

Guest Commentary: How to figure out your state tax receipt

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One of your biggest bills of the year comes due today: your taxes. Did you get an itemized receipt? Not likely.

If you had gotten one, and you are a typical Coloradan making an average of \$31,109, your state tax receipt would look something like this based on next year's proposed budget:

K-12 education: \$359

Public colleges and universities: \$72

Prisons: \$68

Transportation: \$134

Elected officials and their staff: \$20

Economic development: \$3

Health care programs: \$208

Behavioral health: \$39

Your hypothetical receipt would include other items, such as state patrol, services to vulnerable populations, and funding for the Department of Agriculture, for a total income, sales and gas tax bill of \$1,233.

The receipt, part of the Balancing Act online budget simulation and taxpayer receipt tool, will also include an item that will be puzzling to most: "TABOR Refund." The state currently estimates that in 2015-16, it will return \$187 million to taxpayers due to the Taxpayer's Bill of Rights. Someone with average income would pay \$19 to help fund this statewide refund, but the actual amount will not be known until policymakers decide how the payments will be distributed.

If you want to get your own estimate of what you'll pay in state taxes under the proposed budget, [click here](#). Enter your income, age and how much you drive and you will be presented with a receipt showing how your taxes will be divided up to pay for more than 30 items.

Scroll to the bottom of your receipt and you will be invited to try an interactive simulation of the 2015-16 state budget. Here you don't just see what your tax dollars pay for — you get to set your own priorities. Are you upset that the state has not met its obligations under Amendment 23 to fund education and want to restore lost funding? Then plus it up. Do you think we should invest more in our future by allocating more to transportation and higher education? Here's your chance to increase. Or, if you think government is already too big and you want bigger refunds, add it here.

However, all this spending has to be paid for. If you go to the revenue side of the equation and try to raise \$14 million, for example, by increasing the income tax rate by one one-hundredth of a percent, you are

informed that the Colorado constitution requires a vote of the people before that can happen. As a voter, the simulation allows you to make the change after giving you a warning, but this is not an option available to elected officials.

And this is the point. There is near unanimous agreement that the state constitution creates an ungovernable situation. Amendment 23 requires more spending on education (although a clever interpretation has blunted this) and TABOR limits revenue. This has been likened to pressing the accelerator and the brake at the same time.

Voters are the ones who approved these conflicting amendments and voters are the only ones who can change them.

Today—tax day—is a great time to learn about what our state income, sales and gas taxes pay for and then decide if we have the balance right between spending on education, health, transportation, refunds and everything else. Legislators discuss this all the time but without much of a result. But, since we are the ones who actually pay the bill and the constitution can only be changed by us, our position is the one that matters.

Go get your taxpayer receipt and check out the state budget. Invite your friends and family, and then ask yourself if we are funding the right things at the right level. Finding the constitutional solution to this problem will be hard, but learning how your tax money is spent and deciding if it is going to the right places is a step everyone can take. Go online and give it a try.

Chris Adams is president of Engaged Public, a firm whose mission is to develop strategies for better policy. Get your receipt at www.ColoradoTaxpayerReceipt.com.

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