvency in PERA within 30 years.

The bill increases contribution rates for the government divisions generally by up to 2.0 % of gross payrolls and employee contribution rates up by up to 2.0 %, with new actuarial formulas in place after approximately seven years. Cost of living adjustments for retired beneficiaries for inflation are generally limited to 2 % per year with new formulas in place based on PERA's actuarial funded ratio. Places an 8 % cap on salary increase for purpose of counting highest average salary for benefit computation; and creates a new age and years-of-service requirements to retire with a full benefit. Requires notice to PERA members in the event of an actuarial necessity. Authorizes the General Assembly to modify the benefits allowed to members in the defined benefit plan. This legislation increases the taxpayers contribution to PERA by an additional 2% of payrolls. This legislation is an admission that the largess in PERA benefit rule changes during the last twelve years was extreme and can no longer be continued given economic constraints now and in the foreseeable future. Overly generous pension benefits for state employees (including age 55 retirements and earlier retirement buy downs) was once looked upon as a balance for low-paid state employees. State salary levels now equal or exceed private levels and state pension benefits greatly exceed employee pensions in the private sector. This legislation again puts higher burdens on the state taxpayers without converting the PERA system from a guaranteed defined benefit system to a defined contribution system that most private sector workers have to live with. The legislation does not fix PERA permanently. Only conversion from a guaranteed benefits plan to a defined contribution plan will guarantee financial solvency for PERA. **PASSED.** Senate 25/10, House 36/29. (Sen. Schaffer, B/Rep. Kerr, A) Governor **SIGNED.** **CUT votes NO.** In CUT's view, the benefit modification reforms only partially address the excesses in the past, and the legislation does not fix PERA permanently financially. Only conversion from a guaranteed defined benefits plan to a defined contribution plan will guarantee financial solvency for PERA and some relief for the taxpayers.

SB-106 State Food Advisory Council.

This bill sets up a state Food Advisory Council composed of 13 members and an executive director/staff to make recommendations to the legislators and policy-makers on changes in the "Food System." This includes food practices, local food economies, food access, collaboration with area food councils and promotion of Colorado food marketing program. Four (4) members are to be selected from state departments of Health & Environment; Agriculture,

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 2010 Ratings Scorecard:

CUT

SCORE	Senators	Pledge	Party	District	Hometown
100.00	.....Cadman, Bill.....	P	R	10	Colorado Springs
100.00	.....King, Keith.....		R	12	Colorado Springs
100.00	.....Kopp, Mike.....	P	R	22	Littleton
100.00	.....Renfro, Scott.....	P	R	13	Greeley
100.00	.....Scheffel, Mark.....		R	4	Parker
100.00	.....Schultheis, David.....	P	R	9	Colorado Springs
95.65	.....Lundberg, Kevin.....	P	R	15	Berthoud
92.00	.....Harvey, Ted.....	P	R	30	Highlands Ranch
92.00	.....Spence, Nancy.....		R	27	Centennial
91.30	.....Mitchell, Shawn.....	P	R	23	Broomfield
88.00	.....Brophy, Greg.....	P	R	1	Wray
84.00	.....Penry, Joshua.....		R	7	Grand Junction
68.00	.....White, Al.....		R	8	Winter Park
62.50	.....Kester, Kenneth.....		R	2	Las Animas
44.00	.....Schwartz, Gail.....		D	5	Snowmass Village
40.00	.....Whitehead, Bruce.....		D	6	Hesperus
36.00	.....Sandoval, Paula.....		D	34	Denver
16.00	.....Tochtrop, Lois.....		D	24	Westminster
12.50	.....Tapia, Abel.....		D	3	Pueblo
12.00	.....Newell, Linda.....		D	26	Littleton
8.70	.....Gibbs, Dan.....		D	16	Silverthorne
8.70	.....Romer, Chris.....		D	32	Denver
8.33	.....Foster, Joyce.....		D	35	Denver
8.33	.....Keller, Maryanne.....		D	20	Wheat Ridge
8.00	.....Bacon, Bob.....		D	14	Fort Collins
8.00	.....Boyd, Betty.....		D	21	Lakewood
8.00	.....Carroll, Morgan.....		D	29	Aurora
8.00	.....Heath, Rollie.....		D	18	Boulder
8.00	.....Hodge, Mary.....		D	25	Brighton
8.00	.....Hudak, Evie.....		D	19	Westminster
8.00	.....Johnson, Michael.....		D	33	Denver
8.00	.....Morse, John.....		D	11	Colorado Springs
8.00	.....Shaffer, Brandon C.....		D	17	Longmont
8.00	.....Steadman, Pat.....		D	31	Denver
8.00	.....Williams, Suzanne.....		D	28	Aurora

Overall Senate Score 44%

Human Services, and Education, and Nine (9) members to be selected by the Governor with representation from various geographical areas, production, food retail/distributors, food assistance programs, and economic development. Members get \$4000 annual travel budgets. This is in response to a report from Federal Center for Disease Control that Americans were not eating enough fruits and vegetables. **PASSED.** Senate 23/12, House 41/23/1. (Sen.Bacon/Rep. Looper) Governor **SIGNED.** **CUT votes NO.** In CUT's view, this represents unnecessary establishment of government bureaucracy aimed ultimately at government overregulation of an entire industry beginning at the federal level and enforced through the state using the Food Advisory Council as its entry point.

HB-1001 Renewable Energy Standards / Solar Certification

This bill requires most energy providers to obtain increasing percentages of their supplies from non traditional sources until a level of 30% is achieved in 2010 AD. It also sets staffing ratios and qualifications for those installing photovoltaic systems. **PASSED.** House 37/27/1, Senate 21/13/1. (Rep. Tyler/Sen. Schwartz) Governor **SIGNED.** **CUT votes NO.** Whether economic times are good or bad, the Legislature has no business in forcing consumers and utilities to purchase energy from more costly and less efficient intermittent sources to satisfy a utopian diktat, nor does it need to codify staffing requirements for low voltage work.

Key Bill Summaries continued on page 3

HB-1002 Priority Of TABOR Refund Methods

This bill increases the threshold amount of excess state revenues which would normally trigger a refund to the taxpayer via a temporary tax rate reduction; and, also introduces a refund freeze if spending measures are on the November ballot. PASSED. House 37/27/1, Senate 22/12/1. (Rep. Kefalas, Sen. Sandoval) Governor SIGNED. **CUT votes NO.** In an effort to further bypass the requirements of TABOR, the Legislature has decided to amend the Constitution by statute again, enabling it to hang on to your money for a bit longer. This is a 'Back Door Tax Increase' without a vote of the people.

HB-1008 Prohibition Against Consideration of Gender in setting Rates Individual Health Insurance Policies

According to the Colorado Legislative Council Staff Fiscal Note; "This bill prohibits insurance companies from using gender as a factor in determining the rate for an individual health coverage plan. Any premium rate based on gender will be considered unfairly discriminatory. The Governor signed the bill into law on March 29, 2010, and it takes effect January 1, 2011."

PASSED. House 59/4/2, Senate 20/13/1/1. (Reps. Schafer S/McCann/Sens. Carroll M/Schwartz) Governor SIGNED. **CUT votes NO.** This bill added language to the state statutes that outlines additional requirements for health insurance companies to be able to offer medical insurance in Colorado. Current law prohibits consumers from purchasing health insurance from out-of-state companies that are not approved by the state insurance regulators. This current prohibition is one of the reasons that

Key Bill Summaries continued on page 4

A SPECIAL BREED

A special breed of legislators is demonstrating election year campaign pledges are not simply political rhetoric. In 1998, CUT established a ten-point Candidate/Legislator Pledge for legislative candidates. The program was very successful—with about one-third of the entire general assembly signing the pledge. CUT's pledge signers are shown with a "P" on pages 2 and 3. CUT Champions and Guardians are almost always pledge signers. Be sure to congratulate them for their high scores and integrity in following through on their campaign promise to be fiscally conservative.

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 2010 Ratings Scorecard:

CUT

SCORE	Representatives	Pledge	Party	District	Hometown
100.00	Lambert, Kent D	P	R	14	Colorado Springs
96.00	Swalm, Spencer	P	R	37	Centennial
92.00	Gardner, Bob		R	21	Colorado Springs
91.67	Baumgardner, Randy		R	57	Hot Sulfur Springs
91.67	Tipton, Scott		R	58	Cortez
91.67	Vaad, Glenn		R	48	Mead
91.67	Waller, Mark		R	15	Colorado Springs
91.30	Murray, Carole		R	45	Castle Rock
88.00	Balmer, David	P	R	39	Centennial
88.00	DelGrosso, Brian		R	51	Loveland
88.00	Kerr, Jim		R	28	Littleton
88.00	Liston, Larry	P	R	16	Colorado Springs
88.00	Looper, Marsha		R	19	Calhan
88.00	McNulty, Frank		R	43	Highlands Ranch
88.00	Sonnenberg, Jerry		R	65	Sterling
87.50	Gardner, Cory	P	R	63	Yuma
87.50	Stephens, Amy		R	20	Monument
86.96	Bradford, Laura	P	R	55	Collbran
84.00	King, Steve		R	54	Grand Junction
84.00	May, Mike		R	44	Parker
84.00	Nikkel, B.J.	P	R	49	Loveland
84.00	Priola, Kevin		R	30	Henderson
83.33	Acree, Cindy	P	R	40	Aurora
80.00	Gerou, Cheri		R	25	Evergreen
80.00	Summers, Ken		R	22	Lakewood
72.00	Roberts, Ellen		R	59	Durango
70.83	Massey, Tom		R	60	Poncha Springs
50.00	McKinley, Wesley		D	64	Walsh
28.00	Curry, Kathleen		D	61	Gunnison
21.74	Rice, Joe		D	38	Littleton
20.00	Pace, Sal		D	46	Pueblo
16.67	Weissmann, Paul		D	12	Louisville
16.00	Apuan, Dennis		D	17	Colorado Springs
16.00	Casso, Edward		D	32	Thornton
12.50	McFadyen, Buffie		D	47	Pueblo West
12.50	Primavera, Dianne		D	33	Broomfield
12.50	Scanlan, Christine		D	56	Dillon
12.00	Fischer, Randy		D	53	Fort Collins
12.00	Kefalas, John		D	52	Fort Collins
12.00	Merrifield, Michael		D	18	Colorado Springs
12.00	Peniston, Cherylin		D	35	Westminster
12.00	Soper, John		D	34	Thornton
9.09	Miklosi, Joe		D	9	Denver
8.33	Frangas, K.Jerry		D	4	Denver
8.33	Gagliardi, Sara		D	27	Arvada
8.33	Kerr, Andy		D	26	Lakewood
8.33	Levy, Claire		D	13	Boulder
8.33	Middleton, Karen		D	42	Aurora
8.00	Carroll, Terrance		D	7	Denver
8.00	Court, Lois		D	6	Denver
8.00	Hullingerhorst, Dickey Lee		D	10	Boulder
8.00	Judd, Joel		D	5	Denver
8.00	Kagan, Daniel		D	3	Denver
8.00	Labuda, Jeanne		D	1	Denver
8.00	McCann, Elizabeth		D	8	Denver
8.00	Riesberg, Jim		D	50	Greeley
8.00	Ryden, Su		D	36	Aurora
8.00	Schafer, Sue		D	24	Wheat Ridge
8.00	Solano, Judy		D	31	Brighton
8.00	Todd, Nancy		D	41	Aurora
8.00	Vigil, Edward		D	62	Alamosa
4.35	Benefield, Debbie		D	29	Arvada
4.17	Ferrandino, Mark		D	2	Denver
4.17	Tyler, Max		D	23	Lakewood
4.00	Pommer, Jack		D	11	Boulder

Overall House Score 43%

health insurance rates are not as competitive as they could be. Dictating yet another mandate only ensures that rates will be higher for all consumers who purchase insurance. Like car insurance, which has different rates for males and females, health insurance companies ought to be able to price their products in a manner that makes the most business sense.

HB-1017 Authorization for Certain Public Entities to Enter into Voluntary Agreements Affecting Rent on Private Residential Property

According to the Colorado Legislative Council Staff Fiscal Note, this bill... "states that a county or municipal ordinance or resolution to control rent on a private residential housing unit shall not include:

- an individualized negotiated agreement to limit rent on the unit or to otherwise preserve affordable housing stock; or
- the placement on the title to the unit of a deed restriction that limits rent on the unit or that is otherwise designed to preserve affordable housing stock.

"The bill authorizes agreements to specify how long a private residential housing unit is subject to its terms, whether a subsequent property owner is subject to the agreement, and remedies for early termination." PASSED. House 39/26, Senate 21/12/1/1. (Reps. Kagan/Sen. Boyd) Governor SIGNED. **CUT votes NO.** The previous statute wording was very precise... "no county or municipality may enact any ordinance or resolution which would control rents on private residential property." The right of private contract is core to our system or free enterprise. Allowing municipalities to authorize agreements on the length of terms, subsequent property owner restrictions and consequences of early termination have no place in private property negotiations.

HB-1036 On-Line Public Access to Public School Financial Information

The Colorado Legislative Council Staff Fiscal Note provided the following Summary of Legislation: "This bill, ... requires that local education providers ... post specified financial information online in a format that can be downloaded by the public. The bill indicates the required data and a time line for posting the data online. The bill requires that local education providers post:

- annual budgets;
- audited financial statements;
- quarterly financial statements;
- salary schedules
- check registers and purchase card statements;
- investment performance reports; and
- a link to the Colorado Department of Education website.

"Postings must be updated within 60 days of new information and must remain available for at least 2 years." PASSED. House 63/1/1, Senate 32/0/3. (Reps. Scanlan, Massey /Sen.

Romer) Governor SIGNED. **CUT votes YES.** CUT congratulates the legislature for this significant piece of legislation. Transparency in government is key for Colorado state residents to understand how their education tax dollars are being spent. This legislation provides for a 3 year transition period to have all of the noted public school spending posted online, in a downloadable format. This information will allow comparisons of school expenditures among districts and promote efficiencies and accountability in the school system. CUT encourages the legislature to continue this transparency effort with other components of state government.

HB-1138 Colorado Health Services Corps

This bill creates a new government apparatus to provide money for retiring educational loans of unspecified 'health professionals' who will work in designated under-served areas. PASSED. House 56/5/4, Senate 27/8. (Rep. Gagliardi/Sen. Morse) Governor SIGNED. **CUT votes NO.** The state should not be creating yet another 15 member commission and an (untouchable) cash fund to disburse excess money unequally. The bill does not specify what classes or crafts would receive the loan forgiveness or how much could be given to a single individual for his two year assignment. Further it denies anything to anyone who has the audacity to work in the private sector. To quote Mussolini 'All things within the state, nothing outside the state.'

HB-1189 Elimination of Sales Tax Exemption for Direct Mail

This bill (illegally) eliminates the Sales & Use Tax exemptions on materials used in direct mail advertising, except if included in newspapers. PASSED. House 37/28, Senate 19/15/1. (Rep. Pommer/Sen. Heath) Governor SIGNED. **CUT votes NO.** The elimination of a tax exemption is a tax increase and, by the Colorado Constitution, must be subject to voter approval. Further, this action will encourage advertisers to look for out-of-state mailing houses. Finally this may be a tax on free speech.

HB-1190 Suspend Industrial Fuel Sales & Use Tax Exemption

This bill imposes a temporary sales tax, expiring July 1, 2012, on the purchase of energy used for industrial purposes. PASSED. House 51/14, Senate 18/16/1. (Rep. Pommer, Sen. Heath) Governor SIGNED. **CUT votes NO.** In Colorado, when an industrial production facility—such as a beer bottler, a telecommunications provider, or a tire manufacturer—purchases energy, that production has not been subject to sales tax. Sensibly, the law treated the industry's purchase of electricity or heating as a wholesale purchase, so the sales tax was inapplicable. When the final product (e.g., a six-pack of beer or a set of tires) is sold to the consumer, the sales tax applies then; because the sales tax is

based on the retail sales price, the sales tax will be based on the cost of all wholesale inputs, including energy. This bill taxes the wholesale purchase of energy, and thereby imposes a double taxation, first at the wholesale level, and then at the retail level.

HB-1191 Eliminate Candy & Soft Drink Sales Tax Exemption

Although non-restaurant food is exempt from sales taxes, this bill imposes the sales tax on candy and soda purchased from stores or vending machines. PASSED. House 36/29, Senate 18/17. (Rep. Pommer, Sen. Heath) Governor SIGNED. **CUT votes NO.** The bill represents another step in government micromanagement of what we choose to eat. A "soft drink" is any non-alcoholic drink that contains sweeteners. So apparently iced tea is not a "soft drink," but sweetened ice tea is. "Candy" is any product "in the form of bars, drops, or pieces" which contains sweeteners, but only if there is no flour in the product and the product does not require refrigeration. So Altoids are taxable while licorice is not—since no sweeteners are added in the production of the latter. The picayune distinctions will be highly burdensome for retailers, especially small businesses, trying to figure out what is taxed, and to apply the tax to some food purchases but not others.

Key Bill Summaries continued on page 8

**How
did the
Governor
Rate?
8%**



Governor Bill Ritter

Governor Ritter's 8% rating is down from 9% last year. Again he depended on the partisan Supreme Court to overlook the unconstitutionality of increasing taxes (now called fees) without a vote of the people and signed all bills increasing fees, eliminating tax exemptions, attacking small business, and picking winners/losers in energy. He vetoed a common sense bill which would have reigned in the exorbitant cost of state vehicle usage. Vetoed, too, the educational transparency bill which would have allowed taxpayers to see exactly how their educational tax dollars are being spent. Farewell, Governor Ritter, the first one-term governor in many years.

2010 Taxpayer Champions



**Senate Champion
Bill Cadman**

"Being recognized by CUT is always an honor. The members of CUT are steadfast in their commitment to hold elected officials accountable for votes on taxes, spending and liberty. I am grateful to be in the company of other legislators CUT has recognized as true believers in limited government."



**Senate Champion
Keith King**

"The 2010 Legislative session gives Colorado a clear choice for those who support limited government and taxation."



**Senate Champion
Mike Kopp**

"When it comes to the economy, the most important work legislators can do is to defend taxpayers. Their individual freedom and prosperity -- not more government -- is the goal. I'm pleased to be recognized by CUT as a legislator who has made defending the personal financial well being of Coloradans a top priority."



**Senate Champion
Scott Renfro**

"Tax increases, hiding as fees, have dominated the fiscal policy at the Capitol. Attacks on TABOR seem to occur daily. I have stood firm and always will against the progressive vision of growing government and controlling our lives with tax increases. I thank CUT for the ratings and encourage the tax-payers of Colorado to become active and hold anti-free market big government legislators accountable. Colorado taxpayers, families, and business cannot afford their policies."



**Senate Champion
Mark Scheffel**

"I applaud CUT for their efforts to educate the electorate and spotlight failed tax policies that affect the daily lives of Coloradans. It is an honor to be recognized by CUT. I will continue to represent and defend the rights of taxpayers in Colorado."

2010 Taxpayer Guardians



**Senate Champion
Dave Schultheis**

"The ONLY method of slowing or reversing the constant growth of government is to cut off its supply of tax and fee income. No other solution will be effective. We must be ever-vigilant to do so. Furthermore, it is counter-productive to encourage government efficiency unless those "savings" can be returned to the taxpayer; greater "efficiency" only provides funds for more programs or for the expansion of existing programs."



**House Champion
Kent Lambert**

"The 2010 Legislative session gives Colorado a clear choice for those who support limited government and taxation."



**Senate Guardian
Kevin Lundberg**

"According to the Declaration of Independence, the purpose of government is to secure our God-given, inalienable rights. This is not possible when government continues to take more and more of our individual rights through higher and higher taxes. If we stop spending and taxing more than the people can reasonably afford, freedom and prosperity will once again thrive. I am committed to putting this principle of good government back into our state's policies."



**House Guardian
Spencer Swalm**

"Colorado taxpayers have said through their consistent support of the Taxpayers' Bill of Rights (TABOR) that they don't want their taxes raised without first getting their permission. I intend to honor their wishes and the oath of office I took to protect and defend the Colorado constitution. I will oppose any legislative efforts to ignore TABOR."

ID	Name	City	State	Age	Height	Weight	Experience	Start	End	Days	Hours	Minutes	Seconds	Notes			
D 32	Casso, Edward	Thornton	CO	25	5'10"	160	16	4	25	16				D			
D 6	Court, Lois	Denver	CO	25	5'8"	140	8	2	25	8				D			
D 61	Curry, Kathleen	Gunnison	CO	25	5'7"	130	28	7	25	28				D			
R 51	DeGrosso, Brian	Loveland	CO	22	5'10"	180	88	22	25	88				R			
D 2	Ferrandino, Mark	Denver	CO	24	5'11"	170	4.17	1	24	4.17				D			
D 53	Fischer, Randy	Fort Collins	CO	25	5'10"	150	12	3	25	12				D			
D 4	Frangas, K.Jerry	Denver	CO	24	5'10"	140	8.33	2	24	8.33				D			
D 27	Gagliardi, Sara	Anavada	CO	24	5'10"	140	8.33	2	24	8.33				D			
R 21	Gardner, Bob	Colorado Springs	CO	23	5'10"	150	92	23	25	92				R			
R 63	Gardner, Cory	Yuma	CO	24	5'10"	140	87.5	21	24	87.5				R			
R 25	Gerou, Cheri	Evergreen	CO	20	5'10"	130	80	20	25	80				R			
D 10	Hullingshorst, Dickey Lee	Boulder	CO	25	5'10"	140	8	2	25	8				D			
D 5	Judd, Joel	Denver	CO	2	5'10"	110	8	2	25	8				D			
D 3	Kagan, Daniel	Denver	CO	2	5'10"	110	8	2	25	8				D			
D 52	Kefalas, John	Fort Collins	CO	3	5'10"	120	12	3	25	12				D			
D 26	Kerr, Andy	Lakewood	CO	2	5'10"	110	8.33	2	24	8.33				D			
R 28	Kerr, Jim	Littleton	CO	22	5'10"	150	88	22	25	88				R			
R 54	King, Steve	Grand Junction	CO	21	5'10"	140	84	21	25	84				R			
D 1	Labuda, Jeanne	Denver	CO	2	5'10"	110	8	2	25	8				D			
R 14	Lambert, Kent D	Colorado Springs	CO	25	5'10"	160	100	25	25	100				R			
D 13	Levy, Claire	Boulder	CO	2	5'10"	110	8.33	2	24	8.33				D			
R 16	Liston, Larry	Colorado Springs	CO	22	5'10"	140	88	22	25	88				R			
R 19	Looper, Marsha	Calhan	CO	22	5'10"	140	88	22	25	88				R			
R 60	Massey, Tom	Poncha Springs	CO	17	5'10"	130	70.83	17	24	70.83				R			
R 44	May, Mike	Parker	CO	21	5'10"	140	84	21	25	84				R			
D 8	McCann, Elizabeth	Denver	CO	2	5'10"	110	8	2	25	8				D			
D 47	McFadyen, Buffie	Pueblo West	CO	3	5'10"	120	12.5	3	24	12.5				D			
D 64	McKinley, Wesley	Walsh	CO	12	5'10"	130	50	12	24	50				D			
R 43	McNulty, Frank	Highlands Ranch	CO	22	5'10"	140	88	22	25	88				R			
D 18	Merrifield, Michael	Colorado Springs	CO	3	5'10"	120	12	3	25	12				D			
D 42	Middleton, Karen	Aurora	CO	2	5'10"	110	8.33	2	24	8.33				D			
D 9	Miklosi, Joe	Denver	CO	2	5'10"	110	9.09	2	22	9.09				D			
R 45	Murray, Carole	Castle Rock	CO	21	5'10"	140	91.3	21	23	91.3				R			
R 49	Nikkel, B.J.	Loveland	CO	21	5'10"	140	84	21	25	84				R			
D 46	Pace, Sal	Pueblo	CO	5	5'10"	20	20	5	25	20				D			
D 35	Peniston, Cherylin	Westminster	CO	3	5'10"	12	12	3	25	12				D			
D 11	Pommer, Jack	Boulder	CO	1	5'10"	4	4	1	25	4				D			
D 33	Primavera, Dianne	Broomfield	CO	3	5'10"	12.5	12.5	3	24	12.5				D			
R 30	Priola, Kevin	Henderson	CO	21	5'10"	84	84	21	25	84				R			
D 38	Rice, Joe	Littleton	CO	5	5'10"	21.74	21.74	5	23	21.74				D			
D 50	Riesberg, Jim	Greeley	CO	2	5'10"	8	8	2	25	8				D			
R 59	Roberts, Ellen	Durango	CO	18	5'10"	72	72	18	25	72				R			
D 36	Ryden, Su	Aurora	CO	2	5'10"	8	8	2	25	8				D			
D 56	Scanlan, Christine	Dillon	CO	3	5'10"	12.5	12.5	3	24	12.5				D			
D 24	Schrafer, Sue	Wheat Ridge	CO	2	5'10"	8	8	2	25	8				D			
D 31	Solano, Judy	Brighton	CO	2	5'10"	8	8	2	25	8				D			
R 65	Sonnenberg, Jerry	Sterling	CO	22	5'10"	88	88	22	25	88				R			
D 34	Soper, John	Thornton	CO	3	5'10"	12	12	3	25	12				D			
R 20	Stephens, Amy	Monument	CO	21	5'10"	87.5	87.5	21	24	87.5				R			
R 22	Summers, Ken	Lakewood	CO	20	5'10"	80	80	20	25	80				R			
R 37	Swalm, Spencer	Centennial	CO	24	5'10"	96	96	24	25	96				R			
R 58	Tipton, Scott	Cortez	CO	22	5'10"	91.67	91.67	22	24	91.67				R			
D 41	Todd, Nancy	Aurora	CO	2	5'10"	8	8	2	25	8				D			
D 23	Tyler, Max	Lakewood	CO	1	5'10"	4.17	4.17	1	24	4.17				D			
R 48	Vaad, Glenn	Mead	CO	22	5'10"	91.67	91.67	22	24	91.67				R			
D 62	Vigil, Edward	Alamosa	CO	2	5'10"	8	8	2	25	8				D			
R 15	Waller, Mark	Colorado Springs	CO	22	5'10"	91.67	91.67	22	24	91.67				R			
D 12	Weissmann, Paul	Louisville	CO	4	5'10"	16.67	16.67	4	24	16.67				D			
Total				29	23	26	27	5	27	63	5	27	5	27	683	1594	42.91

HB-1192 Sales & Use Tax of Standardized Software

This bill eliminates the sales tax exemption for downloaded software. PASSED. House 35/30, Senate 18/17. (Rep. Pommer, Sen. Heath) Governor SIGNED. **CUT votes NO.** Under a 2006 regulation, downloaded software was not subject to the sales tax. This bill repeals that regulation, and imposes the tax by statute. The bill thereby imposes on out-of-state software vendors the burden of collecting Colorado sales tax. The tax applies even to the purchase of a 95 cent ringtone for a cellphone. So a company which sells a 99 cent song to a Texas tourist who is in a Denver hotel is supposed to remit a sales tax to the Colorado Department of Revenue. The bill exempts custom software which is specially written for one and only one customer, and never sold to anyone else. Standard software that is embedded in a larger package of custom software is taxable. Software industry representatives explained to the General Assembly that the bill creates enormous complexities and would be impossible to understand, especially since the bill provides that the tax will be administered by only one part-time Department of Revenue employee.

HB-1193 CONCERNING THE COLLECTION OF SALES AND USE TAXES ON SALES MADE BY OUT-OF-STATE RETAILERS, AND MAKING AN APPROPRIATION THEREFOR. (AKA: The Amazon Tax)

This bill creates an enforcement mechanism and new reporting requirements for affiliates of any type on-line sales in Colorado made by out-of-state retailers. The bill provides for \$131,584 for one FTE, \$40,000 for legal services and \$30,000 for implementation beginning July 1, 2010 (and leaves open the option for "so much thereof as may be necessary.") PASSED. House 34/31, Senate 19/16. (Rep. Pommer/ Sen. Heath.) Governor SIGNED. **CUT votes NO.** This legislation mirrors that of some other states in an effort to squeeze every ounce of revenue out of any and all sales resulting from non-traditional means (primarily internet, but not limited to catalog and lemonade stand sales). The first reaction of the dominant internet sales company, Amazon.com, was to end its affiliate program, effectively cutting off sources of supplemental income (that is already taxable) to thousands of Colorado home based affiliates. The state claims it will generate millions of dollars in revenue, but the requirement to produce sales data on each individual who purchases anything means the real cost will be individual privacy.

HB-1194 CONCERNING THE NARROWING OF THE EXISTING EXEMPTIONS FROM THE STATE SALES AND USE TAXES FOR ARTICLES SOLD TO SELLERS OF ITEMS INTENDED FOR HUMAN CONSUMPTION THAT ARE FURNISHED BY THE SELLERS TO THEIR CUSTOMERS WITH SUCH**ITEMS WITHOUT THE ADDITION OF A SEPARATE CHARGE, AND MAKING AN APPROPRIATION THEREFOR. (AKA: The Bag Tax)**

This bill removes the tax exempt status of container packaging used to hold food items thus requiring retailers and any food sales vendors to charge for your to-go bag. The bill provides for \$94,322 and 0.9 FTE, or so much thereof as may be necessary. PASSED. House 34/29/2, Senate 18/17. (Rep. Ferrandino/Sen. Heath). Governor SIGNED. **CUT votes NO.** This legislation was supported by newspapers (their paper is tax exempt) as a good idea to support the damaging effects of plastic and paper bags in land fill. The effect of the tax is to be yet another increase in the cost of groceries or in getting anything to-go. This is the kind of taxation intended to either change behavior, or simply create an excuse to expand the state Department of Revenue. It hurts large families and is little more than a symptom of excessive government demanding more money at every turn.

HB-1195 CONCERNING THE SUSPENSION OF THE EXEMPTION FROM THE STATE SALES AND USE TAXES FOR CERTAIN ITEMS USED IN AGRICULTURAL PRODUCTION, AND MAKING AN APPROPRIATION THEREFOR.

The bill suspends the exemption from the state sales and use taxes for the sale, storage, use, or consumption of agricultural compounds used in caring for livestock, ranching and pesticides for use in the production of agricultural or livestock from March 1, 2010 to June 30, 2013. The bill provides for \$94,322 and 0.9 FTE, or so much thereof as may be necessary. PASSED. House 34/31, Senate 18/17. (Rep. Ferrandino/Sen. Heath). Governor SIGNED. **CUT votes NO.** This legislation causes one to pause as the exemption, like a large number of farm exemptions, is not treating all businesses equal. On closer evaluation, it is simply punishing farming that is not considered "organic" and effectively causing the cost of food production to increase. While CUT does not advocate granting narrow exemptions to any particular industry, this particular revocation of an exemption appears to target produce that does not fit the environmental litmus test. This will result in an increase cost at the grocery store and will encourage further subversive taxation to take place by out-of-control legislators supporting their personal environmentalist agenda.

HB-1199 Temporary Limit on the State Income Tax Deduction for a Net Operating Loss

Part of the Colorado Legislative Council Staff Fiscal Note provided the following Summary of Legislation: "Under current law, a corporation may reduce its Colorado taxable income by carrying forward its net operating loss (NOL). There is no limit on the amount of NOL that may be carried forward to reduce a corporation's income. As amended by the Senate Finance Committee, for tax years 2011, 2012, and

Legislative Phone Numbers**Call Your Colorado Legislators****Representatives****Democrats: (303) 866-2904****Republicans: (303) 866-2904****Senators****Democrats: (303) 866-2316****Republicans: (303) 866-2316**

2013, this bill limits the amount of NOL that may be carried forward to \$250,000. A NOL may be carried forward one additional year for each year that a corporation is prohibited from carrying forward a portion of its NOL resulting from the \$250,000 cap. In addition, any portion of NOLs that are deferred to 2014 due to the requirements in this bill shall be increased by an amount equal to interest set at the prime rate, as reported by the Wall Street Journal, plus one point, rounded to the nearest full percent for a period equal to the deferral period for which the NOL is deferred." PASSED. House 37/28,

Key Bill Summaries continued on page 9

How This Rating Is Done

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

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

Senate 19/16. (Rep. Ferrandino / Sen. Heath) Governor SIGNED. **CUT votes NO.** This is another example of the legislature squeezing Colorado businesses for more tax revenue. The Legislative Council Staff anticipates that this change will add \$8.2 million dollars to FY 2010-11 and \$16.6 million in FY 2011-12. At a time when Colorado businesses are struggling with the current recession it makes no sense to deny them the full exemption. The Colorado legislature has not yet learned that spending CUTS are required in a time of recession.

HB-1287 Concerning the use of a state-owned motor vehicle for commuting purposes.

The Colorado Legislative Council Staff Fiscal Note provided the following Summary of Legislation: "This reengrossed bill defines commuting as driving a state-owned vehicle between an employee's residence and his or her principal or temporary work location, except when the employee's residence is his or her principal work location or the employee is responding to an emergency. As of October 1, 2010, a state-owned vehicle may be used by an employee for commuting purposes only if current law requirements are met, the employee's job description requires it, and the employee agrees to allow the state to deduct reimbursement for commuting from his or her salary. A state agency may not waive reimbursement except for an employee who drives a clearly marked police or fire vehicle, or other qualified non-personal use vehicle. Other provisions of the bill:

- require each state agency to submit a written application to the Division of Central Services (DCS) within the Department of Personnel and Administration (DPA) for each employee that the executive director authorizes for commuting;
- direct the DCS to establish rules for commuting, to verify and approve each employee's commuting authorization, and provide an annual report to the Joint Budget Committee on the use of state-owned vehicles for commuting;
- specify that the Internal Revenue Service (IRS) lease-value rule will be used to determine the rate for employees that are required to provide reimbursement; and
- require the state to tax the employee if the amount reimbursed for the commuting use of the vehicle is less than the IRS value of the commuting benefit.

"Reimbursement monies are credited to the State-Owned Motor Vehicle Commuter Cash Fund created under the bill and appropriated to the DCS to pay operating expenses for commuter vehicles. Appropriations made to state agencies for these costs will be reduced by a corresponding amount. All interest and income is credited to and shall remain in the cash fund." PASSED. House 59/2/4, Senate 35/0, (Rep. Lambert/Sen. Cadman) Governor **Vetoed.** CUT

votes YES. The current cost of this program is approximately \$2,721,653 per year. The Colorado Fiscal Note states "Under current practice, employees who commute to work using a state vehicle must pay income taxes based on the value of the vehicle to the employee. Most employees pay taxes on \$60 per month of imputed income. This amount represents the taxable value of the commuting benefit and is not a reimbursement to the state." There are currently 1,058 employees using state vehicles for commuting purposes and travel approximately 7,458,900 miles per year. The current cost of the program is \$2,721,653 per year.

HB-1327 Transfer of Cash Fund Monies into the General Fund

This bill augments the state General Fund revenue in FY 2009-2010 by requiring the State Treasurer to transfer a total of \$87,856,471 to the General Fund from 11 different cash funds. This bill does not directly increase state expenditures but it makes over \$87 million available for appropriation by depleting funds generated for the original intended purposes (e.g., Higher Education Maintenance and Reserve Fund, Public Safety Communications Trust Fund, Local Government Permanent Fund, Law Enforcement Assistance Fund, etc.) PASSED. House 36/29, Senate 20/12/3. (Rep. Pommer, Sen. White) Governor SIGNED. **CUT votes NO.** The legislature AGAIN robs Peter to pay Paul. If the money is not needed for its intended purpose in these special funds, it should be returned to taxpayers in the form of lower taxes and fees. Instead, the State Government has

chosen to steal this money to cover its own inability to cut spending out of the General Fund.

HB-1328 New Energy Jobs

Creates a new agency ("District") to provide incentives for subsidies for energy conservation or alternative energy installations. Declares that it is not a government for purposes of TABOR and exempts it from constitutional mandates of Ethics in Government. Authorizes the issuance of \$800,000,000 in bonds that the taxpayers may NOT vote to approve. Establishes a \$10,000,000 debt fund within the Treasurer's office to make up missed payments. PASSED. House 37/26/2, Senate 20/13/2. (Rep. Miklosi, Sen. Schwartz). Governor SIGNED. **CUT votes NO.** To support this you must first believe that there is no higher or better use of a huge capital investment than what the General Assembly has determined. It's a wasteful diversion and creates a government that is not elected but run by a board appointed by elected officials, but yet is declared not to be a government. That sets a terrible precedent. Like the huge lending mess with Fannie Mae securities, the State created a similar monster and tells voters not to worry.

HB-1333 New Energy Training Program

Uses \$100,000 "stimulus money" to start up a new training program for workers who will install energy conservation and energy alternatives. PASSED. House 39/25/1, Senate 23/11/1. (Rep. Vigil, Sen. Schwartz) Governor SIGNED. **CUT votes NO.** Why didn't the last great train-

Key Bill Summaries continued on page 10

Help CUT Waste, Fraud, and Abuse of Your Tax Dollars:

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. \$20 Annual Dues/6 years \$100

I want to do more! Here is my additional donation of \$_____

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

Make checks payable to CUT, Mail to P. O. Box 24594, Denver, CO 80224)

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Email _____



How Congress Voted*

Senate Results

Bennet, M	F	10%
Udall, M	F	8%

State Average 9%

House Results

Coffman, M	B+	88%
DeGette, D	F	2%
Lamborn, D	A	93%
Markey, B	D	19%
Perlmutter, E	F	3%
Polis, J	F	8%
Salazar, J	F	8%

State Average 32%

*Source: National Taxpayers Union,
111th Congress 1st Session 2009

ing program work? There are lots and lots of government training dollars spent with no discernable results except duplication of effort and waste of taxpayer funds. Since "green energy" is not itself self-sustaining, its supporters must find many different ways to subsidize it.

HB-1365 Incentive For Utilities To Convert From Coal To Natural Gas

This bill will prod energy suppliers to convert their power plants from coal fueled to natural gas, and to allow long term natural gas supply contracts therefore. PASSED. House 53/12, Senate 20/13/1/1. (Rep. Solano, Sen. Whitehead) Governor SIGNED. **CUT votes NO.** Cowring before prospects of additional EPA 'Clean Air' regulations and the prospect of being called 'un-Green', the House in a Bi-Partisan effort and the Senate decided to substitute their collective wisdom for that of the Market, ignore the possibilities of nuclear power, cripple the State's coal mining industry, and perhaps raise the future cost of home heating. The obligatory use of natural gas for fuel may not be the best use of this valuable and versatile commodity.

HB-1370 Increase Disclosure Requirements for Issue Campaigns

Strengthens the requirements for issue committees to report expenditures on statewide ballot issues and identifies specific thresholds. Clarifies who may submit pro and con statements. PASSED. House 51/10/4, Senate 25/10 (Rep. Court, Sen. Steadman). Governor SIGNED. **CUT votes NO.** Some provisions place further administrative burdens on proponents or opponents of ballot measures; another step in restricting 1st Amendment freedoms in the interest of disclosing who is paying for what.

HB-1376 Annual State Budget (Long Bill)

The annual state budget for the fiscal year beginning July 2010 totals \$19.6 Billion. This represents an increase in the total budget of \$400 Million (about 6%) over last year's budget. PASSED. House 40/25/0, Senate 22/13/0 (Rep. Pommer, Sen. Keller). Governor SIGNED. **CUT votes NO.** This budget uses other legislation that eliminated many tax credits and exemptions and raised fees and shifted monies into the general fund from other cash accounts, which CUT has also opposed. It assumes tax revenues will rise by 5.8% in the new fiscal year even though these revenues fell by a total of \$1.3B over the last two years and we have not seen significant improvement in Colorado's economy. The legislature ignored calls from Republican members for across-the-board cuts from state agencies. Citizens have to sacrifice to make their family budgets work – but the state government refuses to show the same common sense restraint.

HB-1409 State Employee Compensation

This (very late) bill attempted to resurrect the long dead 'Step and Level' automatic pay increase system which gave automatic raises to state employees in part based on date-of-hire. PASSED. House 35/27/3, Senate 22/13 (Rep. Pommer, Sen. Tapia) Governor VETOED. **CUT votes NO.** Like a Vampire eagerly awaiting someone to lift the lid of his coffin and free him to prowl the earth to suck more blood from the taxpayer, Step-and Level almost returned. In a time of economic distress, the Legislature had no business to saddle the State and its citizens with additional annual cost increases, some of which could be termed 'Dozing for Dollars'. Further the newly founded union would have been established as a player in determining pay rates. Thank the Governor for driving another nail into this coffin. To add insult, this bill was tagged as an emergency measure to preclude citizen review.

HB-1417 Pay Equity Commission within the Department of Labor and Employment

This bill creates an 11-member Pay Equity Commission in the Department of Labor and Employment, the members of which are to be appointed by the Governor by August 1, 2010.

The non-paid commission will educate employers and employees regarding pay equity and best practices for encouraging equal pay. The commission will submit reports to the General Assembly by June 30th of each year until it sunsets on July 1 2015. The Department of Labor and Employment is authorized to accept gifts, grants and donations for the commission's work. PASSED. House 35/28/2, Senate 21/13/1. (Rep. Peniston/ Sen. Williams) Governor SIGNED. **CUT votes NO.** A commission funded by "gifts" that will then put pressure on businesses for its agenda? Really? Gifts from whom? This one doesn't quite pass the smell test! Colorado doesn't need any more intrusion on its businesses. And State Government does not need another commission which will undoubtedly end up taking paid government employee time and materials at a time when funding is supposedly so limited.



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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 24594, Denver, CO 80224, 303-494-2400 REV 2009

**SAVE THE DATE:
SATURDAY, SEPTEMBER 25, 2010**

8:00 AM REGISTRATION, PROGRAM 9:00 AM

You are invited to Breakfast to honor
The Outstanding Legislators of 2010

SPEAKER AND LOCATION: TBD

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from the Colorado Union of Taxpayers

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President's Insights

From CUT
President
Marty Neilson



Where is the outrage? The Governor, Legislature, and local media continually bemoan the budget cuts. What budget cuts? Total appropriations FY2008-2009 \$18.6 Billion; FY2009-2010 \$19.2 Billion; FY2010-2011 \$19.6 Billion. Do none of these people understand simple math? With a budget increasing year over year, why is it all we hear about is the millions of dollars the budget has been cut? It is because the ever-increasing lust for more of your tax dollars is more important than the truth. It is the "sky is falling" technique. Oh yes, they all want to tell you about federal mandates, the General Fund, etc.; but, the facts are clear. There have been no budget cuts.

TABOR, the taxpayers' bill of rights, is still under assault. Were it not for TABOR, the Legislature would spend us into bankruptcy just like California. With a complicit State

Supreme Court, the Legislature boldly pushed through legislation (take the dirty dozen) which constitutionally required a vote of the people. Also, during the 2010 session taxes morphed as fees, implemented again without a vote of the people. Referendum C did permanent damage to TABOR by setting a new revenue limit that increases with population and inflation and no longer gets reset when revenues go down. So, even though the Ref C "time out" has expired, don't expect TABOR refunds for a long, long time. What we need now is a legal challenge to Referendum C. How can you change the Colorado constitution by enacting a statute?

This was a great year for CUT! Six Senate Champions and one House Champion received 100%. Yet the session overall was a great disappointment to taxpayers and small business. The November election is the time to elect more fiscally responsible state senators and representatives. Elect fiscally conservative senators and representatives and fiscal sanity might just happen in the 2011 legislative session. Visit the CUT website (www.coloradotaxpayer.org) to find whether or not your candidate has signed the CUT pledge. (see page 11) If he has not, encourage him to do so. Legislators must be held accountable to those footing the bill.

I urge to you to vote YES on amendments 60 and 61 and proposition 101. These are moderate, modest proposals for tax relief and tax reform. Amendment 60 will undo the unfair property tax increase and end illegal tax hikes lacking voter approval. Amendment 61 revives 1876 ban on state borrowing, requires voter approval before local borrowing, and limits term and amount of borrowing. Don't allow government to saddle your children with long-term debt and high interest payments. Proposition 101 will undo the new exorbitant vehicle tax, end taxes and fees on phone (except 911), pager, cable bill, trims income tax rate .1% only if yearly tax revenue grows 6+%. If you sincerely believe in smaller government, support TABOR, and believe you know better how to spend your hard-earned money than government, you will embrace these tax relief measures.

Please continue to support the Colorado Union of Taxpayers with your dues of \$20 and your contributions. The tax and spend lobbies continually want to increase their grasp on your pocketbook and your liberty. We must band together now to halt the rapid growth of government, the incessant, intrusive regulations crippling small business in our state, and the nanny-state mentality chipping away at our liberty.

Marty Neilson