



Legislative Scorecard

CFI's 2025 Legislative Scorecard tracks how Colorado lawmakers voted on key bills affecting the state's tax and budget system to fight for real fiscal reform.

Message from the Executive Director

If you've already seen [CFI's legislative wrap-up](#), you'll know that we've been comparing this legislative session to Oz—a backward, illogical landscape dictated by the rules of the Taxpayer's Bill of Rights, or TABOR. Add to that a significant budget deficit and a host of federal budget threats, and the fiscal environment of the 2025 session was hostile and bleak.

CFI's aim for the 2025 legislative session was to make TABOR the center of every fiscal conversation. It does, after all, lie at the root of every fiscal decision made in Colorado. TABOR applies to every level of government, from the state down to the smallest special district. It imposes arbitrary caps on revenue, which dictate how much governments of any size can spend or save to meet the needs of their communities. It requires voter approval for taxes or borrowing, bans certain kinds of taxes outright—even if the voters of a locality approve them—and asks voters to pre-approve any changes to the rules that govern public finance, even in emergencies. No other state in the country has a limit more complex or restrictive.

It can be hard to talk about TABOR—but it's also impossible not to. TABOR quietly shapes everything in our everyday lives in Colorado, from the roads we drive on to the schools our kids attend to how our communities respond to emerging threats like wildfire or drought. In 2025, CFI sought to explicitly hold TABOR accountable—and talk out loud about how it puts Colorado at a persistent disadvantage. The first step to progress is recognizing what's holding us back—and TABOR is overdue for reform. To build a modern, responsive public sector that can meet the needs of a dynamic economy and a growing Colorado, we need bold, inclusive leadership ready to lead a serious conversation about the future we want.

For the first time in its history, CFI is holding elected officials accountable for their commitment to real fiscal reform. Rational, responsible budgeting isn't just about ideas or poll-tested platitudes—it requires political will. This **inaugural legislative scorecard** highlights who showed up, who fell short, and how the General Assembly handled one of Colorado's toughest but most necessary challenges. After 30 years of gimmicks and disinvestment, voters deserve to know who is serious about change.



Kathy White

Warm regards,
Kathy A. White
Executive Director
Colorado Fiscal Institute



Introduction

Not since the 2002 post-9/11 recession—when Colorado lawmakers slashed 15 percent of the state budget while refunding nearly \$1 billion in TABOR rebates—have fiscal conditions so clearly demonstrated a need for change. Those conditions eventually led to Referendum C, a five-year timeout from the TABOR limit and a permanent technical change to the calculation of the limit.

Like then, in 2025, legislators faced a \$1.2 billion budget deficit, after returning more than \$8 billion to taxpayers via TABOR surpluses since 2021. State economists warned of the problem of a structural deficit, or mismatch between revenue systems and costs of necessary services, that could not be solved with gimmicks and one-time cuts. Budgeters worried about how to anticipate and defend against the damage that could be done by tax and program cuts in Congress. An economic recession and hardship for families seemed certain. These threats laid bare the lack of tools and options Colorado has to respond, given the inflexibility of the fiscal policy in its constitution.

One bold opportunity for change was HJR25-1023, led by freshman lawmaker Rep. Sean Camacho. HJR25-1023 would have directed the Committee on Legal Services to file a lawsuit, on behalf of the General Assembly, challenging the constitutionality of TABOR on the grounds that it strips Colorado of its constitutional power to tax and voters of their guaranteed right to a representative form of government. Understanding the potential constitutional defects of TABOR is essential to building a legally sound and functional, modern fiscal system.

Although the bill was never scheduled on the floor for debate, the resolution's introduction and robust public hearing in House Finance were two major steps toward talking about what Colorado truly needs out loud: meaningful, structural reform to TABOR. For the first time in years, legislators, advocates, and everyday Coloradans were able to engage in a public conversation about the real costs of TABOR. For CFI, the public debate marked a turning point—a clear challenge to the status quo and a call for the fiscal future Colorado deserves: one that's fair, rational, and responsive to the needs of a growing state.

Like HJR25-1023, a House Concurrent Resolution failed to advance that sought to remove two restrictive TABOR provisions: the single tax rate mandate, which blocks options like wealth taxes, and the emergency tax provision that ties lawmakers' hands during crises. Had it passed and gone to voters, this measure would have paved the way for a fairer tax system and empowered the legislature to respond more effectively and quickly to emergencies like natural disasters and economic recessions. Despite internal debate and strong sponsors, the HCR was not introduced.

So although the 2025 session marked a real shift in the conversation about TABOR, the failure to advance—or even introduce—common-sense reform underscores the need for bold leadership.

Key Bills

These were the four key fiscal and budget bills CFI championed and tracked during the 2025 legislative session. Each one advanced people-centered policies to make Colorado’s tax system more fair, sustainable, and responsive to community needs.

HJR25-1023	Require General Assembly TABOR Constitutionality Lawsuit—TABOR Reform
Sponsors	Reps. Camacho and Garcia, Sens. Daugherty and Jodeh
Description	This historic resolution would have directed the Committee on Legal Services to file a lawsuit challenging the constitutionality of TABOR. Though it did not receive a floor vote, its introduction and public hearing sparked a rare and overdue public conversation about the structural harm caused by TABOR—and marked a major step toward long-term fiscal reform.
Final Action	Postponed indefinitely

SB25-173	Revenue Classification Taxpayers Bill of Rights—Changing within TABOR
Sponsors	Reps. Garcia and Zokaie, Sen. Weissman
Description	TABOR exempts certain revenue streams from the calculation of the TABOR limit, including gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales. Even after 30 years, state and local governments face questions on what should and should not be included in the calculation of the limit. TABOR proponents often litigate on the issue, and there are strict penalties for getting it wrong. This bill clarified that certain revenue streams fell within the definition of exempt revenue.
Final Action	Signed into law

HB25-1296	Tax Expenditure Adjustment—Cleaning Up the Tax Code
Sponsors	Reps. Garcia & Zokaie, Sen. Weissman
Description	This bill aimed to modernize Colorado’s tax code by eliminating outdated, inefficient, or inequitable tax expenditures as determined by the Office of the State Auditor. HB25-1296 was designed to improve transparency and ensure that every tax break serves a clear public purpose—making the tax system fairer and more fiscally responsible. Crucially, as amended, HB25-1296 also sought to de-link portions of Colorado’s tax code from reckless federal tax cuts under debate by Congress. Those federal tax and budget cuts could devastate the state budget. Because of TABOR, Colorado lawmakers needed to de-link parts of Colorado’s tax code from the federal code before Congress acted in order to retain local control over state revenues and the services we rely on, like health care, schools, and roads.
Final Action	Signed into law

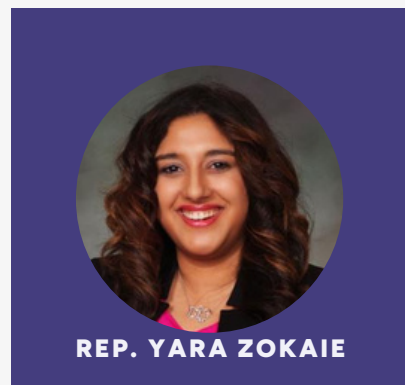
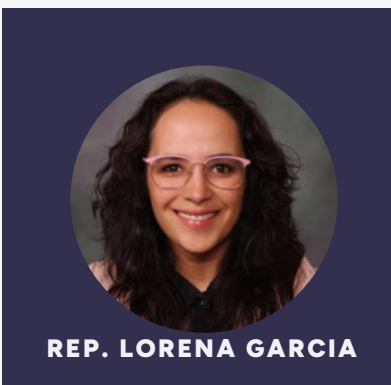
SB25-138	Permanent Reductions to State Income Tax—Cutting the Income Tax Rate
Sponsors	Sen. John Carson
Description	This bill proposed to permanently cut the state income tax rate, a move that would have given big tax cuts to Colorado’s wealthiest earners while permanently reducing revenue available for schools, health care, and infrastructure. A wrong move for Colorado.
Final Action	Postponed indefinitely

2026 and Beyond

While the Colorado Joint Budget Committee did incredible work this year to protect Colorado families from the worst harm, they will have fewer tools next year. 2026 will be even more consequential for Colorado's fiscal future. The legislature has run out of one-time fixes and budget gimmicks—yet the structural deficit continues to grow. Communities across the state are already feeling the impact of long-term disinvestment, and the uncertainty fueled by dysfunction in Washington isn't going away.

With several fiscal policy measures already headed for the ballot and a critical election on the horizon, voters will be looking for more than rhetoric. They will be looking for leaders who are honest about the challenges we face, bold in their ideas, and unwilling to kick the can down the road. The problems are real. The stakes are high. And the time for half-measures is over. CFI will be watching for leadership that meets the moment—with clarity, courage, and a commitment to building a stronger fiscal foundation for Colorado's future.

2025 Legislative Champions



Thank you to CFI's 2025 legislative champions for standing up for common-sense fiscal reform and putting Colorado's future first. Your leadership is moving the conversation forward.

Scorecard

This scorecard highlights where lawmakers stood on key fiscal policies that shape Colorado's future.

First Name	Name	Chamber	District	Sponsored Fiscal Reform	Voted for HJR25-1023	Voted for SB25-173	Voted for HB25-1296	Voted for SB25-138
Ryan	Armagost	House	64	No	N/A	No	No	N/A
Jennifer	Bacon	House	7	No	N/A	YES	YES	N/A
Carlos	Barron	House	48	No	N/A	No	No	N/A
Shannon	Bird	House	29	No	N/A	YES	No	N/A
Andrew	Boesenecker	House	53	No	N/A	YES	YES	N/A
Scott	Bottoms	House	15	No	N/A	No	No	N/A
Mary	Bradfield	House	21	No	N/A	No	No	N/A
Brandi	Bradley	House	39	No	N/A	No	No	N/A
Max	Brooks	House	45	No	No	No	No	N/A
Kyle	Brown	House	12	No	N/A	YES	YES	N/A
Jarvis	Caldwell	House	20	No	N/A	No	No	N/A
Sean	Camacho	House	6	YES	YES	YES	YES	N/A
Michael	Carter	House	36	No	N/A	YES	YES	N/A
Chad	Clifford	House	37	No	N/A	YES	YES	N/A
Ken	DeGraaf	House	22	No	No	No	No	N/A
Monica	Duran	House	23	No	N/A	YES	YES	N/A
Regina	English	House	17	No	N/A	N/A	YES	N/A
Cecelia	Espenozza	House	4	No	N/A	YES	YES	N/A
Lisa	Feret	House	24	No	N/A	YES	YES	N/A
Meg	Froelich	House	3	No	N/A	YES	YES	N/A
Lorena	Garcia	House	35	YES	YES	YES	YES	N/A
Lori	Garcia Sander	House	65	No	N/A	No	No	N/A
Lindsay	Gilchrist	House	8	No	N/A	YES	YES	N/A
Ryan	Gonzalez	House	50	No	No	No	No	N/A

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Eliza	Hamrick	House	61	No	N/A	YES	YES	N/A
Anthony	Hartsook	House	44	No	N/A	No	No	N/A
Jamie	Jackson	House	41	No	N/A	YES	YES	N/A
Dusty	Johnson	House	63	No	N/A	No	No	N/A
Junie	Joseph	House	10	No	YES	YES	YES	N/A
Rebecca	Keltie	House	16	No	N/A	No	No	N/A
Sheila	Lieder	House	28	No	N/A	YES	YES	N/A
Mandy	Lindsay	House	42	No	N/A	YES	YES	N/A
William	Lindstedt	House	33	No	YES	YES	YES	N/A
Stephanie	Luck	House	60	No	N/A	No	No	N/A
Meghan	Lukens	House	26	No	N/A	YES	YES	N/A
Javier	Mabrey	House	1	No	N/A	YES	YES	N/A
Bob	Marshall	House	43	No	No	No	No	N/A
Matthew	Martinez	House	62	No	N/A	YES	YES	N/A
Tisha	Mauro	House	46	No	N/A	YES	YES	N/A
Julie	McCluskie	House	13	No	N/A	YES	YES	N/A
Karen	McCormick	House	11	No	N/A	YES	YES	N/A
Amy	Paschal	House	18	No	N/A	No	YES	N/A
Jacque	Phillips	House	31	No	N/A	YES	YES	N/A
Rose	Pugliese	House	14	No	N/A	No	No	N/A
Chris	Richardson	House	56	No	N/A	No	No	N/A
Naquetta	Ricks	House	40	No	N/A	YES	YES	N/A
Manny	Rutinel	House	32	No	N/A	YES	YES	N/A
Gretchen	Rydin	House	38	No	N/A	YES	YES	N/A
Emily	Sirota	House	9	No	N/A	YES	YES	N/A
Lesley	Smith	House	49	No	N/A	YES	YES	N/A

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Matt	Soper	House	54	No	N/A	No	No	N/A
Rebekah	Stewart	House	30	No	YES	YES	N/A	N/A
Katie	Stewart	House	59	No	N/A	YES	YES	N/A
Tammy	Story	House	25	No	N/A	YES	YES	N/A
Larry Don	Suckla	House	58	No	N/A	No	No	N/A
Rick	Taggart	House	55	No	N/A	No	No	N/A
Brianna	Titone	House	27	No	YES	YES	YES	N/A
Alex	Valdez	House	5	No	N/A	YES	YES	N/A
Elizabeth	Velasco	House	57	No	N/A	YES	YES	N/A
Ron	Weinberg	House	51	No	No	No	No	N/A
Jenny	Willford	House	34	No	N/A	YES	YES	N/A
Ty	Winter	House	47	No	N/A	No	No	N/A
Steven	Woodrow	House	2	No	N/A	YES	YES	N/A
Dan	Woog	House	19	No	N/A	No	No	N/A
Yara	Zokaie	House	52	YES	YES	YES	YES	N/A
Judy	Amabile	Senate	18	No	N/A	YES	YES	N/A
Mark	Baisley	Senate	4	No	N/A	No	No	N/A
Matt	Ball	Senate	31	No	N/A	YES	YES	No
Jeff	Bridges	Senate	26	No	N/A	N/A	YES	N/A
Scott	Bright	Senate	13	No	N/A	No	YES	N/A
John	Carson	Senate	30	No	N/A	No	No	N/A
Marc	Catlin	Senate	5	No	N/A	No	No	N/A
James	Coleman	Senate	33	No	N/A	YES	YES	N/A
Lisa	Cutter	Senate	20	No	N/A	YES	YES	N/A
Jesse	Danielson	Senate	22	No	N/A	YES	YES	N/A
Lindsey	Daugherty	Senate	19	YES	N/A	YES	YES	N/A
Tony	Exum	Senate	11	No	N/A	YES	YES	N/A

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Lisa	Frizell	Senate	2	No	N/A	No	No	N/A
Julie	Gonzales	Senate	34	No	N/A	YES	YES	N/A
Nick	Hinrichsen	Senate	3	No	N/A	YES	YES	N/A
Iman	Jodeh	Senate	29	YES	N/A	YES	YES	N/A
Cathy	Kipp	Senate	14	No	N/A	YES	YES	N/A
Barbara	Kirkmeyer	Senate	23	No	N/A	No	No	N/A
Chris	Kolker	Senate	16	No	N/A	N/A	YES	N/A
Larry	Liston	Senate	10	No	N/A	No	No	N/A
Paul	Lundeen*	Senate	9	No	N/A	No	No	N/A
Janice	Marchman	Senate	15	No	N/A	N/A	YES	N/A
Dafna	Michaelson Jenet	Senate	21	No	N/A	YES	YES	N/A
Kyle	Mullica	Senate	24	No	N/A	YES	YES	N/A
Byron	Pelton	Senate	1	No	N/A	No	No	YES
Rod	Pelton	Senate	35	No	N/A	No	No	YES
Jancie	Rich	Senate	7	No	N/A	No	No	N/A
Dylan	Roberts	Senate	8	No	N/A	YES	No	N/A
Robert	Rodriguez	Senate	32	No	N/A	YES	YES	N/A
Cleave	Simpson	Senate	6	No	N/A	No	No	N/A
Marc	Snyder	Senate	12	No	N/A	YES	YES	N/A
Tom	Sullivan	Senate	27	No	N/A	YES	YES	No
Katie	Wallace	Senate	17	No	N/A	YES	YES	N/A
Mike	Weissman	Senate	28	YES	N/A	YES	YES	No
Faith	Winter	Senate	25	No	N/A	YES	YES	N/A

*Resigned June 9, 2025



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