

**DOES ONE SIZE FIT ALL? *AN ANALYSIS OF*  
*TAX AND EXPENDITURE LIMITATIONS*  
*IN COLORADO***

By

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Submitted to the

Faculty of the School of Public Affairs

of American University

in Partial Fulfillment of

the Requirements for the Degree

of Doctor of Philosophy

In

Public Administration/Finance

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2015  
American University  
Washington, D.C. 20016

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**ABSTRACT**

This analysis evaluates three tax and expenditure limitation (TEL) policies in Colorado: the Taxpayers' Bill of Rights (TABOR), the Statewide Limitation on Property Tax Revenue (SLPTR), and the Gallagher Amendment (GA). It extends previous research in two novel ways. First, it enables analysis of overlapping policies while incorporating county-specific characteristics by abstracting away from specific policies. Rather, the focus rests on the impacts of these policies on property tax levies. Second, it incorporates spatial dependency to account for overlapping populations and economic activity. Within this framework, the revenue and expenditure implications of TEL policies are evaluated, and TELs are found to have material impacts in both cases. TELs are associated with depressed revenues and measurable changes in expenditure behavior. With this context, the final empirical section evaluates the drivers of successful "DeBrucing" efforts, in which localities are able to exempt themselves from components of TABOR and SLPTR. The analysis demonstrates that socioeconomic factors are the dominant determinant of voting outcomes.