



The following are Independence Institute's voting recommendations based on its review of all ballot measures.

Recommendation
VOTE NO

Amendment B: Repeal Gallagher Amendment

Why we oppose Amendment B

The Gallagher Amendment helps ensure residential property taxes remain low. While there is currently excessive burden on businesses [they are assessed four times the residential assessment rate], repeal of Gallagher does not provide tax relief to businesses. Repealing it would ensure higher property taxes for residential properties while doing nothing to decrease the tax burden on commercial properties. While imperfect, Gallagher is the only safeguard in place to protect against skyrocketing residential property taxes and should remain in place until a better proposal is presented. Rather than repealing Gallagher, voters should demand that legislators present a real solution to the disparity between residential and commercial property taxes that ensures low rates for all.

Recommendation
VOTE YES

Amendment 77: Local Voter Approval of Casino Bet Limits & Games in Black Hawk, Central City, and Cripple Creek

Why we support Amendment 77

It isn't the place of the state government to impose restrictions on things like betting limits. Amendment 77 helps move those decisions to local communities directly impacted by such restrictions.

Recommendation
VOTE NO

Proposition EE: Taxes on Nicotine Products

Why we oppose Proposition EE

This is another "sin tax." This form of taxation gives the government more control over consumer behavior by making it financially burdensome for consumers to do things the government doesn't approve of them doing. It is also worth mentioning the tax burden from Proposition EE would disproportionately fall on low and middle earners.

Recommendation
VOTE YES

Amendment C: Conduct of Charitable Gaming

Why we support Amendment C

Amendment C makes it easier for charitable organizations to conduct charitable gaming activities like bingo or raffles by allowing them to employ people other than unpaid volunteers who are members of the organization.

Recommendation
VOTE YES

Amendment 76: Citizenship Qualification of Voters

Why we support Amendment 76

Amendment 76 simply clears up any potential constitutional language ambiguity by explicitly stating that to vote in Colorado elections, you must be a U.S. citizen and you must be 18 years of age.

Recommendation
VOTE NO

Proposition 113: Adopt Agreement to Elect U.S. President By National Popular Vote

Why we oppose Proposition 113

If passed, all of Colorado's electoral votes would go to the candidate who wins the most votes nationally, regardless of which candidate is chosen by Coloradans. The measure would directly violate Colorado's Constitution, which states, "The general assembly shall provide that...the electors of the electoral college shall be chosen by direct vote of the people [of Colorado]." Apart from this constitutional issue, the national popular vote is problematic, because it would concentrate the power to elect the president in high-population states on the coasts, diminishing the voice of small states like Colorado.

Recommendation
VOTE NO

Proposition 114: Reintroduction and Management of Gray Wolves

Why we oppose Proposition 114

This measure would reintroduce the gray wolf to the Western Slope. This presents several problems. First, wildlife management decisions are best addressed by Colorado Parks and Wildlife, not via ballot initiative. Second, it will prove expensive as taxpayers would foot the bill to compensate owners for livestock losses. Worst of all, however, is the implication this would have for private property rights. Because the gray wolf is listed as an endangered species under the Endangered Species Act, introducing the animal to the Western Slope would potentially subject Colorado property owners to draconian federal regulations, greatly diminishing their right to use their property productively. Wolves are already in Colorado. Introducing the gray wolf has seen broad opposition from wildlife biologists, farmers, and ranchers.

Recommendation
NONE

Proposition 115: Prohibit Abortions After 22 Weeks

It is Independence Institute policy not to weigh in on social issues, including abortion. If Proposition 115 passes, it would prohibit late-term abortions, except when necessary to save the mother's life. A woman getting a late term abortion would face no criminal charges; and anyone who performed a prohibited abortion would risk medical license suspension and a misdemeanor charge punishable by fine, not jail time.

Recommendation
VOTE YES

Proposition 116: State Income Tax Rate Reduction

Why we support Proposition 116

This is a modest income tax cut of .08% for ALL taxpayers, from 4.63% to 4.55%. Everyone who pays income taxes will receive the exact same tax cut in proportion with what they pay. Governor Polis has endorsed the measure, citing the need for bringing back jobs and generating economic growth. Colorado is competing with every other state for jobs, and a slim tax code is one of the main ways to attract businesses, entrepreneurs, and job creators. The state of Colorado has created and collected billions of dollars in new taxes and fees on Coloradans in recent years without voter consent. This tax cut will give taxpayers back a small portion of their money that has been taken without their consent.

Recommendation
VOTE YES

Proposition 117: Voter Approval for Certain New State Enterprises

Why we support Proposition 117

Colorado's Taxpayer's Bill of Rights (TABOR) requires voter approval for tax increases. Legislators have skirted this requirement by simply calling new taxes "enterprise fees." If passed, all new enterprises (funded by fees and surcharges) with a revenue over \$100 million in the first five years would be placed on the ballot. The measure would only apply to new enterprises and would not affect existing enterprises and fees. We call this measure "Vote on Fees" because it gives Coloradans the power to approve large new fees as we do new taxes.

Recommendation
VOTE NO

Proposition 118: Paid Family and Medical Leave Insurance Program

Why we oppose Proposition 118

This measure creates, for the first time, a payroll tax in Colorado. This is a tax on wages that comes directly out of workers' paychecks before they even see it. In addition, employers would pay the same amount as their employees on every dollar they pay employees. The tax is intended to fund a new business mandate, also created by the measure, which requires businesses with over nine employees to pay employees for family and medical leave. Even so, projections show that already in its first year, the premium collections will be insufficient to cover the program's expenses. Further, there is a provision allowing the director of the program to independently elect to raise the payroll tax. A poorly designed program, the negative economic consequences are not worth the benefits.