

Bond Case Briefs

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Griswold v. National Federation of Independent Business

Supreme Court of Colorado - September 23, 2019 - P.3d - 2019 WL 4581487 - 2019 CO 79

Organization that represented interests of small business owners brought action against state of Colorado and its Secretary of State, alleging that funding mechanism whereby Colorado's Department of State charged for some of its services to then fund its general operations was unconstitutional under the Taxpayer's Bill of Rights (TABOR).

The District Court granted summary judgment in favor of state. Organization appealed. The Court of Appeals reversed and remanded. Parties filed cross-petitions for certiorari.

The Supreme Court held that:

- Court of Appeals erred in remanding for further development of factual record, and
- Funding mechanism was not unconstitutional under TABOR.

Court of Appeals erred in remanding for further development of factual record, on appeal from trial court's grant of summary judgment in favor of state of Colorado and its Secretary of State, in action brought by organization that represented interests of small business, alleging that funding mechanism whereby Colorado's Department of State charged for some of its services to then fund its general operations was unconstitutional under Taxpayer's Bill of Rights (TABOR), where the Court mistook absence of evidence as to whether post-TABOR increase in revenues collected by Department resulted from any government action to support organization's case for genuine dispute of material fact, even though parties stipulated to facts and denied there was genuine dispute of material fact.

Funding mechanism whereby Colorado's Department of State charged for some of its services to then fund its general operations was not unconstitutional under the Taxpayer's Bill of Rights (TABOR), absent showing that post-TABOR adjustments to the charges constituted new tax, tax rate increase, or tax policy change.