



## Fiscal Summary

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

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**Measure:** Initiative 214 – INCOME TAX RATE CAP

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### Fiscal Summary of Initiative 214

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](http://leg.colorado.gov/bluebook). This fiscal summary identifies the following impact.

#### No Fiscal Impact

By placing a cap on the individual and corporate income tax rates at the current law rate of 4.40 percent, the measure has no impact on state or local government revenue or expenditures. The measure may prevent future increases in state revenue.