DATE FILED: May 20, 2019 5:20 PM

SUPREME COURT, STATE OF COLORADO 2 East 14th Avenue Denver, Colorado 80203	
Original Proceeding Pursuant to §1-40-107(2), C.R.S. (2017) Appeal from the Ballot Title Board	
In the Matter of the Title, Ballot Title, and Submission Clause for Proposed Initiative 2019-2020 #68 ("Establishment of Expanded Learning Opportunities Program") **Petitioners**: JULIET SEBOLD and MONICA R. COLBERT v. **Respondents**: TITLE BOARD MEMBERS BEN SCHLER, LEEANN MORRILL, and JASON GELENDER.	▲COURT USE ONLY▲ Supreme Court Case No.: 2019SA82
ATTORNEYS FOR PETITIONERS: William A. Hobbs, #7753 Benjamin J. Larson, #42540 IRELAND STAPLETON PRYOR & PASCOE, PC 717 17th Street, Suite 2800 Denver, Colorado 80202 Telephone: 303-623-2700 Facsimile: 303-623-2062 E-mail: bhobbs@irelandstapleton.com blarson@irelandstapleton.com	
PETITIONERS' OPENING BRIEF	

CERTIFICATE OF COMPLIANCE

I hereby certify that this brief complies with all requirements of C.A.R. 28 or C.A.R. 28.1, and C.A.R. 32, including all formatting requirements set forth in these rules. Specifically, the undersigned certifies that:

The brief complies with the applicable word limits set forth in C.A.R. 28(g) because it contains 2,897 words. The brief complies with the standard of review requirements set forth in C.A.R. 28(a)(7)(A), because it contains under a separate heading before the discussion of the issue, as applicable, a concise statement: (1) of the applicable standard of appellate review with citation to authority; and (2) whether the issue was preserved, and if preserved, the precise location in the record where the issue was raised and where the court ruled, not to an entire document.

I acknowledge that my brief may be stricken if it fails to comply with any of the requirements of C.A.R. 28 or 28.1, and C.A.R. 32.

By: */s/ Benjamin J. Larson*
Benjamin J. Larson, #42540

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Petitioners Juliet Sebold and Monica R. Colbert ("Proponents"), registered electors of the State of Colorado and the Designated Representatives of the proponents of Initiative 2019-2020 #68 ("Initiative #68"), through counsel, IRELAND STAPLETON PRYOR & PASCOE, PC, respectfully submit this Opening Brief in support of their Petition for Review of Final Action of Title Board on Proposed Initiative 2019-2020 #68 ("Petition").

STATEMENT OF ISSUE PRESENTED FOR REVIEW

Whether the Title Board erred when it found that Initiative #68, which concerns the creation of an expanded learning opportunities program, violates the single subject requirement because it funds the new program by enacting a tax credit that is to be offset by reducing other tax credits to ensure the program is revenue-neutral for the state?

STATEMENT OF CASE

I. Nature of the Case and Proceedings before the Title Board.

This is an original proceeding pursuant to section 1-40-107(2), C.R.S. of the title setting for Initiative #68. Proponents filed Initiative #68 with the Secretary of

State on April 5, 2019. *See* R., p. 2.[1] The Title Board, on behalf of the Secretary of State, held a title hearing on Initiative #68 on April 17, 2019. *See* R., p. 14. The Title Board denied title setting on the grounds that Initiative #68's tax credit offset mechanism was a second subject. R., p. 14.

Proponents timely filed a Motion for Rehearing on April 23, 2019, arguing, in pertinent part, that Initiative #68 has a single subject. R., p. 13. The rehearing was held on April 26, 2019, at which time the Title Board denied the Motion for Rehearing on single subject grounds. R., p. 14. Proponents filed their Petition with this Court on May 3, 2019, seeking review of the Title Board's decision that the tax credit offset mechanism constitutes a second subject. Petition, pp. 2-3.

II. Statement of Relevant Facts.

Initiative #68 is one measure in a set of eight statutory measures advanced by Proponents, each of which has the same single subject: the creation of an expanded learning opportunities program ("Program") that provides out-of-school learning experiences.[2] The Program allows parents of Colorado children to apply

[1] Citations to the Title Board Record are to the certified copy of the Title Board Record submitted with the Petition. Because the Title Board Record is not paginated, page number references are to the electronic page number.

[2] The Title Board's actions on these measures—setting titles on four and denying title setting on the others—are on appeal to this Court in case numbers 2019SA82, 2019SA83, 2019SA84, 2019SA85, 2019SA86, 2019SA87, 2019SA88, and 2019SA89. The measures can be grouped together for purposes of issues on

for need-based financial aid to be used towards qualified learning experiences, such as tutoring, foreign language study, the arts, or technical education training. R., pp. 2-11.

With these eight statutory measures—only one of which will ultimately be advanced for the ballot—Proponents utilize different approaches to address how the Program is funded. The Title Board concluded that four of the measures had a single subject, but that the other four, Initiatives 2019-2020 ##68, 69, 72, and 73 ("Offset Measures"), did not.[3]

For Initiative #68 (and the other Offset Measures that were denied title setting), Proponents chose to fund their new Program with a revenue-neutral tax credit. *See* R., pp. 8-9, Proposed § 39-22-121.5, C.R.S. Specifically, Initiative #68 creates a new tax credit to incentivize contributions to the nonprofit that funds the out-of-school learning experiences. R., pp. 6, 8-9, Proposed §§ 28-86.1-103(2)(j)(VII), 39-22-121.5(1), C.R.S.

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appeal as follows: 2019-2020 ##68, 69, 72, and 73 (Title Board denied title setting on single subject grounds because of the tax credit offset); 2019-2020 ##70 and 71 (Title Board set the titles, but measures have since been withdrawn and a stipulation of dismissal filed); 2019-2020 ##74 and 75 (Title Board set titles, and the sole issue on appeal is whether the Title Board had jurisdiction to hear Objector Nova's second motion for rehearing).

[3] *See* Petitions for Review in 2019SA82, 2019SA83, 2019SA84, 2019SA85, 2019SA86, 2019SA87, 2019SA88, 2019SA89.

One effect of utilizing a new tax credit is that—all things being equal—the new tax credit would decrease total state tax revenues, which would have the effect of requiring the General Assembly to reduce spending on other state programs. To offset this impact, Proponents made Initiative #68 revenue-neutral by directing the General Assembly to reduce other tax credits by amounts needed to keep the Program's tax credits from reducing overall state revenues. *See* R., p. 9, Proposed § 39-22-121.5(4), C.R.S.

The provision in question gives the General Assembly discretion to determine which tax credits will be reduced, but instructs the General Assembly to prioritize the preservation of tax credits that benefit certain historically underserved causes. *See* R., p. 9, Proposed § 39-22-121.5(4), C.R.S. Because this is a statutory measure, future General Assemblies could amend or repeal Initiative #68's provisions, including which tax credits to prioritize in offsetting the revenue impacts of Initiative #68's tax credits. Future General Assemblies could also repeal or fail to follow Initiative #68's directive to reduce other tax credits. The provision requiring offsetting tax credits reductions was the sole basis for the Title Board finding a second subject.

SUMMARY OF ARGUMENT

The single subject of Initiative #68 is the creation of an expanded learning opportunities program that provides out-of-school learning experiences. By no means does Initiative #68 encompass a broad subject, and all of Initiative #68's provisions, including how Proponents choose to fund their new Program, are directly connected to its single subject. The proponents of a new program are entitled to fund it as they see fit, without being boxed into policy decisions that are necessitated by an artificially narrow application of the single-subject requirement.

With respect to Initiative #68, Proponents chose to fund their Program while at the same time keeping the state revenue-neutral by offsetting the new tax credits with reductions to other tax credits. It is entirely reasonable—and properly connected to the single subject of creating the Program—for Proponents to address the revenue impact of their proposal. Accordingly, Initiative #68 does not pose any risk of logrolling or voter surprise. The Court should reverse the Title Board's decision and remand with instructions that the Title Board set titles within 72 hours of the Court's order. The initiative cycle is in its late stages and expediency is critical for Proponents to meet their signature gathering requirements.

ARGUMENT

I. Standard of Review/Preservation.

"The single-subject requirement must be liberally construed . . . so as not to impose undue restrictions on the initiative process." *In re Title, Ballot Title, & Submission Clause for 1997-1998 No. 74*, 962 P.2d 927, 929 (Colo. 1998). Consequently, while the Title Board may be entitled to deference when it finds a single subject and then sets titles, no deference is necessary when the Title Board finds a second subject. Even where the Title Board finds a single subject, the Court will overturn the Title Board in the case of clear error, such as when it applies an incorrect and overly narrow single-subject standard. *See In re Title, Ballot Title, & Submission Clause for 2013-2014 #76*, 2014 CO 52, ¶ 8.

As part of its single-subject inquiry, the Court reviews the plain language of the initiative to determine whether it comports with the single-subject requirement. *In re Title, Ballot Title, & Submission Clause for 2013-2014 #89*, 2014 CO 66, ¶ 9. The Court does not consider the initiative's merits and does not review its "efficacy, construction, or future application." *Id.* at ¶ 10.

The single subject issue was raised by Proponents and ruled upon by the Title Board below. R., pp. 13-14.

II. The Single Subject of Initiative #68 Is the Creation of the Program.

A. The Creation of a New Program, Including How It's Funded, Encompasses a Single Subject.

An initiative violates the single subject requirement only "when it (1) relates to more than one subject and (2) has at least two distinct and separate purposes. By contrast, a proposed initiative that tends to effect or carry out one general objective or purpose presents only one subject." *In re Title, Ballot Title, & Submission Clause for 2013-2014 #129*, 2014 CO 53, ¶ 15 (internal citations and quotations omitted). "An initiative meets this requirement as long as the subject matter of the initiative is necessarily or properly connected. Stated differently, so long as an initiative encompasses related matters it does not violate the single subject requirement." *In re 2013-2014 #89*, 40 CO 66, ¶ 12 (emphasis in original). Implementing provisions that are directly tied to the initiative's central focus are not separate subjects. *In re Title, Ballot Title, & Submission Clause for 1999-2000 No. 258(A)*, 4 P.3d 1094, 1097 (Colo. 2000).

Here, Initiative #68 presents a narrow, targeted subject, which is the creation of a focused program that funds out-of-school educational opportunities for Colorado children. In creating the new Program, Proponents must necessarily provide a means of funding it, whether through a new tax, a direct appropriation, or, as here, a tax credit incentive. Regardless of the funding method selected, that

implementing provision is directly connected to the purpose of creating the Program. Initiative #68 presents a stark contrast to those measures this Court has struck down for connecting wholly unrelated purposes under the guise of a generically overarching theme such as "water" or "revenue". *See, e.g.*, *In re Proposed Initiative "Public Rights in Waters II"*, 898 P.2d 1076, 1079 (Colo. 1995); *In re Amend Tabor 25*, 900 P.2d 121, 125 (Colo. 1995).

Despite Initiative #68's narrow purpose and scope, the Title Board denied title setting on the sole basis that Initiative #68 utilizes a revenue-neutral tax credit mechanism to fund the Program. While its reasoning was unclear, the Title Board appeared to fixate on its conclusion that a measure runs afoul of the single-subject requirement if it addresses the "collateral effects" of the new program. According to the only rule to be gleaned from the Title Board, a new program cannot address the "collateral" revenue effects of funding a new program without creating a separate single-subject violation.

However, it is completely reasonable and prudent for Proponents to address the revenue impacts of their proposal. At a minimum, the revenue-neutral tax credit mechanism is simply part of Proponents' chosen implementation of their Program. Requiring Proponents to propose in a separate ballot measure how to

fund their new Program would be illogical, unduly restrictive, and antithetical to the liberal construction afforded to the single-subject requirement.

To the extent the Title Board was concerned that Initiative #68 calls for reductions in tax credits that are unrelated to the Program, that is a nonissue. First, because the program is funded through a tax credit incentive, Proponents could not make the Program revenue-neutral without providing for the reduction of different, unrelated tax credits. Reducing the newly proposed tax credits would be nonsensical because it would eliminate funding for the new Program, which is the sole purpose of the measure.

Second, this Court has repeatedly allowed proponents wide latitude in choosing how to fund a new or existing program because funding is, of course, a matter necessary to the program. In fact, this Court has repeatedly concluded that the funding source of a program does not create a single subject violation even if it is unrelated to the program. For example, in one case, the proponents proposed using tax revenue from new gaming at horse tracks to fund K-12 education. Opponents of the initiative challenged on single-subject grounds, arguing that a "unifying thread" must exist between the funding mechanism and subject program. *See* Motion for Rehearing on Initiative 2013-2014 #135 (attached hereto as

Exhibit A).[4] The Supreme Court rejected these arguments without offering an opinion. *See In re Title, Ballot Title, & Submission Clause for 2013-2014 #135*, No. 2014SA160 (Colo. June 12, 2014) (order attached hereto as **Exhibit B**). Presumably, the Court did not issue an opinion because how a program is funded is invariably connected to its creation.

The Court's decision in *In re 2013-2014 #135* was also consistent with its longstanding single-subject precedent. *See, e.g., In re Title, Ballot Title, & Submission Clause for 2007-2008 #113,* No. 08SA198 (Colo. June 26, 2008) (proposing to use oil and gas severance tax for wholly unrelated state university scholarships) (order attached hereto as **Exhibit C**); *In re Title, Ballot Title & Submission Clause. for 2007-2008 #14,* No. 07SA155 (Colo. June 28, 2007) (proposing to use oil and gas severance tax for wholly unrelated education and school construction) (order attached hereto as **Exhibit D**).[5]

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[4] All exhibits attached to this brief—including unpublished orders of this Court—are public filings subject to judicial notice pursuant to C.R.E. 201. They are attached as exhibits for the Court's convenience.

[5] The Court's action in these instances is consistent with the rule that it has applied to legislation for decades. For example, in *In re Hunter's Estate,* the Court held that statutes increasing fees on activities such as motor vehicle registration, and allocating those fees to unrelated purposes, such as old age pensions, do not violate the single-subject rule. 49 P.2d 1009, 1012 (Colo. 1935). Single-subject standards applicable to legislation apply equally when construing initiatives. Colo. Const. art. V, § 21; §1-40-106.5(3), C.R.S.

While proponents in these cases could have directed the General Assembly to appropriate funding for their programs without creating a new tax (i.e., a direct appropriation), doing so would have reduced revenues available for spending on other state programs. Instead, these proponents elected to implement new, unrelated taxes to pay for their programs. These decisions beg the question: If a measure can make a new program revenue-neutral by increasing taxes on wholly unrelated revenue sources (e.g., oil and gas fees to fund college scholarships) then why can't a measure do the same thing with unrelated tax credits? These two funding mechanisms—a tax credit incentive versus a new tax—are essentially two sides of the same funding coin. Neither creates a single-subject violation because implementing a program's funding is directly connected to the creation of the program.

B. The Title Board Applied a Narrow, Incorrect Single-Subject Standard.

Several times during its deliberations on the Offset Measures, the Title Board indicated that the funding mechanism chosen by Proponents constituted a second subject because it was possible to create the new Program without keeping the state revenue-neutral. The Title Board therefore reasoned that the offset provisions were not "necessary" to establish the Program. However, by this standard, any implementing provision in a proposed initiative that is not absolutely

"necessary" to accomplish the initiative's purpose would create a second subject. This is not—and cannot be—the correct legal standard because initiatives typically contain several implementing provisions that are not necessary for the initiative to possibly work. *See In re Title, Ballot Title, & Submission Clause for 1997-1998 No. 74*, 962 P.2d 927, 929 (Colo. 1998) ("Multiple ideas might well be parsed from even the simplest proposal by applying ever more exacting levels of analytic abstraction until an initiative measure has been broken into pieces. Such analysis, however, is neither required by the single-subject requirement nor compatible with the right to propose initiatives guaranteed by Colorado's constitution.")

The Title Board's focus on the concept that every provision of a measure must be "necessary" to accomplish its purpose is a misapplication of the law. The single subject requirement is satisfied "as long as the subject matter of the initiative is necessarily or properly connected." *In re 2013-2014 #89*, 2014 CO 40, ¶ 12 (emphasis added). This Court has never held that every implementing provision be necessary to accomplish the initiative's purpose:

> We have never held that just because a proposal may have different effects or that it makes policy choices that are not inevitably interconnected that it necessarily violates the single-subject requirement. It is enough that the provisions of a proposal are connected.

In re Title, Ballot Title, & Submission Clause for 1999-00 #256, 12 P.3d 246, 254 (Colo. 2000) (finding that measure with broad subject of "management of development" constituted a single subject because the "numerous" implementing measures were in some way connected to managing development) (emphasis added).

Here, the funding mechanism and its impact is necessarily and properly connected to the single subject of the creation of the Program. Because Initiative #68 encompasses related matters, it poses no risk of logrolling or voter surprise. As for logrolling, it is illogical to contend that Proponents would garner public support by eliminating tax breaks as set forth in offset provision. As for voter surprise, the offset mechanism is not complicated and could easily be identified in the measure's titles. Consequently, the Title Board had no reason to apply an artificially narrow single-subject standard that, if followed, would establish restrictions on the initiative process that are nearly impossible to overcome.

CONCLUSION

WHEREFORE, Petitioners respectfully request that the Court reverse the Title Board's decision denying title setting on single-subject grounds and that it remand Initiative #68 to the Title Board with instructions to set the titles within 72 hours of the Court's Order. Expediency is critical here because further delay in the

title setting process could be fatal to Proponents' efforts to gather the necessary signatures and turn in signed petitions to the Secretary of State no later than the constitutional deadline of August 5, 2019. Colo. Const. art. V, § 1(2).

Respectfully submitted this 20th day of May, 2019.

IRELAND STAPLETON PRYOR & PASCOE, PC

/s/ Benjamin J. Larson
William A. Hobbs, #7753
Benjamin J. Larson, #42540
ATTORNEYS FOR PETITIONERS

CERTIFICATE OF SERVICE

I hereby certify that on this 20th day of May, 2019, a true and correct copy of the foregoing **PETITIONERS' OPENING BRIEF** was filed and served via CCEF, and served upon the following:

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Attorney for Title Board

/s/ Hannah N. Pick
Hannah N. Pick

BEFORE THE COLORADO BALLOT TITLE SETTING BOARD

Richard Evans, Objector

vs.

Vickie Armstrong and Bob Hagedorn, Proponents.

MOTION FOR REHEARING ON INITIATIVE 2013-2014 #135

Richard Evans, through legal counsel, Recht Kornfeld P.C., objects to the Title Board's title and ballot title and submission clause set for Initiative 2013-14 #135 ("Horse Racetrack Limited Gaming Proceeds for K-12 Education").

On April 17, 2014, the Board set the following ballot title and submission clause:

SHALL STATE TAXES BE INCREASED $114,500,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR, AND BY SUCH AMOUNTS THAT ARE RAISED THEREAFTER, BY IMPOSING A NEW TAX ON AUTHORIZED HORSE RACETRACKS' ADJUSTED GROSS PROCEEDS FROM LIMITED GAMING TO INCREASE STATEWIDE FUNDING FOR K-12 EDUCATION, AND, IN CONNECTION THEREWITH, AMENDING THE COLORADO CONSTITUTION TO PERMIT LIMITED GAMING IN ADDITION TO PRE-EXISTING PARI-MUTUEL WAGERING AT ONE QUALIFIED HORSE RACETRACK IN EACH OF THE COUNTIES OF ARAPAHOE, MESA, AND PUEBLO; ALLOCATING THE RESULTING TAX REVENUES TO A FUND TO BE DISTRIBUTED TO SCHOOL DISTRICTS AND THE CHARTER SCHOOL INSTITUTE FOR K-12 EDUCATION; AND AUTHORIZING HOST COMMUNITIES TO IMPOSE REASONABLE IMPACT FEES ON HORSE RACETRACKS AUTHORIZED TO CONDUCT LIMITED GAMING?

ADVISORY GROUNDS FOR RECONSIDERATION

A. Contrary Colo. Const. art. V, sec. 1(5.5), the Title Board set a ballot title that violates the single subject requirement.

EXHIBIT
A

1. The legalization of casino-style gambling in three major counties is unrelated to funding mechanisms for public schools. *In the Matter of the Title, Ballot Title and Submission Clause for 2009-2010 #91*, 235 P.3d 1071, 1077-80 (Colo. 2010) (initiative unconstitutionally combined a new tax on beverage containers and changes to water law administration).

2. The limitation on the authority of overlapping local jurisdictions to issue permits and approvals for racetrack casinos is unrelated to funding mechanisms for public schools. *In re Title, Ballot Title & Submission Clause, & Summary for Proposed Petition (Amend Tabor 25)*, 900 P.2d 121, 125-26 (Colo.1995) (initiative unconstitutionally combined tax cut with procedural changes for all future initiatives).

3. The initiative's waiver of any local government compliance with Article X, section 20 of the Colorado Constitution and any local restrictions, including spending and revenue limits and the requirement for voter approval in advance, is unrelated to legalizing casino-style gambling in three major counties or funding mechanisms for public schools. *In re Title, Ballot Title & Submission Clause for Proposed Initiative 2001-02 # 43,* 46 P.3d 438, 448 (Colo.2002) (initiative unconstitutionally combined reduction of local rights, assured under Article XX, section 6, with procedural changes for initiatives).

4. Constitutional authority for liquor service at racetrack casinos is unrelated to funding mechanisms for public schools. *Id.* at 442 (single subject requirement applied to prevent subterfuge in ballot measure development).

B. Contrary to the statutory requirements for a ballot title that is not confusing, not misleading, and reflective of the intent of the proponents, C.R.S. §§ 1-40-106, -107, the Board has erred by setting titles that inaccurately reflect the initiative text.

1. The title incorrectly states that a host community has the authority to "impose" an impact fee on horse racetracks authorized to conduct limited gaming when such fees need only be paid if they are agreed to, in advance, by a racetrack casino.

2. The title fails to disclose the new tax rate of 34% on adjusted gross proceeds.

3. The title fails to disclose that the definition of host community prohibits multiple local jurisdictions from having the authority to issue permits and approvals for racetrack casinos.

4. The title fails to disclose that the measure provides constitutional authority for liquor service at racetrack casinos.

5. Disclosure of the actual expansion sites to three major population centers is hidden between the titles references to education funding, the latter reference being unnecessary.

6. The title fails to disclose that the decision to expand beyond 2,500 video lottery terminals is vested in the Gaming Commission.

7. The title fails to disclose that no fewer than 2,500 video lottery terminals can be placed at the three racetrack casinos and there is no maximum number of gaming devices at any location.

8. The title fails to disclose that the measure permits local jurisdictions to expand gambling hours to 24 hours per day and seven days a week.

9. The title does not address the absence of local voter approval, either as a condition to licensing or as to any expansion to 24-hour gambling.

10. The title fails to disclose that continued operation as a horse racetrack and pari-mutuel wagering opportunities is not required after any of the three racetracks are licensed for limited gaming. In this regard, the reference to "pre-existing" pari-mutuel wagering is substantively incorrect.

11. The title fails to disclose that state voters are waiving all state and local limits on spending and revenue, as well as any prior voter approval requirement, for host communities.

RESPECTFULLY SUBMITTED this 23rd day of April, 2014.

RECHT KORNFELD, P.C.

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Objector's Address:

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CERTIFICATE OF SERVICE

I hereby affirm that a true and accurate copy of the **MOTION FOR REHEARING ON INITIATIVE 2013-2014 #135** was sent this day, April 23, 2014, via first class U.S. mail, postage pre-paid to the proponents at:

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Colorado Supreme Court 2 East 14th Avenue Denver, CO 80203	DATE FILED: May 30, 2019 5:20 PM DATE FILED: June 12, 2014
Original Proceeding Pursuant to C.R.S. §1-40-107(2) (2013)	
In the Matter of the Title, Ballot Title, and Submission Clause for Proposed Initiative 2013-2014 #135 **Petitioner:** Richard Evans, **v.** **Respondents:** Vickie Armstrong and Bob Hagedorn, **and** **Title Board:** Suzanne Staiert, David Blake, and Sharon Eubanks.	Supreme Court Case No: 2014SA160
ORDER OF COURT	

Upon consideration of the Petition for Review of Final Action of Ballot Title Setting Board Concerning Proposed Initiative 2013-2014 #135, together with the briefs filed herein, and now being sufficiently advised in the premises,

IT IS ORDERED that the actions of the Title Board are AFFIRMED.

BY THE COURT, EN BANC, JUNE 12, 2014.

EXHIBIT
B

SUPREME COURT, STATE OF COLORADO TWO EAST 14TH AVENUE DENVER, COLORADO 80203 ORIGINAL PROCEEDING PURSUANT TO §1-40-107(2), C.R.S. (2007) Appeal from the Ballot Title Board	Case No. 08SA198

DATE FILED: May 20, 2019 5:20 PM

IN THE MATTER OF THE TITLE, BALLOT TITLE AND SUBMISSION CLAUSE FOR 2007-2008, #113 ("Severance Tax")

Petitioner:

HOWARD STANLEY DEMPSEY, JR., Objector,

v.

Respondents:

MICHAEL A. BOWMAN and DAVID THEOBALD, Proponents,

and

Title Board:

WILLIAM HOBBS, SHARON EUBANKS, and DANIEL DOMENICO.

ORDER OF COURT

Upon the consideration of the Petition for Review of Final Action of the Ballot Title Setting Board Concerning Proposed Initiative 2007-2008 #113 ("Severance Tax"), together with the briefs filed herein, and now being sufficiently advised in the premises,

IT IS ORDERED that the actions of the Title Board are AFFIRMED.

BY THE COURT, EN BANC, JUNE 26, 2008.

EXHIBIT C

Copies mailed via the State's Mail Services Division on 6/27/08. MLK

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SUPREME COURT, STATE OF COLORADO TWO EAST 14TH AVENUE DENVER, COLORADO 80203 ORIGINAL PROCEEDING PURSUANT TO §1-40-107(2), C.R.S. (2006) Appeal from the Ballot Title Board	Case No.07SA155 DATE FILED: May 20, 2019 5:20 PM

IN THE MATTER OF THE TITLE, BALLOT TITLE AND SUBMISSION CLAUSE, AND SUMMARY FOR 2007-2008, #14

Petitioners:

J. GREG SCHNACKE,

v.

Respondents:

MEGAN FERLAND and MATT SAMELSON, Proponents,

and

Title Board:

WILLIAM A. HOBBS, DANIEL DOMINICO, and SHARON EUBANKS.

ORDER OF COURT

Upon consideration of the Petition for Review of Final Action of Ballot Title Setting Board Concerning Proposed Initiative 2007-2008, #14 ("Severance Tax on Oil and Gas"), together with the briefs filed herein, and now being sufficiently advised in the premises,

IT IS ORDERED that the actions of the Title Board are AFFIRMED.

BY THE COURT, EN BANC, JUNE 28, 2007.

EXHIBIT D

Copies mailed via the State's mail Services Division on 6-28-07 EAC

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