

<p>SUPREME COURT OF COLORADO 2 East 14th Ave. Denver, CO 80203</p>	<p>DATE FILED May 1, 2026 11:43 AM</p>
<p>Original Proceeding Pursuant to Colo. Rev. Stat. § 1-40-107(2) Appeal from the Ballot Title Board</p>	
<p>In the Matter of the Title, Ballot Title, and Submission Clause for Proposed Initiative 2025-2026 #416 (“Limited Gaming Expansion and Local Control”)</p> <p><b>Petitioner:</b> Ronald R. Kammerzell,</p> <p>v.</p> <p><b>Respondents:</b> Suzanne Taheri and Sandra Robnett,</p> <p><b>and</b></p> <p><b>Title Board:</b> Christy Chase, Theresa Conley, Jennifer Sullivan</p>	<p>▲ COURT USE ONLY ▲</p>
<p>Attorneys for Petitioner:</p> <p>Mark G. Grueskin, #14621 Nathan Bruggeman, #39621 Recht Kornfeld, P.C. 1600 Stout Street, Suite 1400 Denver, Colorado 80202 303-573-1900 (telephone) 303-446-9400 (facsimile) <a href="mailto:mark@rklawpc.com">mark@rklawpc.com</a>; <a href="mailto:nate@rklawpc.com">nate@rklawpc.com</a></p>	<p>Case Number:</p>
<p><b>PETITION FOR REVIEW OF FINAL ACTION OF BALLOT TITLE SETTING BOARD CONCERNING PROPOSED INITIATIVE 2025-2026 #416 (“LIMITED GAMING EXPANSION AND LOCAL CONTROL”)</b></p>	

Ronald R. Kammerzell, registered elector of Jefferson County and the State of Colorado (“Petitioner”), through undersigned counsel, respectfully petitions this Court pursuant to C.R.S. § 1-40-107(2), to review the actions of the Title Setting Board (“Title Board” or “Board”) with respect to the title, ballot title, and submission clause set for Initiative 2025-2026 #416 (“Limited Gaming Expansion and Local Control”).

## **STATEMENT OF THE CASE**

### **A. Procedural History of Proposed Initiative 2025-2026 #416.**

Suzanne Taheri and Sandra Robnett (“Proponents”) proposed Initiative 2025-2026 #416 (the “Proposed Initiative”). Review and comment hearings were held before representatives of the Offices of Legislative Council and Legislative Legal Services. Thereafter, Proponents submitted final versions of the Proposed Initiative to the Secretary of State for purposes of submission to the Title Board, of which the Secretary or her designee is a member.

A Title Board hearing was held on April 15, 2026, at which time titles were set for 2025-2026 #416. On April 22, 2026, Petitioner filed a Motion for Rehearing, alleging that Initiative #416 contained multiple subjects, contrary to Colo. Const. art. V, sec. 1(5.5), the Board lacked jurisdiction to set titles, and that the Title Board set titles which are misleading and incomplete as they do not fairly

communicate the true intent and meaning of the measure and will mislead voters. The rehearing was held on April 24, 2026, at which time the Title Board granted the Motion for Rehearing only to the extent the Board made changes to the title.

### **B. Jurisdiction**

Petitioner is entitled to review before the Colorado Supreme Court pursuant to C.R.S. § 1-40-107(2). Petitioner timely filed the Motion for Rehearing with the Title Board. *See* C.R.S. § 1-40-107(1). Additionally, Petitioner timely filed this Petition for Review within seven days from the date of the hearing on the Motion for Rehearing. *See* C.R.S. § 1-40-107(2).

As required by C.R.S. § 1-40-107(2), attached to this Petition for Review are certified copies of: (1) the final version of the initiative filed by the Proponents; (2) the original ballot title set for this measure; (3) the Motion for Rehearing filed by the Petitioners; and (4) the ruling on the Motion for Rehearing as reflected by the title and ballot title and submission clause set by the Board. Petitioner believes that the Title Board erred in denying the Motion for Rehearing. The matter is properly before this Court.

### **GROUND FOR APPEAL**

The titles set by the Title Board violate the legal requirements imposed on the Board because it lacked jurisdiction to set titles for the Initiative and the titles

set by the Board violate the “clear ballot title” requirement by omitting critical elements of the measure and will mislead voters. The following is an advisory list of issues to be addressed in Petitioners’ Opening Brief:

1. Whether the Proposed Initiative impermissibly contains multiple subjects by:

(a) eliminating the requirement that statewide voters first approve the expansion of gaming to a new, specifically named locality;

(b) removing the constitutional restriction that such gambling activities in new jurisdictions be only “limited gaming” as defined in the Constitution; and

(c) modifying the Taxpayer Bill of Rights such that statewide voters, rather than local voters, will decide to suspend revenue limits for localities that authorize gaming under this measure?

2. Whether the ballot titles set are inherently flawed and legally inadequate because the Board failed to use the mandatory language from section 20 of article X of the Colorado Constitution “SHALL STATE TAXES BE INCREASED” where the Proposed Initiative authorizes the imposition of a state tax on gaming authorized under the measure?

3. Whether the titles are inaccurate and misleading by describing the expansion of gaming as “limited gaming” when the Proposed Measure makes the constitutional definition of “limited gaming” inapplicable to newly authorized jurisdictions and, as a result, authorizes unlimited gaming?

### **PRAYER FOR RELIEF**

Petitioner respectfully requests that, after consideration of the parties’ briefs, this Court determine that the titles are legally flawed and direct the Title Board to return the initiative to the designated representative for lack of jurisdiction or, in the alternative, to correct the title to address the deficiencies outlined in Petitioner’s briefs.

Respectfully submitted this 1st day of May, 2026.

*s/ Nathan Bruggeman*  
Mark G. Grueskin, #14621  
Nathan Bruggeman, #39621  
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ATTORNEYS FOR PETITIONER

**CERTIFICATE OF SERVICE**

I, Erin Mohr, hereby affirm that a true and accurate copy of the **PETITION FOR REVIEW OF FINAL ACTION OF BALLOT TITLE SETTING BOARD CONCERNING PROPOSED INITIATIVE 2025-2026 #416 (“LIMITED GAMING EXPANSION AND LOCAL CONTROL”)** was sent electronically via Colorado Courts E-Filing this day, May 1, 2026, to the following:

Counsel for the Title Board:

Kyle Holter  
Office of the Attorney General  
1300 Broadway, 6th Floor  
Denver, CO 80203

And counsel for Proponents:

Suzanne Taheri  
West Group  
6501 E. Belleview Ave., Suite 375  
Denver, CO 80111

*/s Erin Mohr*

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DATE FILED  
May 1, 2026 11:43 AM

# 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 #416 ‘Limited Gaming Expansion and Local Control’” .....

.....

**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 27<sup>th</sup> day of April, 2026.

*Jena Griswold*

SECRETARY OF STATE



**IN RE: TITLE, BALLOT TITLE, AND SUBMISSION CLAUSE  
FOR INITIATIVE 2025 -2026 #416  
("LIMITED GAMING EXPANSION AND LOCAL CONTROL")**

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Initiative Proponents: Suzanne Taheri and Sandra Robnett

&

Objector: Ronald R. Kammerzell

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**MOTION FOR REHEARING**

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By undersigned counsel, Ronald R. Kammerzell, a registered voter of the County of Jefferson, objects to the titles set for Initiative #416, pursuant to C.R.S. § 1-40-107(1)(a)(I).

On April 15, 2026, the Title Board set the following ballot title and submission clause for Initiative #416:

*Shall there be an amendment to the Colorado Constitution allowing voters in any city, town, city and county, or county to approve limited gaming within its boundaries, and, in connection therewith, requiring limited gaming operators to pay a tax on limited gaming proceeds; allocating a portion of the tax revenues to community, junior, and local district colleges, to address limited gaming impacts within the local government, and to school districts within the local government; and allowing the tax revenues to be kept and spent as a voter-approved revenue change?*

**I. The Title Board lacks jurisdiction to set a ballot title for Initiative #416 because it comprises multiple subjects.**

- A. The first subject: Initiative #416 authorizes unlimited gaming – both in terms of the amount of bets as well as the type of gaming which, because the constitutional definition of “limited gaming” is expressly excluded from this measure, could be any game or subject on which money can be wagered.

The new subsection (8) of section 9 of article XVIII specifies that “gaming expansion” is authorized “[n]otwithstanding subsections (1) through (7) of this section.” “Limited gaming” is defined in subsection 4, subparagraph (c) of which reads as follows: “‘Limited gaming’ means the use of slot machines and the card games of blackjack and poker, each game having a maximum single bet of five dollars, means the use of slot machines and the card games of blackjack and poker, each game having a maximum single bet of five dollars, unless such games

or single bets are revised as provided in subsection (7) of this section.” Under subsection (7), voters of Black Hawk, Central City, and Cripple Creek were authorized to change any limits on games, the amount of single bets, and casino hours.

Because of the “notwithstanding” clause, neither of these provisions apply to the new locales where gaming could be conducted—and it isn’t even clear that localities would have the authority to limit gaming. Thus, the default under this provision is that there are no limits on gaming that would be authorized. Various new localities could choose to allow unlimited bets on gaming that has not been approved in these three cities including wagers on otherwise prohibited proposition bets in sports betting, *see* Colorado Limited Gaming Control Commission Sports Betting Rule 1.3, 1 CCR 207-2 (<https://sbg.colorado.gov/sites/sbg/files/documents/SBRule1-011426.pdf>) , as well as domestic political developments, world events, and stock market swings or other economic occurrences anywhere in the world. *See, e.g.,* [www.polymarket.com](http://www.polymarket.com).

This is a marked shift from the existing commercial gaming structure that voters approved in three gaming towns. If proponents were unaware that they eliminated the definition of “limited gaming” from applying to their amendment, it is no excuse because that is what their measure accomplishes. Any consideration of the measure must be framed in that context.

- B. *The second subject: Initiative #416 removes the existing constitutional requirement that statewide voters approve gaming as a constitutional amendment before a local vote is held to authorize gaming in a new local jurisdiction.*

Subsection (6) of section 9 of article XVIII requires that any local jurisdiction that will offer gaming must first be approved by statewide voters in the form of a constitutional amendment, restricting gaming to “any city, town, or unincorporated portion of a county **which has been granted constitutional authority for limited gaming** within its boundaries” so long as that jurisdiction is “first approved by an affirmative vote of a majority of the electors of such city, town, or county voting thereon.” (Emphasis added.) Subsection (6) goes on to state that the timing of a local vote must be “within thirteen months after the effective date of **the amendment which first adds such city, county, or town to those authorized for limited gaming** pursuant to this constitution.” (Emphasis added.)

Initiative #416 exempts localities from having “been granted constitutional authority for limited gaming” because there is no statewide vote that “first adds (a locality) to those authorized for gaming.” Colo. Const., art. XVIII, sec. 9(6). This aspect of #416 was not a matter about which the proponents advised the Title Board, and it was not a matter that was evident to Title Board members until the issue was raised by the undersigned at the April 15 title setting hearing. It would likewise be a matter that is not apparent to voters and is thus the surreptitious change that the single subject requirement was intended to protect against.

It is similar to the attempted evisceration of the single subject requirement that was shoehorned into an omnibus change to petition requirements. “A voter of average intelligence would be quite surprised to find out that an initiative purporting to deal with procedural aspects of the right to petition drastically altered the substance of measures on the ballot.” *In re Title, Ballot Title and Submission Clause for Proposed Initiatives #43 and #45*, 46 P.3d 438, 446 (Colo.

2002). As to #416, most voters would be surprised that the double-barreled protection they adopted to ensure buy-in by both the state as a whole and by the affected locality was no longer in effect because the statewide vote requirement will have been eliminated. *Id.* (second subject would commit a fraud on voters by “reversing a constitutional safeguard the voters felt was necessary” through their prior adoption of such protection).

In the same way, voters approved subsection (6) of Article XVII, section 9, in 1992. Voters understood that there would be two votes on any locality’s gambling proposal, as the Blue Book clearly stated. “Adoption of this amendment would require local approval of gambling **in addition to statewide approval.**” *An Analysis of 1992 Ballot Proposals*, Res. Pub. No. 369 at 9 (<https://hermes.cde.state.co.us/islandora/object/co:2548/datastream/OBJ/view>) (emphasis added). The very first argument in favor of this two-vote process stated: “The impact of gambling in a community is of such importance, with far-reaching implications, that the question of expansion into a new area should be determined by local vote, **which would follow an affirmative statewide vote.**” *Id.* (emphasis added).

A vote in favor of #416 is not the “affirmative statewide vote” that the 1992 ballot measure required. Had that been the case, subsection (6) would not be specific about “the amendment that first adds” a given locality to the list of jurisdictions “authorized for limited gaming pursuant to this constitution.” But that is exactly what the Constitution says, and #416 removes that requirement for all voters in the state to decide, as a preliminary matter, that more gaming in the state is good for Colorado and, specifically, that the local voters of a given jurisdiction should have the final say on whether gambling expands to their city, town or county.

C. *The third subject: unlike the use of existing gaming taxes, Initiative #416 attempts to bait voters into “yes” votes with the promise of funding for K-12 education.*

Currently, funding recipients of gaming taxes are primarily historic preservation and community colleges. Colo. Const., art. XVIII, sec. 9(5)(b), (7)(c)(III)(A). Sports betting proceeds are used to fund water projects throughout the state. C.R.S. § 44-30-1509(2)(e).

In contrast, Initiative #416 provides 12% of gaming tax revenues to schools in the localities that approve gambling within their boundaries. In an era of budget cuts that include reductions to Colorado’s public schools, #416’s redirection of gaming tax revenue to schools is a sweetener for voters who would be forced into a trade-off between the social costs of gaming and the possible benefits to K-12 education. Putting gaming tax revenues into schools in a certain local jurisdiction has nothing to do with authorizing gaming per se. As a result, voters would be wooed to vote “yes” either because they endorse expanded gaming or because, even though they oppose gaming, they favor more money for public schools. One aspect of the measure has nothing to do with the other, but it is an attempt to lure voters to support a measure they might otherwise oppose. This is precisely what the single subject requirement sought to avoid and should not be sanctioned by the Title Board in its single subject decision.

D. The fourth subject: revoking local electors' authority to decide the TABOR implications of new gaming revenue.

Initiative #416 imposes a state tax on gaming authorized under its terms, but a substantial portion of that tax revenue is *not* state revenue but local revenue. Ten percent “of the remaining gaming tax revenues” flow “to the governing bodies of the authorizing jurisdictions to address local gaming impacts,” with “the school districts located within authorizing jurisdictions” receiving 12 percent of remaining revenue. As a TABOR matter, this revenue counts for the local jurisdictions that receive it, not the State as the collections administrator. *See* Colo. Const. art. X, sec. 20(2)(e) (excepting “collections for another government” from fiscal year spending). The measure then de-Bruces all revenue for TABOR purposes. *See* Proposed Subsection (8)(c)(X) (“Gaming tax revenues attributable to the operation of this subsection (8) shall be collected and spent as a voter-approved revenue change *without regard to any limitation* contained in section 20 of article x of this constitution or any other law.” (emphasis added)).

Under TABOR, tax decisions are committed to the electors of the jurisdiction affected by the taxing and revenue/spending decisions. With respect to the local jurisdictions that receive tax revenue under Initiative #416, the measure strips the electors of those local jurisdictions of the authority to decide for themselves under TABOR whether this new revenue counts against their district’s revenue and spending limit. Indeed, voters in jurisdictions that do not even authorize gaming are making the decision for jurisdictions that do authorize it. This is a significant alteration of the process and structure of approving deviations from a jurisdiction’s revenue and spending limits under TABOR, and it is a change coiled within the folds of the measure.

**II. The ballot title is misleading, unfair, and inaccurate.**

A. The ballot title incorrectly refers to this measure as authorizing “limited gaming,” but Initiative #416’s provisions expressly preclude using the definition of “limited gaming” in applying this amendment.

As noted above, this measure does not incorporate the definition of “limited gaming” and, in fact, expressly carves out the subsection that defines “limited gaming” from applying to the new subsection (8). Given the more than 35 years in which limited gaming has been legal in Black Hawk, Central City, and Cripple Creek, it is misleading to say that this measure incorporates the concept of “limited” gaming.

In fact, the text of the measure provides otherwise. Local voters “may, but are not required to limit” games, hours of operation, and bet limits. *See* proposed subsection (8)(c)(II). Thus, any limits exist only if imposed by local voters. Barring any such local vote, there are no limits on gaming in the new jurisdictions. None. Thus, it is misleading to voters to suggest that there are any presumptive limits, and it is further misleading to state (as the title set for this measure does) that the measure “allows local control” when it allows for only those limits that are voters impose. *In re Proposed Initiated Constitutional Amendment Concerning Ltd. Gaming in the Town of Idaho Springs*, 830 P.2d 963, 969 (Colo. 1992) (title misstated applicability of amendment to new gaming provisions in constitution and was thus misleading).

B. The ballot title fails to inform voters that Initiative #416 allows local votes on gaming without first requiring statewide approval of gaming in a specific local jurisdiction.

Again, as noted above, the measure exempts localities from having to be approved at a statewide vote. Of all the changes to the Constitution proposed by this initiative, this repeal is the most significant alteration to be made. The title is legally deficient by its silence on this dramatic change, and the title's introductory clause must state that this requirement would be repealed by this initiative.

C. The ballot title fails to inform voters that Initiative #416 requires local approval by “the voters” – not just a majority of voters participating.

This version of Proponents' measure requires local approval “by the voters of the town, city, county, or city and county” of the affected jurisdiction. In contrast, their other versions require either approval by “a majority of the electors” of the locality, Initiative #415, proposed Art. XVIII, sec. 9(8)(c)(I), or “a simple majority of their voters.” Initiative #417, proposed Art. XVIII, sec. 9(8). Clearly, the use of different phraseology carries with it different legal consequences.

At the initial hearing before the Title Board, proponents maintained that this analysis only applies to interpretation of a body of law where the two different phrases have been used, not proposed changes to such law. For the sake of argument, Objector accepts their point. But in so doing, this Board must take notice of the existing body of law granting localities the right to approve local gaming that has been authorized by a state vote. In the current subsection (6) of Article XVIII, section 9, the law is clear about what constitutes an acceptable vote at the local level. “Except as provided in paragraph (e) of this subsection (6), limited gaming shall not be lawful within any city, town, or unincorporated portion of a county which has been granted constitutional authority for limited gaming within its boundaries unless first approved **by an affirmative vote of a majority of the electors of such city, town, or county voting thereon.**” (Emphasis added.) In other words, the existing local approval is determined by “yes” votes of a majority of voters participating in that election (“electors... voting thereon”).

Because Proponents concede that they used language that deviates from the existing, constitutional standard and that such difference carries legal weight, they cannot now disavow that clear reading of their measure. And the title set for #416 should reflect that unanimity requirement of local voters that Proponents incorporated into their measure.

D. The ballot title misdescribes which local entities receive gaming tax revenue.

The ballot title currently states that, with respect to local jurisdictions, gaming revenue flows to “to address limited gaming impacts within the local government, and to school districts within the local governments.” Here, the use of “local government” is ambiguous and can be read to mean any local government (a county, a city or town, a special district, etc.). Instead, the only local governments that receive tax revenue are those where gaming has been approved. It is important that voters understand which local governments receive tax revenue, as voters could be misled into believing their district could receive revenue even if gaming is not approved.

Additionally, as worded, the title states that revenue is used to address gaming impacts “within the local government” (i.e., impacts in the governmental entity itself such as improper gaming by local government officials) and not gaming impacts in the jurisdiction where gaming has been authorized (e.g., needing additional police).

E. The title should be clear on the allocation of tax revenue.

Although explaining the recipients of tax revenue, the title does not explain how much tax revenue the respective recipients receive. The measure includes a specific formula for allocating tax revenue among the three recipients, and that allocation should be explained to voters. Voters who favor more education spending may be misled into believe local school districts will receive an equal or greater share of revenue than other recipients. Voters in cities with budgetary problems may believe more revenue is coming to their city than is the case. The dolling out of tax dollars is a significant sweetener in the measure, and the title should be clear as to how the funding distribution works, especially around a politically sensitive subject such as school financing.

F. The ballot title does not inform voters that local jurisdictions are losing the authority to decide whether to exempt this new revenue from their revenue/spending limit.

As noted above, the measure strips voters in local jurisdictions of the authority to decide the TABOR impacts of new tax revenue. The title’s description of the TABOR provision of the measure does not inform voters of this change.

G. The title requires the “shall taxes be raised” introductory clause.

The title set by the board is constitutionally deficient, as it does not include the mandatory language from TABOR for ballot issues that propose a new tax. *See Colo. Const., art. X, sec. 20(3)(c)*). The measure here not only permits gaming in new jurisdictions, but it also makes that activity subject to a new tax. TABOR requires that the ballot title begin with the phrase, ““SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY ...?”” Accordingly, the Board must correct the title.

**WHEREFORE**, in light of the arguments and legal precedent cited above, the Title Board should dismiss Initiative #416 for lack of jurisdiction, and if it does not do so, it should revise the titles so that they are fair, accurate, and not misleading.

**RESPECTFULLY SUBMITTED** this 22nd day of April, 2026.

RECHT KORNFELD, P.C.

s/ Mark Grueskin

Mark Grueskin

Nathan Bruggeman

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**CERTIFICATE OF SERVICE**

I, Erin Mohr, hereby affirm that a true and accurate copy of the **MOTION FOR REHEARING ON INITIATIVE 2025 -2026 #416** was sent this day, April 22, 2026, via email to:

Suzanne Taheri  
Counsel for proponents

Kyle Holter  
Assistant Attorney General

s/ Erin Mohr

## Ballot Title Setting Board

### Proposed Initiative 2025-2026 #416<sup>1</sup>

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

An amendment to the Colorado Constitution allowing voters in any city, town, city and county, or county to approve limited gaming within its boundaries, and, in connection therewith, requiring limited gaming operators to pay a tax on limited gaming proceeds; allocating a portion of the tax revenues to community, junior, and local district colleges, to address limited gaming impacts within the local government, and to school districts within the local government; and allowing the tax revenues to be kept and spent as a voter-approved revenue change.

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

Shall there be an amendment to the Colorado Constitution allowing voters in any city, town, city and county, or county to approve limited gaming within its boundaries, and, in connection therewith, requiring limited gaming operators to pay a tax on limited gaming proceeds; allocating a portion of the tax revenues to community, junior, and local district colleges, to address limited gaming impacts within the local government, and to school districts within the local government; and allowing the tax revenues to be kept and spent as a voter-approved revenue change?

*Hearing April 15, 2026:*

*Single subject approved; draft title changed; titles set.*

*The Board made a technical correction to the text of the measure.*

*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, Theresa Conley, Jennifer Sullivan*

*Hearing adjourned 3:46 P.M.*

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<sup>1</sup> Unofficially captioned “**Limited Gaming Expansion and Local Control**” 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 #416<sup>1</sup>

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

An amendment to the Colorado Constitution allowing the expansion of limited gaming to any city, town, city and county, or county upon local voter approval, and, in connection therewith, no longer restricting limited gaming to three communities or requiring a statewide vote to allow expansion to each new jurisdiction; requiring new limited gaming operators to pay a tax on limited gaming proceeds; allocating a portion of the tax revenues to community, junior, and local district colleges, to address limited gaming impacts within the local jurisdiction, and to school districts within the local jurisdiction; and allowing the tax revenues to be kept and spent as a voter-approved revenue change.

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

Shall there be an amendment to the Colorado Constitution allowing the expansion of limited gaming to any city, town, city and county, or county upon local voter approval, and, in connection therewith, no longer restricting limited gaming to three communities or requiring a statewide vote to allow expansion to each new jurisdiction; requiring new limited gaming operators to pay a tax on limited gaming proceeds; allocating a portion of the tax revenues to community, junior, and local district colleges, to address limited gaming impacts within the local jurisdiction, and to school districts within the local jurisdiction; and allowing the tax revenues to be kept and spent as a voter-approved revenue change?

*Hearing April 15, 2026:*

*Single subject approved; draft title changed; titles set.*

*The Board made a technical correction to the text of the measure.*

*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, Theresa Conley, Jennifer Sullivan*

*Hearing adjourned 3:46 P.M.*

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<sup>1</sup> Unofficially captioned “**Limited Gaming Expansion and Local Control**” by legislative staff for tracking purposes. This caption is not part of the titles set by the Board.

*Rehearing April 24, 2026:*

*Motion for rehearing (Kammerzell) denied with regards to single subject (2-1, Conley). The motion is granted only to the extent the Board made changes to the title (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, Theresa Conley, Jennifer Sullivan*

*Hearing adjourned 11:47 A.M.*

## 2025-2026 #416 – Final – Technical Corrections

*Be it enacted by the People of the State of Colorado:*

**SECTION 1.** In the constitution of the State of Colorado, section 9 of article XVIII, , **add (8)** as follows:

**Section 9. LIMITED GAMING PERMITTED**

**(8) Gaming expansion.**

(a) NOTWITHSTANDING SUBSECTIONS (1) THROUGH (7) OF THIS SECTION, EFFECTIVE JANUARY 1, 2027, LIMITED GAMING IN ANY TOWN, CITY, COUNTY, OR CITY AND COUNTY IN THE STATE SHALL BE LAWFUL IF APPROVED BY THE VOTERS OF THE TOWN, CITY, COUNTY, OR CITY AND COUNTY EITHER THROUGH INITIATIVE OR REFERRAL TO THE VOTERS.

(b) THE ADMINISTRATION AND REGULATION OF THIS SUBSECTION (8) SHALL BE UNDER THE APPOINTED LIMITED GAMING CONTROL COMMISSION CREATED IN SUBSECTION (2) OF THIS SECTION.

(c)(I) UP TO A MAXIMUM OF FORTY PERCENT OF THE ADJUSTED GROSS PROCEEDS OF LIMITED GAMING SHALL BE PAID BY EACH LICENSEE, IN ADDITION TO ANY APPLICABLE LICENSE FEES, FOR THE PRIVILEGE OF CONDUCTING LIMITED GAMING UNDER THIS SUBSECTION (8). SUCH PERCENTAGE SHALL BE ESTABLISHED ANNUALLY BY THE COMMISSION ACCORDING TO THE CRITERIA ESTABLISHED BY THE GENERAL ASSEMBLY. SUCH PAYMENTS SHALL BE MADE INTO A LOCAL LIMITED GAMING FUND THAT IS HEREBY CREATED IN THE STATE TREASURY.

(II) LIMITED GAMING TAX REVENUES ATTRIBUTABLE TO THE OPERATION OF THIS SUBSECTION (8) SHALL BE DEPOSITED IN THE LOCAL LIMITED GAMING FUND. THE COMMISSION SHALL ANNUALLY DETERMINE THE AMOUNT OF SUCH REVENUES GENERATED IN EACH JURISDICTION WHERE GAMING IS APPROVED.

(d) FROM GAMING TAX REVENUES ATTRIBUTABLE TO THE OPERATION OF THIS SUBSECTION (8), THE TREASURER SHALL PAY:

(I) THOSE ONGOING EXPENSES OF THE COMMISSION AND OTHER STATE AGENCIES THAT ARE RELATED TO THE ADMINISTRATION OF THIS SUBSECTION (8);

(II) ANNUAL ADJUSTMENTS, IN CONNECTION WITH DISTRIBUTIONS TO LOCAL LIMITED GAMING FUND RECIPIENTS, TO REFLECT THE LESSER OF SIX PERCENT OF, OR THE ACTUAL PERCENTAGE OF, ANNUAL GROWTH IN GAMING TAX REVENUES ATTRIBUTABLE TO THIS SUBSECTION (8); AND

(III) OF THE REMAINING GAMING TAX REVENUES, DISTRIBUTIONS IN THE FOLLOWING PROPORTIONS:

(A) SEVENTY-EIGHT PERCENT TO THE STATE'S PUBLIC COMMUNITY COLLEGES, JUNIOR COLLEGES, AND LOCAL DISTRICT COLLEGES TO SUPPLEMENT EXISTING STATE FUNDING FOR STUDENT FINANCIAL AID PROGRAMS AND CLASSROOM INSTRUCTION PROGRAMS, PROVIDED THAT SUCH REVENUE SHALL BE DISTRIBUTED TO INSTITUTIONS THAT WERE OPERATING ON AND AFTER JANUARY 1, 2008, IN PROPORTION TO THEIR RESPECTIVE FULL-TIME EQUIVALENT STUDENT ENROLLMENTS IN THE PREVIOUS FISCAL YEAR;

(B) TEN PERCENT TO THE GOVERNING BODIES OF THE AUTHORIZING JURISDICTIONS TO ADDRESS LOCAL GAMING IMPACTS, PROVIDED THAT SUCH REVENUE SHALL BE DISTRIBUTED BASED ON THE PROPORTION OF GAMING TAX REVENUES, ATTRIBUTABLE TO THE OPERATION OF THIS SUBSECTION (8), THAT ARE PAID BY LICENSEES OPERATING IN EACH JURISDICTION; AND

(C) TWELVE PERCENT TO THE SCHOOL DISTRICTS LOCATED WITHIN AUTHORIZING JURISDICTIONS, IN PROPORTION TO THE NUMBER OF STUDENTS ATTENDING THE SCHOOL DISTRICT FROM THE AUTHORIZING JURISDICTION, PROVIDED THAT SUCH REVENUE SHALL BE DISTRIBUTED BASED ON

THE PROPORTION OF GAMING TAX REVENUES, ATTRIBUTABLE TO THE OPERATION OF THIS SUBSECTION (8), THAT ARE PAID BY LICENSEES OPERATING IN EACH JURISDICTION.

(e) GAMING TAX REVENUES ATTRIBUTABLE TO THE OPERATION OF THIS SUBSECTION (8) SHALL BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE WITHOUT REGARD TO ANY LIMITATION CONTAINED IN SECTION 20 OF ARTICLE X OF THIS CONSTITUTION OR ANY OTHER LAW.



## Fiscal Summary

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

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**Measure:** Initiative 416 – LIMITED GAMING EXPANSION AND LOCAL CONTROL

**Analyst:** Amanda Liddle, amanda.liddle@coleg.gov, 303-866-5834

**Date:** April 13, 2026

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### Fiscal Summary of Initiative 416

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](http://leg.colorado.gov/bluebook). This fiscal summary identifies the following impact.

#### State Revenue

Beginning January 1, 2027, the measure will increase state revenue to the extent that any city, town, city and county, or unincorporated portion of a county (local government) subsequently seeks and gains voter approval for limited gaming within the local government's jurisdiction. The amount of state revenue increase will depend on the number of local governments that authorize limited gaming and the tax rate(s) set by the Limited Gaming Control Commission (commission). Any revenue gain attributable to the measure is exempt from TABOR.

#### State Expenditures

The measure will increase state expenditures to the extent it increases state revenue. To the extent that a local government gains voter approval for limited gaming within its jurisdiction, the measure will increase state expenditures within the commission to administer and regulate gaming for those jurisdictions. Any remaining gaming revenue attributable to the measure is distributed and spent as follows:

- 78 percent to certain higher education institutions for financial aid programs and classroom instruction programs;
- 10 percent to the authorizing local government jurisdiction for related costs; and
- 12 percent to school districts within the authorizing jurisdiction.

#### Local Government

If a local government gains voter approval for limited gaming within its jurisdiction, the measure will increase state government distributions to the local government and to school districts located within it. The amount of increased distributions to a local government will depend on

## **Initiative 416**

the actual gaming revenue collected within that local government's jurisdiction. Allowing limited gaming may also increase local government revenue from property taxes and sales taxes.

### **Economic Impacts**

The measure has no direct impact on the state economy. If local voters authorize limited gaming as a result of the measure, the measure will increase economic activity in new authorizing jurisdictions, potentially reducing activity in jurisdictions where gaming occurs under current law. Any increased consumer spending on gaming and associated economic activity may reduce spending in other sectors. With local voter approval, the measure increases investment in state and local public services and decreases after-tax spending other areas. Any overall change in economic activity will depend on the net impact of these increases and decreases.