

RESOLUTION NO. _____, SERIES OF 2026

**RESOLUTION OPPOSING AMENDMENT 87:
GRADUATED INCOME TAX**

WHEREAS, Colorado's current tax system imposes a flat income tax rate of 4.4% on all taxpayers, as mandated by the Taxpayer's Bill of Rights (TABOR); and

WHEREAS, Fremont County relies on stable tax policy and predictable economic conditions to retain existing businesses and attract new investment; and

WHEREAS, the tax and spend majority in the state legislature has been unsuccessful in its repeated attempts to repeal TABOR; and

WHEREAS, Amendment 87 seeks to repeal the constitutional requirement for a uniform tax rate, establishing six graduated tax brackets ranging from 3.7% to 8.4% on taxable income; and

WHEREAS, according to state estimates, Amendment 87 would increase taxes between \$2 billion and \$2.7 billion dollars in the first year; and

WHEREAS, supporters of Amendment 87 claim that only the very highest income earners will pay more in taxes, but they fail to acknowledge that the bracket creep built into the amendment will mean that many more taxpayers will be paying more in just a few years; and

WHEREAS, Amendment 87 removes important taxpayer protections under TABOR and undermines constitutional constraints on the growth of revenue and spending; and

WHEREAS, Colorado is losing long-term businesses and failing to attract new business because of over regulation and the high cost of living; and

WHEREAS, Amendment 87 would further harm economic competitiveness, impose the largest tax increase in Colorado history, discourage investment, punish success, and drive even more business migration out of the state.

NOW, THEREFORE, BE IT RESOLVED by the Fremont County Board of County Commissioners as follows:

1. The Fremont County Commissioners hereby convey their opposition and encourage all citizens to vote no on Amendment 87 establishing a graduated income tax; and
2. The Fremont County Commissioners believe maintaining a uniform tax rate is essential to protecting the economic well-being of residents, farmers, small businesses, and employers in Fremont County and across Colorado.

Commissioner _____ moved for adoption of the foregoing Resolution, seconded by
Commissioner _____ and approved by roll call vote as follows:

Debbie Bell	AYE	NAY	ABSTAIN	ABSENT
Kevin Grantham	AYE	NAY	ABSTAIN	ABSENT
Dwayne McFall	AYE	NAY	ABSTAIN	ABSENT

The Resolution was declared to be duly adopted.

Date: _____

BOARD OF COUNTY COMMISSIONERS
OF FREMONT COUNTY

ATTEST:

By: _____
Chairman

By: _____
Clerk to the Board