



Board of County Commissioners

MEMO

To: Board of County Commissioners

From: Commissioners' Office Policy Team

Subject: Recommendations for Boulder County positions on state ballot measures

Date: October 14, 2021

The Policy Team proposes that Boulder County take positions as indicated on the following statewide ballot measures. These measures will be considered by voters during the 2021 election cycle, currently underway. An explanation of these proposed positions can be found below the table.

<i>State Measures</i>	<i>Proposed position</i>
Amendment 78, Legislative Authority for Spending State Money	OPPOSE
Proposition 119, Learning Enrichment and Academic Progress Program	OPPOSE
Proposition 120, Property Tax Assessment Rate Reduction	OPPOSE

Amendment 78, Legislative Authority for Spending State Money

This Amendment would require that all funds received by the state be subject to appropriation by the legislature. Currently, funds such as FEMA disaster relief and federal transportation dollars are not subject to legislative appropriation. Imposing this requirement could result in severe delays in funding being made available to the county for critical needs such as public health pandemic response or wildfire recovery. Doing so would not be fiscally responsible nor would it advance the economic vitality and well-being of Boulder County residents.

In recommending an OPPOSE position for this Amendment, Boulder County as part of its 2021 State Legislative Agenda has adopted the following relevant positions:

Legislative Principles

Fiscal Responsibility: Boulder County recognizes the importance of a state government that is fiscally responsible and advances the economic vitality and well-being of all Coloradans. We appreciate the opportunity to provide input into and remain informed about the state budget, and we seek collaboration with the state, especially with regard to decisions and processes that affect our organization or our constituents. Boulder County believes it is critical to the long-term health of Colorado's economy to address the state revenue structure that restricts the state's

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ability to respond to changing economic conditions, including the Taxpayer Bill of Rights and Amendment 23

State Fiscal & Governance

SUPPORT EFFORTS TO BRING FISCAL STABILITY TO THE STATE OF COLORADO: *The state and its counties are intertwined in many significant ways when it comes to the delivery of services to Colorado residents. As a result, Boulder County will continue to engage with any substantive efforts to evaluate and address the ongoing structural and budgetary challenges that negatively impact the fiscal stability and sustainability of the State of Colorado, and by extension, its local government partners. For example, in 2020 the county supported Amendment B, which was approved by the statewide electorate and repealed the Gallagher Amendment from the state constitution. Additional state fiscal stability efforts should look to: Reform the Taxpayer Bill of Rights to at minimum eliminate the ratchet effect and lift the revenue and spending limits included in it; explore creative solutions such as local government revenue sharing and service taxes; repeal or modify the three-percent TABOR reserve requirement; and conduct a periodic review and assessment of Colorado's tax credits and exemptions to ensure that these benefits create public value.*

Proposition 119, Learning Enrichment and Academic Progress Program

This Proposition would increase state taxes on cannabis products by \$137.6 million per year and reallocate a portion of the public schools land income fund to support out-of-school learning opportunities for children. A new state agency would be created to administer this program. While Proposition 119 does raise new revenue, creation of such a program would also divert scarce existing state revenues and future taxing capacity to a narrow set of educational programs, as opposed to preserving the potential to use these funds to support the public education system as a whole and enable the provision of more equitable services to all children. In addition, the funds would be overseen by an unelected board with limited public accountability.

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Equity: *Boulder County supports equity for all residents. In 2018, the county commission identified equity and justice as one of its five strategic priorities. Boulder County strongly support rights and protections for all people, including but*

not limited to Black, Indigenous, and other People of Color, people in LGBTQIA+ communities, people who have immigrated into the United States, who are older adults, Native American, female, and/or are earning a low-wage at their employment. In addition to serving as an overarching principle for the entire legislative agenda, social justice and equity considerations are also noted where appropriate for specific policy positions.

Proposition 120, Property Tax Assessment Rate Reduction

This Proposition would reduce property tax rates for certain types of property. The result of this reduction would be an estimated state revenue loss of \$1.03 billion in 2023. Reductions in state revenue will only make it more challenging for the state to provide critical services to a growing population, and to support similar investments in services by Boulder County and other local governments.

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