

**First Regular Session
Sixty-third General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. R01-0996.01 Gregg Fraser

HJR01-1049

HOUSE SPONSORSHIP

Groff, Borodkin, Garcia, Grossman, Jameson, Madden, Marshall, Romanoff, and Saliman

SENATE SPONSORSHIP

(None),

House Committees

Finance

Senate Committees

HOUSE JOINT RESOLUTION 01-1049

101 **CONCERNING AN INTERIM STUDY OF THE EFFECT OF THE TAXPAYER'S**
102 **BILL OF RIGHTS CONTAINED IN SECTION 20 OF ARTICLE X OF**
103 **THE COLORADO CONSTITUTION ON THE STATE BUDGET**
104 **PROCESS.**

1 WHEREAS, The people of the state of Colorado adopted section
2 20 of article X of the Colorado constitution, also known as the Taxpayer's
3 Bill of Rights (TABOR), in November 1992; and

4 WHEREAS, TABOR contains diverse restrictions and
5 requirements on the operation of state government, including tax,
6 revenue, spending, and debt restrictions and voter approval and reserve
7 requirements; and

8 WHEREAS, The general intent of the people in adopting TABOR
9 was to require voter approval for tax and debt increases and to limit the
10 unrestrained growth of government; and

11 WHEREAS, A number of unanticipated circumstances, such as

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.

1 Colorado's rapid economic expansion and population increases followed
2 by a recent slowdown in the economy, have begun to test the ability of
3 TABOR to limit the growth of state government without impairing the
4 ability of the state to provide reasonable and necessary governmental
5 services; and

6 WHEREAS, After almost 10 years of operating in accordance with
7 the provisions of TABOR, it is now appropriate to study the effect of
8 TABOR on the budget process and its effect on the ability of the state to
9 continue to provide critical governmental services; now, therefore,

10 *Be It Resolved by the House of Representatives of the Sixty-third*
11 *General Assembly of the State of Colorado, the Senate concurring*
12 *herein:*

13 (1) That there is hereby created an interim committee to study the
14 impact of TABOR on the state budgeting process, which shall meet in the
15 interim after the First Regular Session of the Sixty-third General
16 Assembly.

17 (2) That the committee shall consist of 10 members as follows:

18 (a) Five members of the House of Representatives, 3 of whom
19 shall be appointed by the Speaker of the House of Representatives and 2
20 of whom shall be appointed by the Minority Leader of the House of
21 Representatives; and

22 (b) Five members of the Senate, 3 of whom shall be appointed by
23 the President of the Senate and 2 of whom shall be appointed by the
24 Minority Leader of the Senate.

25 (3) That the committee shall consider, but need not be limited to,
26 the following issues:

27 (a) The manner in which TABOR has affected state revenues,
28 expenditures, and the state budgeting process;

29 (b) The manner in which TABOR has affected or will affect the
30 ability of the state to provide governmental services and meet the capital
31 construction and maintenance needs of the state;

32 (c) The effect of TABOR on the use of state cash funds to provide
33 moneys for governmental services and programs;

34 (d) The effect of using changes in population growth and inflation
35 as the basis for allowing changes in state fiscal year spending and
36 whether this standard effectively limits the growth of state government or
37 jeopardizes the ability of the state to carry out its essential functions;

38 (e) The potential for and the effect of the automatic ratcheting
39 down of state revenues under TABOR;

40 (f) The requirement that revenues be set aside as an emergency
41 reserve and its effect on the amount of revenues available for government

1 purposes; and

2 (g) The effect of using current mechanisms enacted by the
3 General Assembly to refund excess state revenues.

4 (4) That, notwithstanding any other provision to the contrary, the
5 committee shall not study nor make recommendations concerning the
6 limitation or repeal of the provisions of TABOR that allow voters to
7 approve new state taxes, tax rate increases, extensions of expiring taxes,
8 or the creation of multiple-fiscal year debt.

9 (5) That the committee shall meet no more than 6 times beginning
10 in June 2001. The committee shall allow the Office of State Planning and
11 Budgeting, and such other executive departments and agencies as the
12 committee deems appropriate, to present or submit information for the
13 committee's consideration. Each meeting of the committee shall include
14 an opportunity for public comment on items related to the committee's
15 agenda. The committee may form subcommittees to accomplish its goals
16 and may invite government officials, employees, and members of the
17 community to participate in such subcommittees.

18 (6) That the members of the committee shall be compensated as
19 provided in section 2-2-307, Colorado Revised Statutes, for attendance
20 at meetings of the committee.

21 (7) That the Joint Budget Committee staff, Legislative Council
22 staff, the Office of Legislative Legal Services, and the State Auditor's
23 Office shall be available to assist the committee in carrying out its duties.

24 (8) That all expenditures incurred while conducting this study
25 shall be approved by the chair of the Legislative Council and paid by
26 vouchers and warrants drawn as provided by law from moneys allocated
27 to the Legislative Council for legislative studies from appropriations
28 made by the General Assembly.

29 (9) That the committee shall make a report to the General
30 Assembly no later than November 15, 2001. Such report may include
31 recommendations for legislation, including but not limited to concurrent
32 resolutions and bills that the committee deems appropriate for the state
33 to budget for and meet the governmental needs of the citizens of
34 Colorado. Any legislation recommended by the committee shall be
35 treated as legislation recommended by any other interim committee for
36 purposes of any introduction deadlines or bill limitations imposed by the
37 Joint Rules of the Senate and House of Representatives.