

SUPREME COURT OF COLORADO 2 East 14 th Avenue Denver, Colorado 80203	DATE FILED November 12, 2025 12:38 PM
Petition for Review Pursuant to Colo. Rev. Stat. §1-40-107(2) Appeal from the Ballot Title Setting Board	
In the Matter of the Title, Ballot Title, and Submission Clause for Proposed Initiative 2025- 2026 #158 Petitioner: JOSHUA MANTELL v. Respondents: MICHAEL FIELDS and SUZANNE TAHERI, Proponents and Ballot Title Board: CHRISTY CHASE, KATHLEEN WALLACE, and KURT MORRISON	▲ COURT USE ONLY ▲
<u>Attorneys for Petitioner:</u> Edward T. Ramey, #6748 Tierney Lawrence Stiles LLC 225 East 16 th Avenue, Suite 350 Denver, CO 80203 Telephone: 303-949-7676 Email: eramey@TLS.legal	Supreme Court Case No.
PETITION FOR REVIEW OF FINAL ACTION OF THE BALLOT TITLE BOARD CONCERNING PROPOSED INITIATIVE 2025-2026 #158 (“VOTER APPROVAL FOR NEW AND INCREASED FEES”)	

Joshua Mantell (“Petitioner”), through his undersigned counsel, respectfully petitions this Court, pursuant to §1-40-107(2), C.R.S. (2025), to review the actions of the Ballot Title Board regarding Proposed Initiative 2025-2026 #158 (“Voter Approval for New and Increased Fees”).

STATEMENT OF THE CASE

A. Procedural History of Proposed Initiative 2025-2026 #158

Proposed Initiative 2025-2026 #158 was filed by its Proponents – Respondents herein – with Legislative Council on September 12, 2025. A Review and Comment meeting regarding the measure was held with representatives of the Legislative Council and Office of Legislative Legal Services on September 26, 2025. The measure was then filed with the Ballot Title Board (“Title Board”) on October 3, 2025. An initial hearing before the Title Board was held on October 15, 2025, at which time the Title Board (1) determined that the measure addressed a “single subject,” (2) held that the measure proposed the addition of language to the Colorado Constitution and therefore would require 55% voter approval, and (3) set a title and ballot title and submission clause for the measure. Petitioner filed a timely Motion for Rehearing on October 22, 2025, and a Rehearing was held on November 5, 2025. At the Rehearing, the Title Board granted the Motion for Rehearing to the extent that it made changes to the title, but denied the Motion to

the extent Petitioner submitted that the measure contained more than a single subject.

B. Jurisdiction

Petitioner requests review by the Supreme Court pursuant to §1-40-107(2), C.R.S. (2025). This Petition is filed with this Court within 7 days after the Rehearing before the Title Board.

As required by §1-40-107(2), C.R.S., attached to this Petition are certified copies of (1) Petitioner’s Motion for Rehearing before the Title Board, (2) the initial title, ballot title, and submission clause set by the Title Board on October 15, 2025, (3) the results of the Rehearing before the Title Board and revised title set on November 5, 2025, (3) the final version of the text of the proposed initiative as submitted to the Title Board, and (4) the Fiscal Summary of the proposed initiative prepared by the Legislative Council Staff.

GROUND FOR APPEAL

Petitioner submits that the proposed initiative addresses at least two distinct subjects in violation of COLO. CONST. art. V, §1(5.5) and §1-40-106.5, C.R.S. (2025). First, it would amend Article X, Section 20 of the Colorado Constitution (the “Taxpayer’s Bill of Rights” or “TABOR”) to require statewide voter approval for any new or increased “fee” if the first five fiscal years’ projected or actual

combined revenue from that fee – and other “fees” collected to fund “similar purposes” – is greater than \$100 million (excluding fees for institutions of higher education). Second, it would create a wholly new definition of “fee” – for all purposes and applicable to both new and existing state and local governmental charges – that is materially different from the current generally understood (and largely judicially-developed) meaning of that term (and – critically – its distinction from a “tax” for purposes of TABOR requirements).

PRAYER FOR RELIEF

Petitioner respectfully requests that, after consideration of the parties’ briefs, the Court determine that Proposed Initiative 2025-2026 #158 contains more than a single subject, reverse the actions of the Title Board in setting a title and ballot title for this measure, and direct that the Proposed Initiative be returned to the Proponents.

Respectfully submitted this 12th day of November, 2025.

s/ Edward T. Ramey
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ATTORNEYS FOR PETITIONER

CERTIFICATE OF SERVICE

I hereby certify that on the 12th day of November, 2025, a true and correct copy of the foregoing **PETITION FOR REVIEW OF FINAL ACTION OF BALLOT TITLE BOARD CONCERNING PROPOSED INITIATIVE 2025-2026 #158 (“VOTER APPROVAL FOR NEW AND INCREASED FEES”)** was filed and served upon the following via the Court’s E-filing system:

Suzanne Taheri, West Group, counsel for Respondents Michael Fields and Suzanne Taheri;

Emily Buckley, Senior Assistant Attorney General, counsel for the Ballot Title Board.

s/Edward T. Ramey
Edward T. Ramey



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STATE OF COLORADO

DEPARTMENT OF STATE CERTIFICATE

I, JENA GRISWOLD, Secretary of State of the State of Colorado, do hereby certify that:

the attached are true and exact copies of the filed text, fiscal summary, motion for rehearing, and the rulings thereon of the Title Board for Proposed Initiative “2025-2026 #158 ‘Voter Approval for New and Increased Fees’”

.....

IN TESTIMONY WHEREOF I have unto set my hand
and affixed the Great Seal of the State of Colorado, at the
City of Denver this 6th day of November, 2025.

Jena Griswold

SECRETARY OF STATE



MOTION FOR REHEARING ON PROPOSED INITIATIVE 2025-2026 #158

Joshua Mantell, a registered elector of the State of Colorado, respectfully submits the following Motion for Rehearing on Proposed Initiative 2025-2026 #158:

Single Subject:

1. Paragraph (d) of new subsection (4.5) by its language creates a new definition of “fee” “as used in Colorado law” explicitly without the effective date qualification specified in paragraph (a) of the new constitutional subsection and independent of the application limitation specified in paragraph (e) of the new constitutional subsection. This could have the unintended effect of retroactively nullifying existing fees and overriding judicial precedent and public understanding and intent as to what constitutes a “fee.”

2. Paragraph (a) of the new subsection (4.5) would have the retroactive effect of subjecting an existing statewide or local fee (that pre-dates this measure and has not therefore been “approved at a statewide election”) to retroactive invalidation if “actual revenue” were to exceed \$100,000,000 in its first five fiscal years.

Ballot Title:

1. It is not clear from the Title or the text of the measure whether “any fee imposed by state law” includes fees assessed by or under the authority of local government entities as well as fees assessed by the State government – thereby requiring statewide voter approval of local government fees.

2. It is not clear from the Title or the text of the measure what “similar subjects or purposes” means in paragraph (b) of new subsection (4.5).

Respectfully submitted

/s/
Edward Ramey

On behalf of Joshua Mantell, a registered elector of the State of Colorado.

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Ballot Title Setting Board

Proposed Initiative 2025-2026 #158¹

The title as designated and fixed by the Board is as follows:

An amendment to the Colorado Constitution creating new law that requires statewide voter approval for certain fees imposed by state law, and, in connection therewith, amending the Taxpayer's Bill of Rights to: Require statewide voter approval for any such new or increased fee if the first five fiscal years' projected or actual combined revenue from the fee, and other fees collected to fund similar purposes, is greater than \$100 million, excluding institutions of higher education fees; and define a "fee" for purposes of Colorado law as a governmental charge voluntarily paid in exchange for a specific benefit.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall there be amendment to the Colorado Constitution creating new law that requires statewide voter approval for certain fees imposed by state law, and, in connection therewith, amending the Taxpayer's Bill of Rights to: Require statewide voter approval for any such new or increased fee if the first five fiscal years' projected or actual combined revenue from the fee, and other fees collected to fund similar purposes, is greater than \$100 million, excluding institutions of higher education fees; and define a "fee" for purposes of Colorado law as a governmental charge voluntarily paid in exchange for a specific benefit?

Hearing October 15, 2025:

Single subject approved; titles set.

The Board determined that the proposed initiative requires the addition of language to the Colorado Constitution. The requirement for approval by fifty-five percent of the votes cast applies to this initiative.

Board members: Christy Chase, Kathleen Wallace, Kurt Morrison

Hearing adjourned 12:13 P.M.

¹ Unofficially captioned "**Voter Approval for New and Increased Fees**_" by legislative staff for tracking purposes. This caption is not part of the titles set by the Board.

Ballot Title Setting Board

Proposed Initiative 2025-2026 #158¹

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An amendment to the Colorado Constitution creating new law that requires statewide voter approval for certain fees imposed by state law, and, in connection therewith, amending the Taxpayer's Bill of Rights to: Require statewide voter approval for any such new or increased fee if the first five fiscal years' projected or actual combined revenue from the fee, and other fees collected to fund similar purposes, is greater than \$100 million, excluding institutions of higher education fees; and define any existing or new "fee" authorized by Colorado law and imposed by the state or any local government or special district as a governmental charge voluntarily paid in exchange for a specific benefit.

The ballot title and submission clause as designated and fixed by the Board is as follows:

Shall there be amendment to the Colorado Constitution creating new law that requires statewide voter approval for certain fees imposed by state law, and, in connection therewith, amending the Taxpayer's Bill of Rights to: Require statewide voter approval for any such new or increased fee if the first five fiscal years' projected or actual combined revenue from the fee, and other fees collected to fund similar purposes, is greater than \$100 million, excluding institutions of higher education fees; and define any existing or new "fee" authorized by Colorado law and imposed by the state or any local government or special district as a governmental charge voluntarily paid in exchange for a specific benefit?

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Board members: Christy Chase, Kathleen Wallace, Kurt Morrison

Hearing adjourned 12:13 P.M.

Rehearing November 05, 2025:

¹ Unofficially captioned "**Voter Approval for New and Increased Fees**_" by legislative staff for tracking purposes. This caption is not part of the titles set by the Board.

Motion for rehearing (Mantell) granted only to the extent that the Board made changes to the title; denied in all other aspects. (3-0).

The Board determined that the proposed initiative requires the addition of language to the Colorado Constitution. The requirement for approval by fifty-five percent of the votes cast applies to this initiative.

Board members: Christy Chase, Kathleen Wallace, Kurt Morrison

Rehearing adjourned: 10:34 A.M.

2025-2026 #158 - Final

Be it Enacted by the People of the State of Colorado:

SECTION 1. In the constitution of the state of Colorado, section 20 of article X, **add** (4.5) as follows:

Section 20. The taxpayer's bill of rights.

(4.5) Voter approval of fees.

(a) ON OR AFTER JANUARY 1, 2027, ANY FEE IMPOSED BY STATE LAW ESTABLISHED OR INCREASED WITH A PROJECTED OR ACTUAL REVENUE OF OVER \$100,000,000 TOTAL IN THE FIRST FIVE FISCAL YEARS MUST BE APPROVED AT A STATEWIDE ELECTION. BALLOT TITLES FOR SUCH FEES SHALL BEGIN, "SHALL A FEE BE (IMPOSED OR INCREASED) TO COLLECT REVENUE TOTALING (ESTIMATED FULL DOLLAR COLLECTION FOR FIRST FIVE FISCAL YEARS) IN ITS FIRST FIVE YEARS...?"

(b) FEES SUBJECT TO THE PROVISIONS OF SUBSECTION (4.5)(a) OF THIS SECTION COLLECTED TO FUND SIMILAR SUBJECTS OR PURPOSES CREATED OR INCREASED IN THE SAME CALENDAR YEAR OR WITHIN THE FIVE PRECEDING YEARS SHALL BE AGGREGATED IN CALCULATING THE APPLICABILITY OF THIS SUBSECTION (4.5).

(c) THE REQUIREMENTS FOR VOTER APPROVAL CONTAINED IN THIS SUBSECTION (4.5) DO NOT APPLY TO FEES CHARGED BY INSTITUTIONS OF HIGHER EDUCATION.

(d) "FEE" AS USED IN COLORADO LAW MEANS A VOLUNTARILY INCURRED GOVERNMENTAL CHARGE IN EXCHANGE FOR A SPECIFIC BENEFIT CONFERRED ON THE PAYER, WHICH FEE SHOULD REASONABLY APPROXIMATE THE PAYER'S FAIR SHARE OF THE COSTS INCURRED BY THE GOVERNMENT IN PROVIDING SAID SPECIFIC BENEFIT.

(e) SUBSECTIONS (4.5)(a) TO (4.5)(c) OF THIS SECTION APPLY TO A FEE ENACTED OR INCREASED ON OR AFTER THE EFFECTIVE DATE OF THIS SUBSECTION (4.5).



Fiscal Summary

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Measure: Initiative 158 – VOTER APPROVAL FOR NEW AND INCREASED FEES

Analyst: Josh Abram, josh.abram@coleg.gov, 303-866-3561

Date: October 7, 2025

Fiscal Summary of Initiative 158

This fiscal summary, prepared by the nonpartisan Director of Research of the Legislative Council, contains a preliminary assessment of the measure's fiscal impact. A full fiscal impact statement for this initiative is or will be available at leg.colorado.gov/bluebook. This fiscal summary identifies the following impact.

State Revenue

The measure has no direct impact on state revenue; however, beginning January 2027, if voters do not approve a fee or fee increase imposed by state law that generates over \$100 million in the first five years, state revenue will decrease relative to current law. The amount of decrease, if any, will depend on future decisions made by voters in a statewide election.

State Expenditures

The measure has no direct impact on state expenditures; however, if voters do not approve a future fee or fee increase, less state revenue will be available to save or spend, and the state's TABOR refund obligation may be reduced in years when the state is over its revenue limit. By requiring a new type of voter approval, the measure also increases election-related costs in the Department of State and in the Legislative Department.

Economic Impacts

The measure has no direct or immediate impact on the state's economy. If voters reject future fee increases, it will decrease public sector revenue and spending and increase the amounts available for private spending or saving.