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Business Personal Property Tax | Colorado General Assembly

This memorandum provides information on state government enterprises under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR). From FY 1993-94 through FY 2014-15, 20 state government entities have received enterprise status for at least one fiscal year. In FY 2014-15, enterprise revenue totaled \$11.2 billion.

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