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of Colorado's Taxpayer Bill of Rights

Oct. 09, 2013

FALLS CHURCH, Va. – Nonprofit tax news and research firm [Tax Analysts](#) has announced that the Tenth Circuit Court of Appeals has granted its motion for the release of oral arguments in *Kerr v. Hickenlooper*, a case challenging the constitutionality of Colorado's Taxpayer Bill of Rights (TABOR).

"This is another step in Tax Analysts' fight for the transparency of tax laws," said Christopher E. Bergin, president and publisher of Tax Analysts. "We remain steadfast in our efforts and mission to improve the integrity of tax systems."

The suit was filed by a group of state legislators against Colorado to overturn TABOR, a 1992 amendment to the state constitution that prevents the Colorado legislature from raising taxes without voter approval.

The plaintiffs argue that TABOR is unconstitutional under the guarantee clause of the U.S. Constitution, which requires that every state have a republican form of government. They say the voter approval requirement deprives the legislature of the essential power to tax and violates Colorado's 1875 Enabling Act.

"The public has a right to know what is going on before the courts," said David Brunori, deputy publisher of Tax Analysts. "There is no reason oral arguments should be denied to anyone."

Before deciding whether TABOR violates the guarantee clause, the courts must first determine in a hearing if the lawmakers involved have standing to challenge the law. Tax Analysts filed a motion to obtain a recording of the oral arguments on September 24 and was joined by the parties to the case on October 3. The Tenth Circuit Court of

Appeals granted Tax Analysts' motion for release on October 7. The audio of the oral

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