

<p>SUPREME COURT OF COLORADO 2 East 14th Ave. Denver, CO 80203</p>	<p>DATE FILED May 1, 2026 1:17 PM</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 #418 (“Limited Gaming Expansion and Local Control”)</p> <p>Petitioner: Ronald R. Kammerzell,</p> <p>v.</p> <p>Respondents: Suzanne Taheri and Sandra Robnett,</p> <p>and</p> <p>Title Board: 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) mark@rklawpc.com; nate@rklawpc.com</p>	<p>Case Number:</p>
<p>PETITION FOR REVIEW OF FINAL ACTION OF BALLOT TITLE SETTING BOARD CONCERNING PROPOSED INITIATIVE 2025-2026 #418 (“LIMITED GAMING EXPANSION AND LOCAL CONTROL”)</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 #418 (“Limited Gaming Expansion and Local Control”).

STATEMENT OF THE CASE

A. Procedural History of Proposed Initiative 2025-2026 #418.

Suzanne Taheri and Sandra Robnett (“Proponents”) proposed Initiative 2025-2026 #418 (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 #418. On April 22, 2026, Petitioner filed a Motion for Rehearing, alleging that Initiative #418 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 certain aspects of 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 set titles that comply with section 20 of Article X of the Colorado Constitution by omitting the constitutionally required estimate of the tax revenues generated by the Proposed Initiative’s new state tax on expanded gaming revenues.

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 #418 (“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



DATE FILED
May 1, 2026 1:17 PM

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 #418 ‘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 27th day of April, 2026.

Jena Griswold

SECRETARY OF STATE



**IN RE: TITLE, BALLOT TITLE, AND SUBMISSION CLAUSE
FOR INITIATIVE 2025 -2026 #418
("LIMITED GAMING EXPANSION AND LOCAL CONTROL")**

Initiative Proponents: Suzanne Taheri and Sandra Robnett

&

Objector: Ronald R. Kammerzell

MOTION FOR REHEARING

By undersigned counsel, Ronald R. Kammerzell, a registered voter of the County of Jefferson, objects to the titles set for Initiative #418, 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 #418:

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 and to local jurisdictions to address limited gaming impacts; 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 #418 because it comprises multiple subjects.

- A. The first subject: Initiative #418 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.

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 #418 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 #418 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 #418 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 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 #418, 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) 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 #418 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 #418 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: revoking local electors’ authority to decide the TABOR implications of new gaming revenue.*

Initiative #418 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. Twenty-two percent flows “to the governing bodies of the authorizing jurisdictions to address local gaming impacts.” 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)(d)(III) (“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 #418, 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 #418’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 #418 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 #418 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 on a companion measure (#416), 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 at of voters participating in that election (“electors... voting thereon”). Thus, using Proponents’ own legal theory, the language they chose to use in Initiative #418 requires “the voters” – not just a majority of those voting – to approve gaming in order for it to become legalized in their town, city, or county.

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 #418 should reflect that unanimity requirement of local voters that Proponents incorporated into their measure.

D. 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.

E. 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 #418 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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Denver, CO 80202

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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 #418** 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 #418¹

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 and to local jurisdictions to address limited gaming impacts; 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 and to local jurisdictions to address limited gaming impacts; 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 4:19 P.M.

¹ 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 #418¹

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

1 STATE TAXES SHALL BE INCREASED, IF LOCAL JURISDICTIONS APPROVE
2 LOCAL LIMITED GAMING, IN ORDER TO INCREASE OR IMPROVE LEVELS OF PUBLIC
3 SERVICE, INCLUDING FOR THE STATE ADMINISTRATION OF LIMITED GAMING;
4 FINANCIAL AID AND INSTRUCTION FOR COMMUNITY, JUNIOR, AND LOCAL
5 DISTRICT COLLEGES; AND TO ADDRESS GAMING IMPACTS IN LOCAL
6 JURISDICTIONS THAT AUTHORIZE LIMITED GAMING THROUGH AN AMENDMENT
7 TO THE COLORADO CONSTITUTION ALLOWING THE EXPANSION OF LIMITED
8 GAMING TO ANY CITY, TOWN, CITY AND COUNTY, OR COUNTY UPON LOCAL
9 VOTER APPROVAL, AND, IN CONNECTION THEREWITH, NO LONGER RESTRICTING
10 LIMITED GAMING TO THREE COMMUNITIES OR REQUIRING A STATEWIDE VOTE
11 TO ALLOW EXPANSION TO EACH NEW JURISDICTION; REQUIRING NEW LIMITED
12 GAMING OPERATORS TO PAY A TAX ON LIMITED GAMING PROCEEDS; AND
13 ALLOWING THE TAX REVENUES TO BE KEPT AND SPENT AS A VOTER-APPROVED
14 REVENUE CHANGE.

15
16 The ballot title and submission clause as designated and fixed by the Board is as follows:

17 SHALL STATE TAXES SHALL BE INCREASED, IF LOCAL JURISDICTIONS
18 APPROVE LOCAL LIMITED GAMING, IN ORDER TO INCREASE OR IMPROVE LEVELS
19 OF PUBLIC SERVICE, INCLUDING FOR THE STATE ADMINISTRATION OF LIMITED
20 GAMING; FINANCIAL AID AND INSTRUCTION FOR COMMUNITY, JUNIOR, AND
21 LOCAL DISTRICT COLLEGES; AND TO ADDRESS GAMING IMPACTS IN LOCAL
22 JURISDICTIONS THAT AUTHORIZE LIMITED GAMING THROUGH AN AMENDMENT
23 TO THE COLORADO CONSTITUTION ALLOWING THE EXPANSION OF LIMITED
24 GAMING TO ANY CITY, TOWN, CITY AND COUNTY, OR COUNTY UPON LOCAL
25 VOTER APPROVAL, AND, IN CONNECTION THEREWITH, NO LONGER RESTRICTING

¹ 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.

26 LIMITED GAMING TO THREE COMMUNITIES OR REQUIRING A STATEWIDE VOTE
27 TO ALLOW EXPANSION TO EACH NEW JURISDICTION; REQUIRING NEW LIMITED
28 GAMING OPERATORS TO PAY A TAX ON LIMITED GAMING PROCEEDS; AND
29 ALLOWING THE TAX REVENUES TO BE KEPT AND SPENT AS A VOTER-APPROVED
30 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 4:19 P.M.

Rehearing April 24, 2026:

Motion for rehearing (Kammerzell) 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 2:48 P.M.

2025-2026 #418 – 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 ANY PROVISIONS OF 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 (9).

(c) THIRTY 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 PAYMENTS SHALL BE MADE INTO A LOCAL LIMITED GAMING FUND THAT IS HEREBY CREATED IN THE STATE TREASURY.

(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) 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; AND

(B) TWENTY-TWO PERCENT TO THE GOVERNING BODIES OF THE AUTHORIZING JURISDICTIONS TO ADDRESS LOCAL GAMING IMPACTS INCLUDING PUBLIC SAFETY AND INFRASTRUCTURE; 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.

(III) 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

Measure: Initiative 418 – LIMITED GAMING EXPANSION AND LOCAL CONTROL

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

Date: April 13, 2026

Fiscal Summary of Initiative 418

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

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. 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; and
- 22 percent to the authorizing local government jurisdiction for related costs.

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. The amount of increased distributions to a local government will depend on 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.

Initiative 418

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.