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A pair of ballot measures would begin to turn the state into California.

Big Tax-and-Spend Stakes in Colorado

While its politics and culture have drifted left, Colorado remains a relatively low-tax oasis. Progressives are seeking to change that with two measures on the November ballot that would gut the state's spending limit and establish a steeply progressive income tax.

Democrats and their union friends have long wanted to eliminate Colorado's 1992 Taxpayer Bill of Rights (aka Tabor). With progressive enthusiasm running high, they see this year as their chance. Tabor limits annual spending growth to the rate of population growth plus inflation. Revenue that exceeds the limit must be returned to taxpayers.

This spending brake, along with the law's requirement for voter approval to raise taxes, has been a crucial check on Democrats who run the state government. Colorado's 4.4% flat income tax is lower than the rate in most of its neighbors, including Utah (4.45%), Oklahoma (4.5%), Nebraska (4.55%) and New Mexico (5.9%). This has made it a more attractive place to live, work and grow a business.

Maybe not for long. Progressives are pushing a measure (Amendment 87) that would replace the state's 4.4% flat tax with a graduated income tax that tops out at 8.4% on income over $1 million. Supporters say Coloradans earning less than $500,000 wouldn't pay more in tax since the top rate for individuals making $500,000 or less would remain 4.4%.

That's misleading. The brackets wouldn't be adjusted annually for inflation, so middleclass residents will get soaked more each year as their incomes grow over time. So would small businesses, which typically pay tax at individual rates on pass-through income. If they have a good year or sell their business, they'd be punished with a hefty tax bill.

Under Tabor, lawmakers would ordinarily have to refund to taxpayers revenue that new taxes generate above the spending cap. But additional revenue from the progressive tax would be exempt from the cap. If Democrats get their way in another ballot measure, they will be allowed to pocket and squander even more revenue on payouts to unions and expanded entitlements. Proposition NN on the Nov. 3 ballot that would raise Tabor's $20.5 billion spending cap this year by $4.6 billion and allow the state to keep up to $37.5 billion more in tax revenue over the next decade.

Don't expect this new revenue to satisfy progressives and government unions. It won't be long before they seek to hit taxpayers for more money, as they have in California, New York and New Jersey. Once states embark on this tax- and- spending ratchet, and especially without the limit of a flat tax, they don't stop.

Coloradans could protect themselves from this raid if they pass Proposition 136, another ballot measure this year that would enshrine in law a 4.4% cap on individual and corporate income tax rates. If a majority of voters back both Prop 136 and Amendment 87, whichever gets more votes will be the law of the land.

The Centennial State's relatively low and flat income tax is among its few saving political graces as Democrats seek to follow the left coast's burdensome business and climate regulation. Let's hope Colorado voters realize the benefits of their long-time checks on the insatiable appetites of public unions and their politically kept men and women.

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