

Rates the Legislature

Seventieth General Assembly, Second Regular Session 2015 • Report prepared by the Colorado Union of Taxpayers

CONGRATULATIONS!

2015 Taxpayer Champions*

Senate Champion
Vicki Marble 89%

R - Fort Collins

House Champions

Stephen Humphrey 93%

R - Windsor

Gordon Klingenschmitt 93%

R - Colorado Springs

Patrick Neville 93%

R - Franktown

Kim Ransom 93%

R - Littleton

2015 Taxpayer Guardians*

Senate Guardians

Jerry Sonnenberg 84%

R - Sterling

House Guardians

Dan Nordberg 92%

R - Colorado Springs

* Highest score in each house. (rounded)

COLORADO UNION OF TAXPAYERS RATES THE 2015 LEGISLATURE

Benjamin Franklin when answering a question after the Constitutional Convention, "What do we have?" His response, "a republic if you can keep it." Can we keep it?

2015 Legislature earns another F. Coloradans can rejoice. Senate killed many terrible bills. Give aways and tax credits for special interests killed by the Republican Senate. Take a look—HB-1001 Early Childhood Education Dev Scholarships, HB-1027 In-state Tuition American Indian Tribes With Ties to CO, HB1320 Agricultural Market Development Grants, and HB-1389 Create New Hospital Provider Fee Enterprise. Unfortunately, the House killed many good bills.

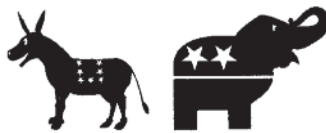
Bills favorable to taxpayers and business killed by House committees. Take a look: SB-052 Health Benefit Exchange Review, SB-180 Regulatory Reform Act 2015, and SB-181 Immediate Appeal Order Appointing Receiver. And, the Governor stepped in to veto at least one good bill. HB-1098, the red light camera bill, passed both houses only to be vetoed by Governor Hickenlooper. Many CUT pledge signers were a disappointment this session especially when voting in favor of HB-1057 which meddles with citizen's right to petition government.

Key Bill Summaries
Begin on Page 2

Year to Year?

Overall the Senate scored 50%, up from 39% last year. The House scored 44%, up from 38% last year. See the CUT Grid on pages 6-7.

Governor's Score...
See Page 4



How Did the Parties Score?

Senate

Democrats 27%
Republicans 71%

House

Democrats 11%
Republicans 79%

Complete Listing and Scores Inside

Directory

- Party Scores1
- Year to Year Comparison1
- Senate Scores: High to Low2
- House Scores: High to Low3
- How did the Governor rate?4
- Taxpayer Champions & Guardians5
- Key Bill Summaries
- Senate Bills2 - 8
- House Bills8 - 10
- CUT's Ratings Grid6 - 7
- How CUT ratings are determined8
- Legislator Phone Numbers8
- Candidate/Legislator Pledge Form9
- Coloradoans in US Congress11
- CUT President's Insights12



KEY BILL SUMMARIES

SB-52 Health Benefit Exchange Review Committee Approval

This Bill would have required that the Health Benefit Exchange Implementation 'Review Committee' approve the salary increases, bonuses, and other monetary benefit increases for State Health Benefit Exchange employees. POSTPONED INDEFINITELY. Senate 24/11, House Health, Insurance, & Environment 7/6. (Sen. Crowder./Rep. Keyser). **CUT votes YES.** Given the abuses of bonus payments across the country in both government agencies and the private sector, where there has been no oversight, it would have been most reasonable to have some outsider monitoring both the destination and the performance of those receiving taxpayer money.

SB-121 Drinking Water Fund Assist Non Profits

This bill empowers the State of Colorado to spend money, make loans and contract to make loans out of the drinking water revolving fund to Private Nonprofit Entities for "eligible projects". PASSED. Senate 27/7/1, House 47/17/1. (Sen. Crowder./Rep. Dore) Governor SIGNED. **CUT votes NO.** This bill allows the state of Colorado to appropriate and distribute state funds to private entities with as few as 25 recipients of the benefit. There is no benefit to the general citizenry of Colorado and establishes another means for the government to subsidize private ventures with public funds. Another example of wealth redistribution.

SB-141 Income Tax Credit To Reimburse Property Taxes Paid Eligibility

For five income tax years beginning in 2015, there is an income tax credit to reimburse a qualifying taxpayer for personal property taxes paid in Colorado for which the taxpayer does not already receive a state or federal income tax benefit. POSTPONED INDEFINITELY. Senate 25/10, House Finance 5/1. (Sen. Scheffel/Rep. Thurlow). **CUT votes YES.** Although a House committee killed this bill, CUT felt that raising the amount of property exempted from taxes and allowing a state income tax credit for property taxes already paid makes good economic sense because it allows taxpayers to keep more of their own hard earned money. It eliminates double taxation on the exempt amount, leaving more purchasing and investing power in the hands of consumers.

SB-180 Regulatory Reform Act 2015

The bill enacts the "Regulatory Reform Act of 2015". Section 2 makes a legislative declaration

Senate Scores: Friend or Foe?

Highest to Lowest - Who is representing your best interest as a taxpayer? Here's what Members of Colorado's Senate earned on CUT's 2015 Ratings Scorecard:

Score	Senator	Pledge	Party	District	Home
88.89	Marble, Vicki	P	R	23	Fort Collins
84.00	Sonnenberg, Jerry		R	1	Sterling
82.35	Lundberg, Kevin	P	R	15	Berthoud
80.95	Neville, Tim	P	R	16	Littleton
80.00	Hill, Owen	P	R	10	Colorado Springs
78.95	Lambert, Kent	P	R	9	Colorado Springs
78.26	Scott, Ray		R	7	Grand Junction
76.19	Holbert, Chris	P	R	30	Parker
73.68	Baumgardner, Randy	P	R	8	Hot Sulfur Spgs
72.22	Balmer, David	P	R	27	Centennial
71.43	Woods, Laura	P	R	19	Arvada
68.75	Cooke, John		R	13	Greeley
64.71	Roberts, Ellen		R	6	Durango
63.16	Grantham, Kevin	P	R	2	Canyon City
58.82	Crowder, Larry		R	35	Alamosa
58.82	Scheffel, Mark		R	4	Parker
52.94	Cadman, Bill	P	R	12	Colorado Springs
41.18	Martinez-Humenik, Beth		R	24	Northglenn
37.50	Garcia, Leroy		D	3	Pueblo
35.29	Carroll, Morgan		D	29	Aurora
35.29	Guzman, Lucia		D	34	Denver
35.29	Kefalas, John		D	14	Fort Collins
33.33	Donovan, Kerry		D	5	Wolcott
30.00	Heath, Rollie		D	18	Boulder
29.41	Aguilar, Irene		D	32	Denver
29.17	Jones, Matt		D	17	Louisville
27.78	Jahn, Cheri		D	20	Wheat Ridge
27.78	Merrifield, Michael		D	11	Colorado Springs
27.78	Newell, Linda		D	26	Littleton
27.78	Todd, Nancy		D	28	Aurora
25.00	Hodge, Mary		D	25	Brighton
21.05	Steadman, Pat		D	31	Denver
10.53	Johnson, Michael		D	33	Denver
10.00	Kerr, Andy		D	22	Lakewood
8.70	Ulibarri, Jessie		D	21	Commerce City

P = Taxpayer Pledge Signer

Overall Senate Score 50%

about the importance of businesses with 100 or fewer employees to the Colorado economy and acknowledges the difficulty these types of businesses have in complying with new administrative rules that are not known or understood by these businesses. POSTPONED INDEFINITELY. Senate 20/14/1, House State, Veterans, & Military Affairs 6/5. (Sen. Neville, T, Rep. Neville, P). **CUT votes YES.** This legislation is a common sense approach to granting small businesses in Colorado relief from the excessive regulatory burden inflicted on them by the state for various non-life threatening compliance issues. It establishes a process where state agencies issue a warning and instructions to the business rather than

inflicting immediate enforcement.

SB-181 Immediate Appeal Order Appointing Receiver

The Bill specified that, among other provisions, court appointed receivers must post a bond, report no less than annually on their actions regarding the property they control and are not immune from liability for gross negligence or willful breach of duty. POSTPONED INDEFINITELY. Senate 20/15, House State, Veterans, & Military Affairs 5/4. (Sen. Woods/Rep. Saine & Joshi). **CUT votes YES.** This bill had CUT's full endorsement as it sought to protect taxpayers from the ultimate tax; the governmental

Key Bill Summaries continue on page 3

taking of property with no recourse by, or accountability to the rightful owner of such property. Unfortunately, special interest groups comprised of bankers, lawyers, and receivers were successful in convincing a small majority in the House to kill the bill, effectively allowing catastrophic abuses to continue reigning down on both individuals and business owners. For those who value right over wrong, and fairness over abuse, supporting SB-181 was a no-brainer.

SB-208 Capital Related Expenditures

This Bill adds to the allowable reasons an emergency supplemental request related to a capital appropriation can be heard and acted upon during the interim between legislative sessions. Additions include making certain non-monetary adjustments to appropriated projects, such as extending the amount of time an agency has to spend an appropriation or changing a project's authorized scope. In addition, the bill clarifies what types of capital construction projects are required to comply with the requirement to allocate one per cent of state-funded construction costs to the Art in Public. PASSED. Senate 30-4-1 House 51-12-2. (Sen. Kefalas/Rep. Brown); Governor SIGNED. **CUT votes NO.** Although it is not anticipated that this bill will impact state expenditures at this time, the scope and definition of construction projects is properly a function of the legislature, not a state department. Furthermore, this bill is hardly important enough to add the Safety Clause which states "this act is necessary for the immediate preservation of the public peace, health, and safety.

SB-234 2015-2016 Long Appropriations Bill (Budget)

The 2015-2016 budget increased 6.6%, \$1.618 Billion to a total of \$26.279 Billion. PASSED. Senate 31/2/2, House 45/20. (Sen. Lambert/Rep. Hamner). Governor SIGNED. **CUT votes NO.** We are supposed to laud the legislature for their fiscal constraint. After all the 6.6% increase is less than the 7.8% increase last year. Excuse us! How many

House Scores: Friend or Foe?

Highest to Lowest - Who is representing your best interest as a taxpayer? Here's what Members of Colorado's House earned on CUT's 2015 Rating Scorecard:

Score	Representative	Pledge	Party	District	Home
93.10	Humphrey, Stephen	P	R	48	Windsor
92.86	Neville, P. Patrick	P	R	45	Franktown
92.59	Klingenschmitt, Gordon	P	R	15	Colorado Springs
92.59	Ransom, Kim		R	44	Littleton
92.00	Nordberg, Dan	P	R	14	Colorado Springs
88.46	Saine, Lori	P	R	63	Dacono
88.46	Van Winkle, Kevin		R	43	Highlands Ranch
88.00	Buck, Perry	P	R	49	Windsor
88.00	Everett, Justin	P	R	22	Littleton
85.71	Tate, Jack		R	37	Centennial
84.62	Joshi, Janak	P	R	16	Colorado Springs
84.62	Landgraf, Lois	P	R	21	Fountain
84.00	Lundeen, Paul		R	19	Monument
80.95	Dore, Timothy	P	R	64	Elizabeth
80.77	Navarro, Clarice		R	47	Pueblo
80.00	Carver, Teri		R	20	Colorado Springs
80.00	Keyser, Jon		R	25	Morrison
80.00	Lawrence, Polly	P	R	39	Littleton
78.26	Sias, Lane		R	27	Arvada
71.43	Willet, Yeulin		R	54	Grand Junction
68.00	Becker, J Jon		R	65	Fort Morgan
68.00	Coram, Don		R	58	Montrose
68.00	DelGrosso, Brian		R	51	Loveland
68.00	Rankin, Bob		R	57	Carbondale
68.00	Windholz, JoAnn		R	30	Commerce City
67.86	Thurlow, Dan		R	55	Grand Junction
66.67	Priola, Kevin	P	R	56	Henderson
65.38	Brown, J. Paul		R	59	Ignacio
65.38	Conti, Kathleen	P	R	38	Littleton
65.38	Wilson, James		R	60	Salida
61.54	Roupe, Catherine "Kit"		R	17	Colorado Springs
20.00	Melton, Jovan		D	41	Aurora
19.23	Singer, Jonathan		D	11	Longmont
16.00	Court, Lois		D	6	Denver
15.38	Becker, KC		D	13	Boulder
15.38	Danielson, Jessie		D	24	Wheat Ridge
14.29	Salazar, Joseph		D	31	Thornton
13.79	Foote, Mike		D	12	Lafayette
12.00	Duran, Crisanta		D	5	Denver
12.00	Lee, Pete		D	18	Colorado Springs
12.00	Vigil, Edward		D	62	Alamosa
12.00	Williams, Angela		D	7	Denver
12.00	Young, David		D	50	Greeley
11.54	Arndt, Jeni James		D	53	Fort Collins
11.54	Esgar, Daneya		D	46	Pueblo
11.54	Fields, Ronda		D	42	Aurora
11.54	Garnett, Alec		D	2	Denver
11.54	Ginal, Joann		D	52	Fort Collins
11.54	Kagan, Daniel		D	3	Denver
11.54	Lebsack, Steve		D	34	Thornton
11.54	McCann, Elizabeth		D	8	Denver
11.54	Mitsch Bush, Diane		D	26	Steamboat Springs
10.34	Lontine, Susan		D	1	Denver
10.34	Ryden, Su		D	36	Aurora
8.00	Hamner, Millie		D	61	Dillon
8.00	Hullinghorst, Dickey Lee		D	10	Niwot
8.00	Kraft-Tharp, Tracy		D	29	Arvada
8.00	Moreno, Dominick		D	32	Aurora
8.00	Petterson, Brittany		D	28	Lakewood
8.00	Winter, Faith		D	35	Westminster
7.69	Rosenthal, Paul		D	9	Denver
7.14	Tyler, Max		D	23	Lakewood
6.90	Primavera, Dianne		D	33	Broomfield
3.85	Pabon, Don		D	4	Denver
0.00	Buckner, John		D	40	Aurora

P = Taxpayers Pledge Signer

Overall House Score44%

A SPECIAL BREED

In 1998, CUT established a ten-point Candidate/Legislator Pledge for legislative candidates. See Page 9. CUT's pledge signers are shown with a "P" on pages 2-3. CUT Champions and Guardians are almost always pledge signers. Be sure to congratulate them for their high scores and integrity in following through on their campaign promise to be fiscally conservative.

Colorado workers received a 6.6% increase over their 2014 wage? The base salary increase for 2015 is projected at 3%. So government increases its budget more than twice what the private sector can hope to earn. Here is the breakdown of the budget. Thirty-six per cent of total budget is allocated to health care. Another thirty-five per cent to education. Seventeen per cent to government bureaucracy. Core functions of government; public safety, corrections, judicial, and transportation merely thirteen percent. Cost/benefit of each of these budget categories would be a worthwhile analysis. Also, be prepared for the outrage of TABOR required refunds. Oh, why can't the government just keep those dollars??

SB-258 Coordinated Review CO2 Emission Reduction Measures

The bill would enact the "Colorado Electric Consumers Protection Act". POSTPONED INDEFINITELY. Senate 21/14, House State, Veterans, & Military Affairs 5/4. (Sen. Cooke & Sonnenberg/Rep. Dore). **CUT votes YES.** The bill would have required PUC, DPHE, and General Assembly oversight of Air Quality Control Commission plan for the reduction of carbon emissions from electric utilities prior to submission to EPA. Would also have contributed \$206,000 to TABOR refunds.

SB -274 Sales And Use Tax Exemption For Soft Drinks

This bill would re-instate sales/use tax exemption for soft drinks. POSTPONED INDEFINITELY. Senate 18/17, House Local Government 6/5. (Sen. Balmer/Rep. Thurlow). **CUT votes YES.** Prior to 2010 soft drinks were classified with food; and, consequently, exempt from sales/use tax. This rights a wrong of government overstepping in its desire to control citizen behavior.

HB-1001 Early Childhood Education Development Scholarships

The bill would have created the early childhood educator development fund (fund) within the department of human services (state department) which would then distribute the moneys to tax-exempt nonprofit corporations or institutions of higher education (qualifying entities) for scholarship programs to assist early childhood education professionals in obtaining a postsecondary credential in early childhood education. POSTPONED INDEFINITELY. House 33/30/2, Senate Education 5/4. (Rep. Petersen/Sen. Garnett & Todd) **CUT votes NO.** This bill tried to satisfy the government's never ending lust for more tax dollars by providing free education to individuals who then demand higher wages from the government for receiving the same education the taxpayers just provided for them--all in the name of early childhood

education. Thankfully a Senate committee saw through the ruse and ended this year's attempt.

HB-1002 Modifications to Economic Gardening Pilot Project

Among other modifications, the bill would have extended the reporting requirements and future repeal date of the program two years from 2016 to 2018; and required \$200,000 to be appropriated from the general fund for the economic gardening pilot project for each of the additional two years that the program is extended. POSTPONED INDEFINITELY. House 34/30/1, Senate Business, Labor, & Technology 5/4. (Rep. Lee/Sen. Heath) **CUT votes NO.** Rather than making sweeping changes to tax and regulatory laws in order to help generate business development and economic activity, bills like this one try to advance the idea that the Government is better suited to helping business than a free marketplace. Fortunately a Senate Committee saw things differently.

HB-1027 In-state Tuition American Indian Tribes Ties to Colorado

This Bill would have required State supported institutions of higher learning to classify as in-state a student from any Federally recognized Indian tribe, making him eligible for financial aid. POSTPONED INDEFINITELY. House 34/30/1, Senate State, Veterans, & Military Affairs 3/2. (Rep. Salazar/Sen. Guzman). **CUT votes NO.** At a time when seemingly all available extra revenues are being funneled into existing entitlement programs, there is no reason to assuage imagined guilt by showering money onto anyone who has never set foot in our state.

HB-1057 The Statewide Initiative Process

This Bill requires both proponents, or designated representatives thereof, be present at any and all hearings for a citizen generated initiative, and in the absence of one, the initiative will be considered to be withdrawn. It also now requires that a fiscal note, regarding the financial impact on 'every village, middlesex, and farm' in the state, be generated by Legal Services for attachment to the proposed initiative presented to the Title Board, and then be placed on every petition to be circulated. PASSED. House 41/23/1, Senate 18/17. (Rep. Court & Del Grosso/Sen. Sonnenberg & Hodge). Governor SIGNED. **CUT votes NO.** Despite having signed CUT's Pledge '...to support the citizen's right to petition with rules as non restrictive as possible.', several legislators joined the herd which holds that the government knows better, and voted to: - bedevil initiative proponents with petty rules about attendance at hearings; - allow that

multiple parties could enter into the generation of the estimated but required fiscal notes, which would open the door to all sorts of potential delaying legal actions; and thus prolong and burden the progress of any initiative. One Senator even voted both ways on the same day. Under this new regime, Legislative Services will have to devote time and resources on a compressed schedule to create fiscal notes for the many proposed initiatives which never make it past the Title Board, much less onto the Ballot.

HB-1098 Red Light Camera

This bill would have eliminated the use of automated surveillance camera vehicle identification systems for traffic law enforcement. PASSED. House 38/25/2, Senate 21/14. (Rep. VanWinkle&Lebsack/Sen. Neville T) Governor VETOED. **CUT votes YES.** A wide majority of legislators listened to their constituents who disapprove of intrusive vehicle identification systems and voted for this

Key Bill Summaries continue on page 8



Governor John Hickenlooper

How did the Governor Rate? 18%

Governor Hickenlooper receives another failing grade. Up from his 4% 2014 score, the Governor did sign into law a PERA bill which reduced the employer contribution for DPS employees aligning with all other public school employees. But, he continues supporting tax credits, income exemptions, and subsidies for special interests. Spending restraint is not on his agenda as he supported the \$26Billion budget. He believes taxpayer dollars should go to support the National Western Complex "master plan". Again taxpayers can be thankful that many bad bills did not make it to his desk; thus, saving citizens from even more green fantasies, subsidies, and wealth re-distribution. His veto of Red Light Camera bill was a major disappointment.

2015 Taxpayer Champions



**Senate Champion
Vicki Marble**
SD23, Fort Collins



**House Champion
Stephen Humphrey**
HD48, Windsor



**House Champion
Gordon Klingenschmitt**
HD15, Colorado Springs



**House Champion
Patrick Neville**
HD45, Franktown



**House Champion
Kim Ransom**
HD44, Littleton

2015 Taxpayer Guardians



**Senate Guardian
Jerry Sonnenberg**
SD1, Sterling



**House Guardian
Dan Nordberg**
HD14, Colorado Springs

COLORADO UNION OF
TAXPAYERS
REWARDS OUR STATE
LEGISLATORS

Our Awards Event to honor
2015 Taxpayer Champions
and Guardians will be held
in Fall 2015. Notice will be
sent via USPS, email, and
posted at
www.coloradotaxpayer.org.

measure which would have allowed citizens to have a say before the machines assessed fines and collected tolls from them. Apparently Gov. Hickenlooper is on the side of the machines in this matter as he vetoed the bill on 6-3-2015.

HB-1104 Educator Expenses State Income Tax Deduction

This Bill would have created a State income tax deduction, to replace an expired Federal deduction, for certain unreimbursed expenses, re purchase of supplies, incurred by teachers, instructors, counselors, principles, and aides. POSTPONED INDEFINITELY. House 45/19/1, Senate Appropriations 4/3. (Rep. Navarro/Sen. Johnston). **CUT votes NO.** Given the amount of money being poured into so-called education, adequate supplies should be the responsibility of the school district. We do not need additional tweaking of the tax code. Some should not be more equal than others.

HB-1132 Residential Energy Efficiency Tax Credit

The bill would have created a residential energy reduction income tax credit for the income tax years commencing on or after January 1, 2015, but prior to January 1, 2020, for any resident individual who makes qualified improvements to their home that result in improved energy efficiency. POSTPONED INDEFINITELY. House 38/27, Senate Finance 3/2. (Rep. Coram & Becker, K, Sen. Hodge & Scott). **CUT votes NO.** In a world awash in energy, some in the Colorado legislature seem stuck in the energy crisis mindset of the 1970's. Further they believe that taxpayers should reward the purchasing choices of those that share their views. CUT opposes any bill that would replace free market principles with PC nonsense.

HB-1180 Sales & Use Tax Refund Medical & Clean Technology

Concerning the creation of a state sales and use tax refund for tangible personal property that is used in Colorado for research and development by a qualified medical technology or clean technology taxpayer. PASSED. House 48/17, Senate 26/9. (Rep. Kraft-Tharp & Wilson/Sen. Heath & Holbert) Governor SIGNED. **CUT votes NO.** A sizable majority, consisting of members from both parties chose to violate the basic principle of discouraging government from picking winners in certain industries by handing out tax refunds simply because big brother likes them more than others. Political favoritism is never a good idea as other industries and taxpayers now have to make up the shortfall.

HB-1239 Exempt Denver Health & Hospital Post Employment Compensation

Concerning an exception to the prohibition against paying postemployment compensation for the Denver Health and Hospital Authority. PASSED. House 40/25, Senate 19/14/1/1. (Rep. McCann & Lontine/Sen. Steadman). Governor SIGNED. **CUT votes NO.** This law relaxes the prohibition against 'double dipping' by government employees who receive compensation from one entity of the government while employed and receiving compensation from yet another entity of government. This vile practice has existed for decades amongst former military members who find work in other sections of government and is a slap in the face to private sector taxpayers who are forced to support their entitlement-laden lifestyle.

HB-1274 Creation of Career Pathways for Students

Based upon the model developed for creating the manufacturing career pathway, the bill directs the state work force development council (state council) to coordinate multiple agencies and industries in the design of industry-driven career pathways for critical occupations in growing industries. PASSED. House 33/31/1, Senate 27/8. (Rep. Garnett & Melton/Sen. Kerr & Woods). Governor SIGNED. **CUT Votes NO.** This legislation creates 2.5 positions for state paid guidance counselors that are tasked with determining what business needs should be filled by young graduates in Colorado. They are to develop a career pathway to fit those needs, yet they are not held accountable for anything other than creating a plan based on their evaluation of present needs. The track record of unaccountable bureaucrats in selecting the winners and losers of business and industry is laughable. This is a waste of over \$1 million in taxpayer funds over the course of 2 years and is unlikely to yield anything truly useful.

HB-1306 Business Opportunity Study

In order to ascertain whether disparity exists between the participation of historically underutilized businesses and other businesses in the state procurement system, the bill directs the department of personnel to contract for a disparity study of the Colorado procurement process and to make recommendations to ameliorate any discrepancies identified by the study. POSTPONED INDEFINITELY. House 33/31/1, Senate State, Veterans, & Military Affairs. 3/2 (Rep. Williams & Salazar/Sen. Crowder & Guzman). **CUT Votes NO.** This legislation creates a study to determine if businesses that are owned by minorities and women are being used by the state at an



Legislative Phone Numbers Call Your Colorado Legislators

Representatives

Democrats: (303) 866-2904
Republicans: (303) 866-2904

Senators

Democrats: (303) 866-2316
Republicans: (303) 866-2316

HOW OUR RATING IS DONE

Each state legislator is rated on his or her tax, spending, or government intrusion votes. For a bill to be chosen, it must relate to the CUT pledge (see page 9) mission, it must have a split vote, with votes both for and against the bill. The bill must have a full vote in one chamber and at least a committee vote or full vote in the second chamber. Each legislator's percentage is calculated by the number of votes cast. Year-to-year comparisons indicate that CUT is accurately measuring whether a legislator favors lower taxes and less government, is a friend of the taxpayer, or continues with higher spending and creating more government intrusion in our lives.

CUT Board of Directors ruled to be identified as Taxpayer Champion legislator must score 75% or better.

Key Bill Summaries continue on page 9

appropriate rate. It is an audit of established quotas and set-asides that often puts services in the hands of businesses that may not otherwise be qualified. History has shown this program to be a sham where shell organizations with special interests simply subcontract to qualified businesses creating an un-necessary expense in order to meet a quota. While discrimination is an abhorrent practice, this false solution should not merit the \$1.3 million taxpayer cost of a study.

HB-1320 Agricultural Market Development Grants

The bill creates an agricultural grant and reimbursement program within the department of agriculture. The Colorado agricultural value-added development board will oversee the program. POSTPONED INDEFINITELY. House 34/30/1, Senate Agriculture, Livestock, & Natural Resources 5/1/3. (Rep. Young & Arndt/Sen. Grantham). **CUT Votes NO.** This legislation is another attempt to have the state act as a provider of venture capital for an agricultural based initiative. While laudable, it is relying on politically motivated influence to pick a winning product and offering to promote the same. This is simply something best left to the free market. A truly successful enterprise does not need state bureaucrats to make it work.

HB-1332 An Income Tax Credit for the Purchase and Installation of Certain Energy Resource Systems

This bill allows for any qualified taxpayer a one-time refundable tax credit for the purchase and installation of equipment to generate electricity using hydroelectric, wind, or biomass resources. POSTPONED INDEFINITELY. House 35-29-1, Senate Appropriations 4/3. (Rep. Pabon/Sen. Crowder). **CUT Votes NO.** This bill allows for the end user a tax credit for the installation of certain renewable energy electrical generation equipment of for their personal use with no oversight or determinable benefit. The implementation of this program consumes scarce state funds through program administration and reduced tax revenue with no identifiable benefit to the citizenry of Colorado.

HB-1344 Fund National Western Center & Capitol Complex Projects

This Bill commits the State to finance construction projects at the National Western (Stock Show) Center complex, create a satellite campus there for the Colorado State University, create a National Western Center Trust Fund, and a Master Plan Implementation Fund that also may be tapped for funds to support State Capitol related projects. PASSED. House

48/16/1, Senate 19/16. (Reps. Duran & J. Becker/Sens. Sonnenberg & Steadman), Governor SIGNED. **CUT votes NO.** First, this Bill appears to violate the 'single subject rule' with its three distinct parts. Second, a split Campus for CSU research does not seem to be very cost effective, and finally, with available money in short supply due to the expanded health care cost requirements we do not need state funds squandered on a slush fund for Capitol fantasy projects or high density urban area agricultural theme parks.

HB-1346 Taxation of Corporate Income Sheltered in Tax Haven

This bill allows the State of Colorado to tax C corporations doing business in Colorado but with more than 80% of their business outside the United States, to be required to apportion their income in Colorado, previously exempt in Colorado, for holdings outside the state of Colorado where low tax or no tax liability exists. POSTPONED INDEFINITELY. House 33/31/1, Senate State, Veterans, & Military Affairs 3/2. (Rep. Foote & Pettersen/Sen. Jones & Todd). **CUT Votes NO.** This bill allows the state of Colorado to self determine what qualifies as a tax haven or low tax location

Key Bill Summaries continue on page 10

CANDIDATE / LEGISLATOR PLEDGE

I _____, candidate / legislator for _____ do hereby pledge to the Citizens of Colorado:

TABOR

to honor and uphold the spirit as well as the letter of TABOR.

New Taxes

to oppose any new net tax increase.

Spending Limit

to limit government spending to growth of Colorado population and inflation.

Tax Surplus

to support the refund of surplus taxes to the citizens of Colorado proportional to their contributions.

Prioritize Spending

to support prioritizing the budget by shifting spending from lower valued programs to higher priorities, and not fund spending with new taxes.

Education

to support educational alternatives such as vouchers to create competition and improve student results at a lower cost.

Privatize

to support privatization of government departments and functions to make them more efficient and less expensive.

Property Rights

to defend property rights from "takings" by government or by regulation.

Payroll Deductions

to oppose payroll deductions that are used for political purposes.

Petition Rights

to support the citizen's right to petition with rules as non-restrictive as possible.

Signature: _____ Date: _____

where a company may be incorporated. This bill now allows Colorado to cause a company conducting any business within Colorado with more than 80% of its property and payroll located outside the United States, to be taxed by Colorado on holdings outside the United States. This bill constructs a disincentive for this class of corporation to conduct business within Colorado and sends a message that Colorado is not business friendly. The true benefit to Colorado of companies doing business in Colorado is the employment opportunity, services and products it offers the citizenry, not any tax benefit to the government. Any law that is disincentive to business in Colorado, does not serve the interest of the citizenry.

HB-1348 Urban Redevelopment Fairness Act

This Act provides Counties, Special Districts, School Districts, and all other taxing bodies levying a mill levy in one or more Urban Renewal areas managed by the Urban Renewal Authority, commissioner representation on the Urban Renewal Authority. PASSED. House 47/14/4, Senate 28/7. (Rep. Hulinghorst & Lawrence/ Sen. Heath & Balmer) Governor SIGNED. **CUT Votes YES.** Prior to the passage of this Act, Counties, Special Districts, School Districts and all other taxing bodies levying a mill levy in one or more Urban Renewal areas managed by the Urban Renewal authority, had no say in how mill levy taxes were distributed within Urban Renewal Areas. For example; funds received through mill levies passed for special districts such as Recreation Districts or School Districts could be used by municipalities under the Urban Renewal Authority Area for other purposes reducing the funding of entities for which the mill levies were originally intended. This Act provides commissioner status representation for all affected entities on the Urban Renewal Authority Area.

HB1383 Modifications to the Colorado Low-Income Housing Tax Credit

This Bill extends the number of years, from two to five years, in which the Colorado Housing and Finance Authority (CHFA) may allocate low-income housing income tax credits to owners of qualified low income housing. In addition, the bill allows these income tax credits to be transferred to other taxpayers beginning in tax year 2017. This bill will reduce General fund revenue by \$2.75 million in FY 2016-17, and \$6.5 million in FY 2017-18 and it authorizes an additional three years of credit, or a total of \$90 million for tax years 2017 through 2019. POSTPONED INDEFINITELY. House 35/29/1, Senate State, Veterans, & Military Affairs 3/2. (Rep Tyler & Becker K/Sen. Ulibarri). **CUT votes NO.** This bill provided tax credits which benefited one category of

taxpayer over another and reduced the funds available for TABOR refund to all taxpayers. It also increased the total commitment for credits by \$90 Million which will impact the funding of more critical programs.

HB 15-1384 Funding of Affordable Housing

This bill requires the state treasurer to transmit one-third of the available balance in the Unclaimed Property Trust Fund (after expenses, mandatory reserve and other commitments) to a newly created Affordable Housing Assistance Fund in the Colorado Housing and Finance Authority (CHFA) every July 1 for five years from FY 2015-16 through FY 2019-20. The transmitted moneys (ranging from \$22.7 M to \$13.1 M per fiscal year) are to be used to support new or existing programs that provide rental assistance to low- or extremely-low income households statewide, and to promote the construction, acquisition, or rehabilitation of rental housing for persons in low-or extremely-low income households. POSTPONED INDEFINITELY. House 33/31/1, Senate State, Veterans & Military Affairs 3/2. (Rep Tyler & Esgar/ Sen. Ulibarri). **CUT votes NO.** This bill provides an additional funding source to yet another program which benefits some residents and taxpayers over others. If this money is available for use why were not more critical programs that benefitted all Colorado taxpayers considered or the money used on existing authorized expenditures to alleviate taxpayer obligations? Also, the administration costs of this new fund and the required interagency agreement with the Department of Housing (DOH) has not been estimated.

HB-1388 Score Act for PERA Pension Obligation Bonds

The bill creates the "Contributions for Retirement Earnings Act" which permits the Colorado Housing and Finance Authority (CHFA) to issue bonds for the Colorado Public Employees' Retirement System (PERA) School and State retirement plan divisions in order to more quickly eliminate unfunded accrued actuarial liabilities of the Public Employees Retirement Association (now estimated to be at least \$26B). The act requires a judicial examination for constitutionality and requires that the Governor and the State Treasurer conclude that issuing the bonds will permit the State and School retirement plan divisions to reduce the unfunded actuarially accrued liability sooner than if the bonds were not issued. POSTPONED INDEFINITELY. House 45/19/1, Senate State, Veterans, & Military Affairs 3/2. **CUT votes NO.** This bill would have added as much as \$10 billion to Colorado's outstanding debt, severely limiting future borrowing capacity while creating greater risk if

current high stock prices collapse in another bubble. Bill proponents sought to close the funding gap by taking on additional debt and risk instead of addressing the underlying problems of the extravagant public pension fund such as the need to switch from a defined benefit pension plan to a defined contribution plan like those found in the private sector. A comprehensive study by the Center for Retirement Research found that misuse and mistiming of pension obligation bonds have punished numerous states over the last 20 years and the Government Finance Officers Association recommends against their use.

HB-1389 Create New Hospital Provider Fee Enterprise

This bill would have established an enterprise for hospital provider fee for the sole purpose of bypassing TABOR. POSTPONED INDEFINITELY. House 33/31/1, Senate State, Veterans, and Military Affairs 3/2. (Rep. Hulinghorst & Court/Sen. Steadman). **CUT votes NO.** All Democrats in the House voted yes, all House Republicans voted no. Luckily, the Senate Republicans killed the bill in committee. An enterprise is a pesky way legislators devised to keep revenues out of the TABOR equation. First, they pass legislation adding a fee then claim the revenue from the fee should be exempt from TABOR. Many legislators HATE TABOR. Taxpayers should remember when voting!

HB-1391 PERA & Denver Public Schools Five-year True Up

This is a simple bill which "true's up" the contribution employers make for Denver Public Schools employees to all other public school employees. PASSED. House 50/14/1, Senate 31/4. (Rep. Court & Wilson/Sen. Steadman). Governor SIGNED. **CUT votes YES.** When DPS retirement system was incorporated into PERA, the employer contribution disparity was not corrected. The bill rights a wrong by changing the employer contribution for DPS employees from 13.75 to 10.15, same as all other public schools.

HCR-1001 Colorado Constitution Minimum Wage

This bill would have referred measure to Colorado voters to increase minimum wage. FAILED. House 33/31/1. No Senate vote. (Rep. Melton & Moreno/Sen. Merrifield.) **CUT votes NO.** Bill did not get the 2/3 vote. Bill would have set minimum wage increase to \$9.50 2017, \$10.50 2018, \$11.50 2019, \$12.50 2020. Another attempt at government interference in private sector. Employers should have freedom to set wages which allow them to compete in the marketplace.



RAISE YOUR VOICE! NOT YOUR TAXES. JOIN CUT TODAY!

Since 1976 CUT's awareness efforts have saved Colorado taxpayers hundreds of millions of dollars. Yet we have much to do. Please help by supporting CUT today. CUT is saving you money by reducing your taxes.

- Yes, I want to support CUT. \$20 Annual Dues/6 years \$100
- I want to do more! Here is my additional donation of \$ _____
- "Taxes are too high already and I want to protect against further tax growth. Here is my contribution of \$ _____" Please keep me informed

(Make checks payable to CUT, Mail to P. O. Box 1976 Lyons, CO 80540 OR Pay via PayPal, Go to coloradotaxpayer.org)

Name(s) _____
 Address _____
 City _____ State _____ Zip _____
 Phone(s) _____ (h) _____ (w) _____ (f) _____
 E-mail address: _____

**CUT
Board of Directors**

Gregory Golyansky
President

Steve Curtis
Vice President

Marty Neilson
Secretary
Ratings Chairman
Membership

Bill Hammel
Treasurer
Ratings Statistician

Russ Haas
Dan Kopelman
John Loveless
John Nelson
Lou Schroeder
Wendy Warner

**How Coloradoans in
US CONGRESS Scored***

Senate Results

(D) Bennet, M	F	8%
(D) Udall, M	F	10%

State Scoring Average 9%

House Results

(R) Coffman	A	83%
(D) DeGette, D	D	27%
(R) Gardner, C	B	76%
(R) Lamborn, D	B+	81%
(D) Perlmutter, E	F	22%
(D) Polis, J	D	36%
(R) Tipton, S	B-	72%

State Scoring Average 57%

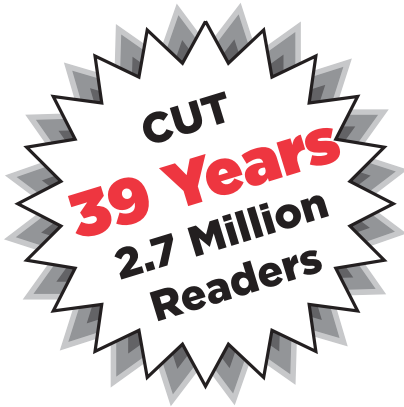


** Source: National Taxpayers Union, Ratings for the 1st Session of the 113th Congress*

Colorado Union of Taxpayers
P.O. Box 1976
Lyons, CO 80540

Taxpayer Hotline: (303) 494-2400
www.coloradotaxpayer.org

PRSRT STD
U.S. Postage
PAID
Boulder, CO
Permit 909



2015 CUT Ratings

from the Colorado Union of Taxpayers

Help CUT Grow!

CUT has published ratings of the Colorado Legislature since 1977 - 37 years of ratings! Join us and help make a difference.

A complimentary copy of the CUT Ratings can be obtained by mailing a self-addressed, stamped envelope to the CUT address below. Send us the names and addresses of up to five other individuals whom you believe would like to receive CUT Ratings. We'll do the rest.

From CUT President Gregory Golyansky



President's Message

President Nixon once observed that men go into politics for two reasons - to do big things or to be big. The 2015 session of the Colorado Legislature suggests that many people there are simply trying to be big. Of course, there are good and decent people in both political parties; however, there is a significant number of those who have been bought and paid for by special interests such as bankers, trial lawyers, major corporations, government unions and etc. They are nothing more than mercenaries of the establishment.

These legislators routinely crush legislation that might lower taxes, reduce regulation, make government apparatchiks more accountable, help economic development, promote small business, or do anything that would create a level playing field in the market and allow the middle class to prosper.

Of particular danger to our state's economic health is the Colorado judicial system ... hundreds of judges who are virtually unaccountable for their actions and frequently ignorant of the law. Too often they run rough shod over the people's rights and destroy their property. The judicial abuse in our state, as well as nationwide, is acquiring epidemic proportions.

The Colorado Union of Taxpayers is calling on all people of good will to fight this epidemic of injustice with all means at their disposal. I am confident that in the end we will prevail.