New tax proposals should always be considered through the lens of skepticism.

We are convinced that — so far as is possible — individuals and businesses should keep the fruits of their labor, and taxation, by its definition, belies that principal, taking money from the pockets of those who earned it and diverting that money to uses individual earners may or may not support.

But, at the same time, we recognize we are social creatures; our very survival depends upon how well we can work together, and individual well-being is generally enhanced by ensuring the collective good.

The bottom line is, there are some necessities we can accomplish only through a group effort, and educating our children is among those necessities.

So, while it is prudent to relentlessly question and vet any new tax proposal, it is equally prudent to enact taxes that work to elevate us all.

Amendment 73, in our opinion, is such a measure.

If approved by a 55-percent supermajority of Colorado voters, Amendment 73 would do four things:

- Establish a progressive state income tax schedule to include five tax brackets, replacing the current 4.63 percent flat tax rate. Under the amendment, individuals and families earning less than $150,000 per year would remain at the 4.63 percent tax rate, while those earning more would be taxed at a progressively higher rate. The progressive rates would be 5 percent incomes between $150,000 and $200,000 per year, 6 percent for incomes between $200,000 and $300,000, 7 percent for incomes between $300,000 and $500,000, and 8.25 percent for incomes more than $500,000.

- Increase the corporate income tax rate for C-corporations from 4.63 percent to 6 percent.
• Decrease the property tax rate for school district levies only from 7.2 percent to 7 percent for residential property and from 29 percent to 24 percent for non-residential property. Again, this provision would apply only to school district levies; all other local government levies would remain unchanged.

• Establish a Quality Public Education Fund to set aside revenues generated by the new taxes to fund preschool through 12th-grade public education. Specifically, the fund would be used to increase statewide base per-pupil funding to $7,300 and increase state funding for special education, English language proficiency programs, gifted and talented programs, and preschools.

Superintendent Dave Ulrich said passage of Amendment 73 will funnel about $2.6 million into Moffat County School District annually, money that will be used to fund long-deferred capital improvements and long-overdue teacher raises.

Funds from the increase will also be used to bolster Colorado's per-student spending rate, which currently lags behind the national average by about $2,800 per student, even though our state boasts one of the leading economies in the country.

Critics of Amendment 73 have said the proposal is unacceptable because it establishes a progressive income tax rate, a system by which those who have more are taxed at a higher rate than those who have less. The objection stems from a belief that such an arrangement is fundamentally unfair; that, by its very nature, progressive taxation "punishes" people for working hard and achieving success.

But it is important to remember that — in most cases — wealthier residents were able to amass their wealth by capitalizing upon the skills and knowledge they gained through a quality education. It is also worthy of note that wealthier Coloradans — typically the people who start businesses and employ workers — will benefit from a better-educated hiring pool.

As we stated from the beginning, new taxes are bitter pills to swallow, especially in the challenging economic climate that has descended upon Moffat County and, indeed, the entire northwestern region of the state.

But Amendment 73 is a winning proposition for both the region and the state.

It reduces property taxes and locks in the property tax rate at 7 percent, while stabilizing the state's formula for funding education, and it does so by shifting the tax burden toward those who are better able to afford it.

A robust, vibrant, well-funded school system is fundamental to the continuance of a strong state and a strong nation, and we are convinced that access to a solid, baseline education should be available to all Colorado children, regardless of how much — or how little — their parents earn.

In the long run, ensuring such access can do nothing but benefit the state, in general, and the state's smaller, poorer counties, in particular.

If any collective concern is worthy of universal support, it is securing the educational well-being and future success of our most valuable assets: our children.
Our children are our future, and we feel they are more than worth the cost.

For that reason, we wholeheartedly endorse Amendment 73.

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Editorial Board

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Jim Patterson, editor

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Contact the Editorial Board at editor@CraigDailyPress.com (editor@CraigDailyPress.com).