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| <p>SUPREME COURT OF COLORADO 2 East 14th Avenue Denver, Colorado 80203</p> | <p style="text-align: center;">▲ COURT USE ONLY ▲</p> |
| <p>Original Proceeding Pursuant to Colo. Rev. Stat. §1-40-107(2) Appeal from the Title Board</p> | |
| <p>In the Matter of the Title, Ballot Title, and Submission Clause for Proposed Initiative</p> <p>Petitioners: Suzanne Taheri and Michael Fields</p> <p>v.</p> <p>Respondents: THERESA CONLEY, DAVID POWELL, and JULIE PELEGRIN</p> | |
| <p>Attorneys for Petitioners/Proponents:</p> <p>Suzanne Taheri, Reg. No. 23411 MAVEN LAW GROUP 1800 Glenarm Place, Suite 950 Denver, CO 80202 Phone: (303) 263-0844 Email: staheri@mavenlawgroup.com</p> | <p style="text-align: center;">PETITIONERS' OPENING BRIEF</p> |

CERTIFICATE OF COMPLIANCE

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

The brief complies with C.A.R. 28(g).

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/s/ Suzanne Taheri
Suzanne Taheri
Attorney for the Petitioner

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Suzanne Taheri and Michael Fields (“Petitioners/Proponents”) hereby respectfully submit this Opening Brief in objection to the title, ballot title and submission clause set by the Title Board for Proposed Initiative 2021-2022 #46 (the “Initiative” or “Measure”).

STATEMENT OF THE ISSUES PRESENTED

Whether the Title Board erred in ruling that the measure satisfies the clear title requirement in Colo. Const. Art.V § (1)(5.5).

STATEMENT OF THE CASE

The Petitioner brings this original proceeding pursuant to section 1-40-107(2), C.R.S., as an appeal of the Title Board’s decision to deny Petitioner’s Motion for Rehearing and set title for Proposed Initiative 2021-2022 #46.

The initiative amends Colorado statute. The measure, in full, states:

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

SECTION 1. In Colorado Revised Statutes, 39-26-105, **repeal and reenact, with amendments,** (1)(a)(I)(A); and **add** (1)(a)(I)(A.5) as follows:
39-26-105. Vendor liable for tax - definitions - repeal. (1)(a)(I)(A) EXCEPT AS PROVIDED IN SUBSECTIONS (1)(a)(I)(B), (1.3), AND (1.5) OF THIS SECTION, EVERY RETAILER SHALL, IRRESPECTIVE OF THE PROVISIONS OF SECTION 39-26-106, BE LIABLE AND RESPONSIBLE FOR THE PAYMENT OF AN AMOUNT EQUIVALENT TO TWO AND NINETY ONE-HUNDREDTHS PERCENT OF ALL SALES MADE ON OR AFTER JANUARY 1, 2001, BUT BEFORE JANUARY 1, 2023, AND AFTER DECEMBER 31, 2024, BY THE RETAILER OF COMMODITIES OR SERVICES AS SPECIFIED IN SECTION 39-26-104.

(A.5) EXCEPT AS PROVIDED IN SUBSECTIONS (1)(a)(I)(B), (1.3), AND (1.5) OF THIS SECTION, EVERY RETAILER SHALL, IRRESPECTIVE OF THE PROVISIONS OF SECTION 39-26-106, BE LIABLE AND RESPONSIBLE FOR THE PAYMENT OF AN AMOUNT EQUIVALENT TO TWO AND EIGHTY-NINE ONE-HUNDREDTHS PERCENT OF ALL SALES MADE BETWEEN JANUARY 1, 2023, AND DECEMBER 31, 2024, BY THE RETAILER OF COMMODITIES OR SERVICES AS SPECIFIED IN SECTION 39-26-104.

SECTION 2. In Colorado Revised Statutes, **repeal and reenact, with amendments,** 39-26-106 (1)(a) as follows:

39-26-106. Schedule of sales tax. (1)(a)(I) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION (1), THERE IS IMPOSED UPON ALL SALES OF COMMODITIES AND SERVICES SPECIFIED IN SECTION 39-26-104 A TAX AT THE RATE OF THREE PERCENT OF THE AMOUNT OF THE SALE, TO BE COMPUTED IN ACCORDANCE WITH SCHEDULES OR SYSTEMS APPROVED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE. SAID SCHEDULES OR SYSTEMS SHALL BE DESIGNED SO THAT NO SUCH TAX IS CHARGED ON ANY SALE OF SEVENTEEN CENTS OR LESS.

(a)(II) ON AND AFTER JANUARY 1, 2001, BUT BEFORE JANUARY 1, 2023, AND AFTER DECEMBER 31, 2024, THERE IS IMPOSED UPON ALL SALES OF COMMODITIES AND SERVICES SPECIFIED IN SECTION 39-26-104 A TAX AT THE RATE OF TWO AND NINETY ONE-HUNDREDTHS PERCENT OF THE AMOUNT OF THE SALE TO BE COMPUTED IN ACCORDANCE WITH SCHEDULES OR SYSTEMS APPROVED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE. SAID SCHEDULES OR SYSTEMS SHALL BE DESIGNED SO THAT NO SUCH TAX IS CHARGED ON ANY SALE OF SEVENTEEN CENTS OR LESS.

(III) ON AND AFTER JANUARY 1, 2023, BUT BEFORE DECEMBER 31, 2024, THERE IS IMPOSED UPON ALL SALES OF COMMODITIES AND SERVICES SPECIFIED IN SECTION 39-26-104 A TAX AT THE RATE OF TWO AND EIGHTY-NINE ONE-HUNDREDTHS PERCENT OF THE AMOUNT OF THE SALE TO BE COMPUTED IN ACCORDANCE WITH SCHEDULES OR SYSTEMS APPROVED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE. SAID SCHEDULES OR SYSTEMS SHALL BE DESIGNED SO THAT NO SUCH TAX IS CHARGED ON ANY SALE OF SEVENTEEN CENTS OR LESS.

SECTION 3. In Colorado Revised Statutes, 39-26-202, **repeal and reenact, with amendments,** (1) as follows:

39-26-202. Authorization of tax. (1)(a) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (1)(b) AND (1)(b.5) OF THIS SECTION, THERE IS IMPOSED AND SHALL BE COLLECTED FROM EVERY PERSON IN THIS STATE A TAX OR EXCISE AT THE RATE OF THREE PERCENT OF STORAGE OR ACQUISITION CHARGES OR COSTS FOR THE PRIVILEGE OF STORING, USING, OR CONSUMING IN THIS STATE ANY ARTICLES OF TANGIBLE PERSONAL PROPERTY PURCHASED AT RETAIL.

(b) ON AND AFTER JANUARY 1, 2001, BUT BEFORE JANUARY 1, 2023, AND AFTER DECEMBER 31, 2024, THERE IS IMPOSED AND SHALL BE COLLECTED FROM EVERY PERSON IN THIS STATE A TAX OR EXCISE AT THE RATE OF TWO AND NINETY ONE-HUNDREDTHS PERCENT OF STORAGE OR ACQUISITION CHARGES OR COSTS FOR THE PRIVILEGE OF STORING, USING, OR CONSUMING IN THIS STATE ANY ARTICLES OF TANGIBLE PERSONAL PROPERTY PURCHASED AT RETAIL.

(b.5) ON AND AFTER JANUARY 1, 2023, BUT BEFORE DECEMBER 31, 2024, THERE IS IMPOSED AND SHALL BE COLLECTED FROM EVERY PERSON IN THIS STATE A TAX OR EXCISE AT THE RATE OF TWO AND EIGHTY-NINE ONE-HUNDREDTHS PERCENT OF STORAGE OR ACQUISITION CHARGES OR COSTS FOR THE PRIVILEGE OF STORING, USING, OR CONSUMING IN THIS STATE ANY ARTICLES OF TANGIBLE PERSONAL PROPERTY PURCHASED AT RETAIL.

(c) SUCH TAX SHALL BE PAYABLE TO AND SHALL BE COLLECTED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE AND SHALL BE COMPUTED IN ACCORDANCE WITH SCHEDULES OR SYSTEMS APPROVED BY SAID EXECUTIVE DIRECTOR. THE TRANSFER OF WIRELESS TELECOMMUNICATION EQUIPMENT AS AN INDUCEMENT TO ENTER INTO OR CONTINUE A CONTRACT FOR TELECOMMUNICATION SERVICES THAT ARE TAXABLE PURSUANT TO PART 1 OF THIS ARTICLE SHALL NOT BE CONSTRUED TO BE STORAGE, USE, OR CONSUMPTION OF SUCH EQUIPMENT BY THE TRANSFEROR.

SECTION 4. In Colorado Revised Statutes, 39-26-112, **repeal and reenact** (1) as follows:

39-26-112. Excess tax - remittance - repeal. (1) IF ANY VENDOR, DURING ANY REPORTING PERIOD, COLLECTS AS A TAX AN AMOUNT IN EXCESS OF THREE PERCENT OF ALL TAXABLE SALES MADE PRIOR TO JANUARY 1, 2001, TWO AND

NINETY ONE-HUNDREDTHS PERCENT OF ALL TAXABLE SALES MADE ON OR AFTER JANUARY 1, 2001, AND TWO AND EIGHTY-NINE ONE-HUNDREDTHS PERCENT OF ALL TAXABLE SALES MADE ON OR AFTER JANUARY 1, 2023, AND TWO AND NINETY ONE-HUNDREDTHS PERCENT ON OR AFTER DECEMBER 31, 2024, SUCH VENDOR SHALL REMIT TO THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE THE FULL NET AMOUNT OF THE TAX IMPOSED IN THIS PART 1 AND ALSO SUCH EXCESS. THE RETENTION BY THE RETAILER OR VENDOR OF ANY EXCESS OF TAX COLLECTIONS OVER THE SAID PERCENTAGE OF THE TOTAL TAXABLE SALES OF SUCH RETAILER OR VENDOR, OR THE INTENTIONAL FAILURE TO REMIT PUNCTUALLY TO THE EXECUTIVE DIRECTOR THE FULL AMOUNT REQUIRED TO BE REMITTED BY THE PROVISIONS OF THIS PART 1 IS DECLARED TO BE UNLAWFUL AND CONSTITUTES A MISDEMEANOR.

SECTION 5. Effective Date:

This act takes effect on the date of the proclamation of the Governor announcing the approval, by the registered electors of the state, of the proposed initiative.

Petitioners/Proponents filed an original draft of the measure on September 8, 2021. Petitioners/Proponents filed an amended draft of the Initiative with the Title Board on September 23, 2021. The Title Board considered the Initiative on October 6, 2021, and determined that it had jurisdiction to set title and set the following title:

There shall be a reduction to the state sales and use tax rate by 0.34 percent, thereby reducing state revenue, which will reduce funding for state expenditures that include but are not limited to health and human services programs, K-12 education, and corrections and judicial operations by an estimated 14.6 million dollars in tax revenue in the first full fiscal year, by a change to the Colorado Revised Statutes that reduces the state sales and use tax rate from 2.90 percent to 2.89 percent from January 1, 2023, through December 31, 2024.

Petitioners/Proponents filed a timely Motion for Rehearing on Proposed Initiative 2021-2022 #46 pursuant to section 1-40-107(1)(a), C.R.S. The Petitioners' Motion for Rehearing is at issue in this appeal.

At the Rehearing, the Title Board denied the Petitioners' Motion for Rehearing, except for modifications to the title:

There shall be a reduction to the state sales and use tax rate by 0.34 percent, thereby reducing state revenue, which will reduce funding for state expenditures that include but are not limited to health and human services programs, K-12 education, and corrections and judicial operations by an estimated 14.6 million dollars in tax revenue in the first full fiscal year, or will reduce the amount of the taxpayer refund if a refund is required under TABOR, by a change to the Colorado Revised Statutes that reduces the state sales and use tax rate from 2.90 percent to 2.89 percent from January 1, 2023, through December 31, 2024.

Petitioners subsequently filed a timely petition for review in this Court on October 25, 2021. This is the first appeal from Title language set under the new requirements of C.R.S. § 1-40-106(3)(e).¹

¹ (e) For measures that reduce state tax revenue through a tax change, the ballot title must begin "Shall there be a reduction to the (description of tax) by (the percentage by which the tax is reduced in the first full fiscal year that the measure reduces revenue) thereby reducing state revenue, which will reduce funding for state expenditures that include but are not limited to (the three largest areas of program expenditure) by an estimated (projected dollar figure of revenue reduction to the state in the first full fiscal year that the measure reduces revenue) in tax revenue...?". If the ballot measure specifies the public services or programs that are to be reduced by the tax change, those public services or programs must be stated in the ballot title. If the public services or programs identified in the measure are insufficient to account for the full dollar value of the tax change in the first full fiscal year that the measure reduces revenue, then the three largest areas of program expenditure must be stated in the bill title along with the public services or programs identified in the measure. The estimates reflected in the ballot title shall not be interpreted as restrictions of the state's budgeting process.

SUMMARY OF ARGUMENT

The Title Board improperly set title by including unnecessary and confusing language in the title. The initiative simply reduces sales and use tax from 2.90 percent to 2.89 percent from the period of January 1, 2023, through December 31, 2024. This is the only feature of the measure. The scope of the measure is very clear, but the Title is not. Rather than simply describing this change, the Title contains additional provisions describing the state expenditures that may or may not be impacted by the measure.

In doing this, the Title obfuscates the central feature and includes purely speculative and confusing effects in violation of clear title requirements.

STANDARD OF REVIEW

The Court has the authority to review the Title Board's clear-title findings. *In the Matter of the Title, Ballot Title and Submission Clause for 2017-2018 No. 4*, 395 P.3d 318, 323 (Colo. 2017). Provisions relating to the initiative should be liberally construed to permit the exercise of the electors of this most important privilege. *See Brownlow v. Wunch*, 83 P. 2d 775, 777 (Colo. 1938). The clear title requirement in the constitution, as well as the statutes which implement it, must be liberally construed so as not to unduly limit or curtail the exercise of the initiative rights constitutionally reserved to the people. *Colo. Project-Common Cause v.*

Anderson, 178 Colo. 1, 495 P.2d 220 (1972); *Billings v. Buchanan*, 192 Colo. 32, 555 P.2d 176 (1976).

An illogical and inherently confusing title does not satisfy clear title requirement where voters would be confused as to the intent of the initiative and would be prevented from intelligently choosing whether to vote for or against it. *Robinson v. Dierking*, 2016 CO 56, 413 P.3d 151; Colo. Const. Art. V § 1.

LEGAL ARGUMENT

I. THE TITLE VIOLATES THE CLEAR TITLE REQUIREMENT IN COLO. CONST. ART.V § (1)(5.5).

In setting Title, the Board’s duty is “to capture, in short form, the proposal in plain, understandable, accurate language enabling informed voter choice.” *In re Proposed Initiative for 1999-2000 No. 29*, 972 P.2d 257, 266, 1999 WL 68793, at 10 (Colo. Feb. 16, 1999). Neither a court nor the board may go beyond the intent of the initiative to interpret the meaning or suggest how it would be applied if adopted. The role of the court is to determine whether the title is correct and fairly reflects the purpose of the proposed amendment. *In re Proposed Initiative on Parental Notification of Abortions for Minors*, 794 P.2d 238 (Colo.1990).

The Board is charged with the duty to act with utmost dedication to the goal of producing documents which will enable the electorate, whether familiar or unfamiliar with the subject matter of a particular proposal, to determine

intelligently whether to support or oppose such a proposal. *In re Proposed Initiative Concerning “State Personnel System”*, 691 P.2d 1121 (Colo. 1984); *Matter of Election Reform Amendment*, 852 P.2d 28 (Colo. 1993).

In ruling on an inclusion of a fiscal analysis in a ballot title, the Court has held that including a fiscal impact statement must have some support in the record. *Matter of Title, Ballot Title et al.*, 831 P.2d 1301 (Colo.1992). The Court has granted the Title Board with considerable discretion in exercising its judgment on whether to include in the summary a statement that a proposed measure will have a fiscal impact on government and, if so, how to best communicate that fact without creating prejudice for or against the proposed measure. *Id.* at 1306-07.

The Court ruled on this precise issue last year, finding that requiring the Board to include language advising voters of cuts in government programs would result in a lengthy and complex title, and this would be contrary to the Board’s duty. *Haynes v. Vondruska (In re Title, Ballot Title & Submission Clause for 2019–2020 #315)*, 2020 CO 61, ¶ 31.

In so finding, the Court held that the Board is not required to set forth in a title all of the details of each funding consequence set forth in a measure. Rather, the requirement is the title must balance brevity against the requirement that the title unambiguously set forth the measure’s central features:

[a]s to petitioner’s contention that the title at issue does not advise voters regarding major cuts to programs from existing funds, we disagree that the Board was required to itemize in the title some or all of the programs that would face funding cuts. Again, requiring that level of detail in the title would render the title unnecessarily long and potentially confusing, contrary to the above-described statutory mandate.

Haynes at 2020 CO 61.

Despite the Court’s ruling, the legislature passed HB 21-1321 contrary to the clear title requirement in the Constitution. The title set in the instant case demonstrates the constitutional deficiencies of the statutory requirement.

1. *The Title is unnecessarily long and conceals the purpose of the measure.*

The measure proposes minimal changes to the schedule of sales and use tax.

It operates to temporarily reduce the tax .01 percent for a two-period. The Title should simply read:

Shall there be a change to the Colorado Revised Statutes that reduces the state sales and use tax rate from 2.90 percent to 2.89 percent from January 1, 2023, through December 31, 2024?

While these 33 words appear in the title and adequately explain the measure, there are 74 other words that confuse the voter and suggest an outcome. The majority of the Title is spent explaining minimal impacts that may or may not occur.

This is because under the requirements of C.R.S. § 1-40-106(3)(e) the Board added the language:

...a reduction to the state sales and use tax rate by 0.34 percent, thereby reducing state revenue, which will reduce funding for state expenditures that include but are not limited to health and human services programs, K-12 education, and corrections and judicial operations by an estimated 14.6 million dollars in tax revenue in the first full fiscal year, or will reduce the amount of the taxpayer refund if a refund is required under TABOR,...

Importantly, it was not the Board using its discretion that led them to make this change. It was the mandate in the statute. The record is replete with statements from the Board admitting the required language is confusing and speculative:

I am not so persuaded that the Board should get into whether or not the insignificant magnitude or what the impact should be, because I think that's, I think that's just unknown. Audio of the October 20, 2021 Rehearing, Chair Conley at 6:50.

I also agree that obviously, we have to follow the statute. But I think, to the extent we can follow the statute and still try to make it clear, I think we should try to make it more clear... I don't have a big problem with clarifying what the effect is the problem that we have, I think, is the fact that it is has to be based on last year's or the current years spending as opposed to next year's spending. Audio of the October 20, 2021 Rehearing, Board Member Pelegrin at 10:46.

And Madam Chair, I, I wouldn't be inclined to do that, because we're setting this title now. And we have a projection for next year now. This won't be on the on the ballot, if it gets onto the ballot up for another year. And we'll have no idea what projections are by then. Audio of the October 20, 2021 Rehearing, Board Member Pelegrin at 30:23.

But again, we have no choice. Audio of the October 20, 2021 Rehearing, Board Member Pelegrin at 31:31.

In following the mandated language, the Board was forced to put false information in the Title. This is because the statute requires the inclusion of

language advising voters of the three top state spending programs which *will* face reduced funding. (*emphasis added*). But according to state projections there would be no funding reductions in the years affected by the measure. Instead, there would be a TABOR overage. *Cf, p. 10*

The Board, trying to work around the statutory provision requiring it to include this false information in the Title, added additional superfluous and confusing language. After listing the three programs that will be cut the Board inserted an alternative, “or will reduce the amount of the taxpayer refund if a refund is required under TABOR.”

The discussion by the Board on this point is instructive on the chaos created by the statute:

Is it going to be reduction to these programs? Or is it going to be refund? But I think that’s what the measure does, right? It’s because under current projections, and I think that’s maybe what the blue book would do, would explain what it’s going to look like, it’s to say, you know, it’s this is going to be because we just, even though the we have a pretty wide margins, we still just don’t know, based upon what voters may do. Between when that is, you know, if this was getting on the ballot and passes, and what, you know, we’ve had unprecedented times the last couple of years, I just don’t want to get any more. I’m a little bit wary of getting more specific. Audio of the October 20, 2021 Rehearing, Chair Conley at 17:36.

I mean, I do think it is saying that there’s going to be a tax, a sales and use tax decrease. And there was, you know, again, we all acknowledge that there is now a new statutory requirement, which we see in other parts of the statute for other other languages this is not the first time that the board has had to tackle this restriction or specific language. And so it does indicate that

these you know, the new statutory language requires it to be the three programs. And so I do think, including the TABOR language is helpful. I think it does add the one I don't know what the current projection is on the ballot measure now, I can't get my brain on that. But I It feels this, I'm gonna throw this out there. This doesn't necessarily feel like the right verbage, but if a refund is required under TABOR, and like in one is projected to happen or something. Audio of the October 20, 2021 Rehearing, Chair Conley at 21:12.

So I think in terms of trying to follow both statute and our constitutional direction, to clearly state of title, I think we need to add that provision about the possibility of a taxpayer refund. And the way I read that is to say, it will reduce the funding or if a refund is required, it will reduce the amount of the refund, both of which may or may not. The first one may or may not be true in terms of if there was no taxpayer refund this year, the money would need to come out of something. And this General Assembly provided that we should tell the taxpayers that it should, if the measure itself doesn't specify where the cut is coming from, it should be coming from or logically could be coming from the top three. Therefore, we've included the top three as instructed by the statute. So if there were no TABOR refund, it is possible that yes, it would reduce the funding from those three. In this case, since there is a refund, I think it is clearer for the voters, even though it's more words, instead of just leaving it as something that isn't going to happen. Add the second explanation of what will happen if a refund is required under TABOR, which it is. So that's why I think it's more clear to include. It helps. I mean, it, it means that the title board, as I said, is meeting or attempting to meet both the requirements of the statute and the requirements of the Constitution. And I think that's our charge is to read those two together and do the best that we can. Audio of the October 20, 2021 Rehearing, Board Member Pelegrin 22:35.

I and I would say that I don't know where the cut would come from. Audio of the October 20, 2021 Rehearing, Board Member Pelegrin 29:21.

The statute took away the Board's discretion in setting clear title, in violation of the constitutional requirement. The Board freely recognized this in

their discussion. The title set in this matter was not a result of the Board using its sound discretion. It was the result of a legislative enactment that, as applied in the instant case, conflicts with Colo. Const. Art.V § (1)(5.5). As a result, the Board violated the clear title requirement.

2. *The Title does not fairly describe the measure.*

Over the objection of the proponents the Board included program cuts that are demonstrably false. At the same time the Board refused to provide context to the overall budget impacts.

Specifically, proponents requested that if the TABOR cut projection was included in the Title, so should the total projected TABOR overage.

The projected cut from the initiative is 29.7 million over two years. Yet, the projected TABOR overage is 1.18 billion in 2022-2023 and 1.39 billion in 2023-2024. *Cf, at p.9.*

The proponents properly raised this at the hearing:

Can I just make one point, I think. I remember in our last, the one that's on the ballot this year, there was a big talk about making sure the magnitude that people understood the magnitude of a billion dollar cut versus 25 million for the homestead and and making sure that that was clear on what was bigger and how much that impacted it. I think similarly, if we're going to put the \$14.6 million and say or Well, you know, this might come from refunds, then putting the the refund amount to understand that this is the projected amount that it is a 14 point 6 million in a \$1.3 billion thing. So they can look at that and say, Okay, we know, we know that it could come from other stuff or this or that, but this is the magnitude of it. And I just

think that would give people more information in terms of what the projection is, if we're projecting 14 point 6 million, same people are projecting 1.3 billion in refunds, that that would be relevant for people to know. Audio of the October 20, 2021 Rehearing, Proponent Fields, at 29:27.

In declining to provide any context to the described cuts the Board does not fairly advise the voters of the issues. The unbalanced presentation in the Title has the effect of suggesting an outcome to the voters.

CONCLUSION

Petitioner respectfully requests the Court overturns the Title Board's decision and remand this matter to the Board with instructions to set clear title.

Respectfully submitted this 15th day of November 2021.

MAVEN LAW GROUP

/s/ Suzanne Taheri

Suzanne Taheri

Attorney for the Petitioner

CERTIFICATE OF SERVICE/MAILING

I hereby certify that on 15th day of November, 2021 a true and correct copy of the **PROponents' Opening Brief** was served via the State of Colorado's ICCES File and Serve e-filing system, email and United States mail, postage prepaid, properly addressed to the following:

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