

Bond Case Briefs

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BALLOT INITIATIVES - COLORADO

Matter of Title, Ballot Title and Submission Clause for 2019-2020 #315

Supreme Court of Colorado - June 22, 2020 - P.3d - 2020 WL 3407177 - 2020 CO 61

Initiative opponent petitioned for review of Title Board decisions setting title and ballot title for initiative to create and administer a preschool program funded by state taxes on nicotine and tobacco products.

The Supreme Court held that:

- Initiative did not violate single subject requirement, and
- Ballot title satisfied clear title requirement.

Initiative to create and administer a preschool program funded by state taxes on nicotine and tobacco products did not violate single subject requirement, even though initiative reallocated to the preschool program existing state cigarette and tobacco tax revenue from local governments that banned sales of tobacco and nicotine products; initiative raised money through a new sales tax on vaping products and reallocated a portion of cigarette and tax revenue from education, health, and cessation programs, reallocation provisions were implementing provisions necessarily and properly related to single subject, and voters would not be surprised to learn that localities choosing to ban the sales of tobacco and nicotine products would lose tax revenue derived from the sales of such products.

Ballot title for initiative to amend constitution and create and administer preschool program funded by state taxes on nicotine and tobacco products satisfied clear title requirement, even though title mentioned amount of new tax on vaping products without noting constitutional and statutory bases, did not inform voters about reallocation of tax revenue from jurisdictions that banned tobacco and nicotine products, and did not advise voters of reallocation of funds from education, health, and cessation programs; creation of tax by constitution or statutes was not central feature and was not shown to influence voters, reallocation provision effective in case of sales ban was one of several, and Board was not required to set forth in the title all of details of each funding mechanism.