



Board of County Commissioners

MEMORANDUM

To: Board of County Commissioners
From: Commissioners' Office Policy Team
Subject: Recommendations for Boulder County positions on state ballot measures
Date: October 14, 2025

The Policy Team is proposing that the Board of County Commissioners take positions of support on the two state ballot measures that county voters will be considering at the 2025 Coordinated Election. Ballots for the election will begin to be mailed to registered voters on Friday, October 10, 2025. Election Day is Tuesday, November 4, 2025.

STATE BALLOT MEASURES

Staff recommends that Boulder County support Proposition LL and Proposition MM, as both ballot measures align with public policy goals and priorities identified as important to the residents of Boulder County by the Board of County Commissioners.

Proposition LL (statutory)

Position recommendation: SUPPORT

LL	Retain and Spend State Revenue Exceeding the Estimate for Proposition FF
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If passed, Proposition LL would allow the state to retain \$12.4 million in tax revenue that was collected from Proposition FF taxes paid by households earning \$300,000 or more annually, including interest, rather than refunding it. These revenues will be spent on the Healthy School Meals for All Program. Any funds beyond what is needed to cover the Healthy School Meals for All program will support other programs that increase access to food for low-income Coloradans.

The Healthy School Meals for All program was created by Proposition FF in 2022. If Proposition LL is not approved, the \$12.4 million will be refunded to taxpayers beginning in FY 2025-26.

Boulder County supports programs that increase access to healthy foods and locally grown foods. [School meal programs help relieve child food insecurity](#), and research shows that universal school meal programs improve student test scores for elementary and middle school students. Additionally, the first year of the Healthy School Meals for All program saw a [32% increase in student participation \(37% increase in breakfast, 30% increase in lunch\)](#), compared to the previous academic school year without the program.

Claire Levy County Commissioner **Marta Loachamin** County Commissioner **Ashley Stolzmann** County Commissioner

Boulder County Courthouse • 1325 Pearl Street • Boulder, Colorado 80302 • Tel: 303.441.3500 • Fax: 303.441.4525
Mailing Address: P.O. Box 471 • Boulder, CO 80306 • www.BoulderCounty.gov • commissioners@bouldercounty.gov

Proposition MM (statutory)
Position recommendation: SUPPORT

MM	Increase State Taxes for School Meals and Food Assistance Programs
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If passed, Proposition MM will increase state income taxes paid by households earning \$300,000 or more by reducing current income tax deduction amounts that were included in Proposition FF, approved by Colorado voters in 2022. By reducing the deductions, Proposition MM will increase Colorado taxable income and thus increase income tax revenue. The new tax revenue may be used for food assistance programs, including the Healthy School Meals for All (HSMA) Program and the Supplemental Nutrition Assistance Program (SNAP). If the measure is not approved, taxes for households earning \$300,000 or more annually will remain unchanged, and there will be no new revenue for the HSMA Program or SNAP.

During the 2025 Special Session of the General Assembly, Boulder County supported [SB25B-003, Health School Meals for All](#), which amended the 2025 Regular Session legislation that referred Proposition LL and MM to the ballot by expanding the allowable uses of the funding and allowing the state to retain tax revenues above the original projections.

Boulder County supports policies and programs that increase access to food for children and families, including the provision of school meals for all children. The county also supports efforts to support Coloradans in applying for or renewing SNAP benefits.

Boulder County staff currently provide support to Boulder County residents who are applying for and or renewing [SNAP benefits](#). Each year, SNAP benefits provide more than \$85 million dollars of food assistance to 22,000 people living in Boulder County. These purchases in turn support the local economy of food retailers. [Access to SNAP benefits is proven to reduce food insecurity, help alleviate poverty, and improve the health of people receiving benefits](#). Food insecurity and poverty are driven by [long-standing barriers and inequality](#) in housing, education, and the labor market. As noted by the Colorado Children’s Campaign, “Black, Latine, and American Indian/Alaska Native Coloradans are still significantly more likely to experience poverty due to past and current policies that create more barriers to financial prosperity for families of color.”ⁱ SNAP and other programs that provide universal school lunch and direct assistance for food directly alleviate and reduce poverty.

ⁱ Colorado Children's Campaign. (2023, October 20). *The official poverty rate in Colorado dropped in 2022 – but the end of pandemic-era protections is affecting Colorado families’ financial stability*. <https://www.coloradokids.org/the-official-poverty-rate-in-colorado-dropped-in-2022-but-the-end-of-pandemic-era-protections-is-affecting-colorado-families-financial-stability/>