

**Second Regular Session  
Sixty-seventh General Assembly  
STATE OF COLORADO**

**REVISED**

LLS NO. R10-0338.01 Esther van Mourik

**SJR10-002**

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**SENATE JOINT RESOLUTION 10-002**

101 **CONCERNING A REQUEST FOR A COMPREHENSIVE TAX STUDY.**

1           WHEREAS, The General Assembly is constitutionally obligated  
2 to provide by law for an annual tax sufficient, with other resources, to  
3 defray the estimated expenses of state government and is authorized to  
4 vest counties, cities, towns, districts, or other local government entities  
5 with the power to assess and collect taxes; and

6           WHEREAS, The state constitution requires that the General  
7 Assembly assure just and equalized valuations for assessment of  
8 nonexempt real and personal property; and

9           WHEREAS, The tax policy of the state has not been  
10 comprehensively studied since 1958; and

11           WHEREAS, A comprehensive review of the state's revenue system  
12 will aid the General Assembly in carrying out its obligation to assure the  
13 equitable distribution of state and local tax burdens among Colorado  
14 taxpayers; and

15           WHEREAS, In this time of significant budget cuts, revenue

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

HOUSE  
Final Reading  
January 22, 2010

SENATE  
Final Reading  
January 20, 2010

1 shortfalls, and economic uncertainty, it is impossible for the General  
2 Assembly to fund a comprehensive tax study from its budget; now,  
3 therefore,

4 *Be It Resolved by the Senate of the Sixty-seventh General Assembly*  
5 *of the State of Colorado, the House of Representatives concurring herein:*

6 (1) That the General Assembly requests a comprehensive tax  
7 study be performed by the University of Denver and that such study be  
8 funded by the private sector.

9 (2) That the comprehensive tax study consider, but not be limited  
10 to, the following:

11 (a) A nonpartisan review of tax policy of the state and local  
12 governments in Colorado;

13 (b) Whether changes in tax policy or tax laws would aid in  
14 ensuring the equitable distribution of state and local tax burdens among  
15 Colorado taxpayers;

16 (c) The relationship of state and local taxes to the long-term  
17 economic growth and prosperity of the state, its communities, and its  
18 citizens;

19 (d) The burdens on individuals and businesses resulting from  
20 taxes imposed by the state and by local governments and how these  
21 burdens have changed over time;

22 (e) The changing burdens on the state and local governments in  
23 financing the provision of public services to the residents of Colorado;

24 (f) Recommendations concerning the optimum combination of  
25 broad-based state and other state and local taxes to adequately finance  
26 future needs for state and local government services and equitably  
27 distribute the burdens on taxpayers;

28 (g) Future trends that might create financial impacts on the state  
29 and local governments within the next ten years and evaluating the ability  
30 of the tax base of the state and local governments to respond to those  
31 trends;

32 (h) The rates, bases, credits, and exemptions of each state and  
33 local tax; and

34 (i) The potential revenue and expenditure limitations for state and  
35 local governments.

36 (3) That the General Assembly requests a report be generated and  
37 provided to the First Regular Session of the Sixty-eighth General  
38 Assembly in January 2011.