



AUMC'S JUSTICE IN ACTION COMMITTEE TAKES NO POSITION ON PROP 137

Approved by committee vote on September 22, 2026

PROPOSITION 137 – RETAIN SPORTING GOODS SALES TAX REVENUE FOR CONSERVATION AND ENVIRONMENTAL PROTECTION

WHAT THIS INITIATIVE WOULD DO

The ballot initiative would amend the Colorado Revised Statutes to direct sales tax revenue generated from the sale of sporting goods and equipment in Colorado to a newly created fund for environmental protection and wildfire prevention, called the *Conserve and Protect Colorado's Water, Land, and Forests Fund* (Conserve Colorado Fund). The revenue would then be distributed to four other funds dedicated to land and water conservation (47.5%), wildfire prevention and water protection (47.5%), outdoor recreation economic development and workforce training (2.5%), and increasing outdoor access for youth and families (2.5%). In 2027-28, the amount that will be raised is estimated to be \$175 million.

In years in which tax revenue exceeds the limit set by the Taxpayers' Bill of Rights (TABOR), this money would be exempted from the TABOR revenue limit and remain in the Conserve Colorado Fund. In years in which tax revenue does not exceed the TABOR limit, these funds may be decreased by amounts needed to maintain the level of funding for specified low-income tax credits.

[Text of the measure](#) (formerly referred to as Initiative #308)

ARGUMENTS FOR THE INITIATIVE

The proponents of this measure argue that it is an opportunity to protect Colorado's natural resources without raising taxes by redirecting existing sales-tax revenue to create a stable funding source for conservation and wildfire-prevention programs. The fund presents an opportunity to invest in Colorado's landscapes and protect them from increasing threats. It provides resources for science-based proactive wildfire prevention programs to replace federal funding reductions.

Investing in conservation and wildfire prevention programs can provide long-term benefits for water quality, water conservation, and quality of life. These investments support Colorado's outdoor tourism economy and could reduce wildfire risks to landscapes and people with subsequent cost savings in insurance and incident response. Because sporting goods sales and services taxes are supported by outdoor tourism, which increases as the natural environment is protected, this initiative makes sense.

Supporters: [Keep It Colorado](#), [Western Resource Advocates](#); see list of all supporters [here](#).

ARGUMENTS AGAINST THE INITIATIVE

The budget for the General Fund is perpetually short. The initiative puts restrictions on the judgement of the legislators and reduce the monies in the General Fund available to support the legislators’ priorities. Legislators should have the flexibility to increase and/or decrease how General Fund money is spent according to current conditions. Also, while taxes technically would not increase, taxpayers will receive less in TABOR refunds than they otherwise would have received. Finally, the measure could lead to clear cutting or prescribed burns that may increase wildfire threats and damage wildlands.

Opponents: [Eco-Integrity Alliance](#), [Colorado League of Women Voters](#)

WHERE TO GET MORE INFORMATION

2026 Colorado Election Blue Book – Proposition 137 (mailed to voters)

[Ballotpedia](#)

JUSTICE IN ACTION COMMITTEE POSITION ON THIS INITIATIVE

As a committee and pursuant to a consensus vote, **we take no position on this initiative.**

OUR REASONS FOR THIS POSITION

This initiative requires the state to permanently direct revenue from sales taxes on sporting goods to four well-established entities to be used for the purpose of land and water conservation, wildfire prevention and water protection, and outdoor recreation and access. There is no question that these causes are currently underfunded, particularly given the impact that climate change will have on our environment in future years. These purposes are strongly endorsed by our Social Principles, which dedicate an entire chapter to conservation and environmental protection. If this measure was limited solely to directing taxpayer refunds in years of budget surplus to these funds, we would readily endorse it as consistent with the Social Principles.

However, this measure permanently redirects this revenue from the General Fund in all years, whether the state has a budget surplus or a shortfall. Recognizing that this will result in necessary cuts to other General Fund programs in shortage years, the measure does call for making sure that two state tax credit programs, the Family Affordability Tax Credit and the Earned Income Tax Credit, will not lose funds. However, legislators may need to cut other important programs to meet the requirements of this measure.

There may be good reason to have the provisions of this measure apply in both budget surplus and shortage years. For example, it may be that conservation infrastructure and programs require funding continuity to remain effective.

Conservation and environmental protection are key United Methodist values. However, spending on other important United Methodist priorities may need to be cut in budget shortage years because of this measure. Because the measure potentially pits important society spending priorities against each other at these times, we recommend that United Methodist voters follow their own hearts in deciding how to vote on this measure.

WHAT WE CONSIDERED IN TAKING THIS POSITION

UMC sources considered:

- Relevant provisions of the Social Principles of the United Methodist Church (attached)
- Committee discussions

External sources considered:

- [History](#) and [text](#) of the ballot initiative available from the Colorado Secretary of State
- [Fiscal summary](#) for the ballot initiative from Legislative Council
- [Fiscal impact statement](#) for the ballot initiative from Legislative Council
- [Ballotpedia resources and analysis](#)
- Reports and analyses:
 - Anderson, C. and L. Ball. [“Proposition 137: Sporting Goods Sales Tax Revenue for Conservation.”](#) Common Sense Institute, September 3, 2026.
 - Great Outdoors Colorado. [“Our Finances.”](#)
 - Keep It Colorado (2023). [“Conserving Colorado: A 10-Year Roadmap for the Future of Private Land Conservation.”](#)
- Media reports:
 - Kreutter, D. [“Colorado voters to be asked whether or not to redirect sporting goods sales tax for conservation.”](#) *Denver7*, August 31, 2026.
 - Blevins, J. [“Colorado voters will be asked to redirect sporting good sales tax revenue to conservation and wildfire restoration.”](#) *Colorado Sun*, August 31, 2026.

UMC SOCIAL PRINCIPLES 2025-28 – EXCERPTS RELEVANT TO PROP 137

Para. 160 I. THE COMMUNITY OF ALL CREATION

PREFACE

... Rather than treating creation as if it were placed here solely for humanity’s use and consumption, we are called to practice responsible stewardship and to live in right relationship with the Creator and with the whole of God’s creation (Genesis 1:26-31; Matthew 6:26-30; Romans 8:22-24). We are also called to honor the role of every part of creation in healing the whole; thus we praise God with the whole of creation (Psalm 148) and recognize that we are part of complex ecosystems, all valued by God.

CREATION IN PERIL

...

A. Destruction of Ecosystems – Whether human beings are conscious of it or not, we are participants in and beneficiaries of complex natural ecosystems made up of myriads of symbiotic relationships between living organisms such as animals, plants, insects, and microorganisms, and the physical environs they inhabit, including air, water, and soil.

Overconsumption, shortsighted policies, poor management of natural resources, and other unsustainable practices have severely impacted the fragile, natural ecosystems on which all of life depends. Too often,

humankind has treated the rest of the created world as if it were disposable and allowed the destruction of other living organisms and their natural habitats to go unchecked ...

...

STEWARDSHIP OF CREATION

...

D. *Caring for All Creatures* – We support the respectful and humane treatment of animals, who are crucial participants in God’s ongoing creation and of inherent worth. We embrace biblical teachings that envision a time when humans and other creatures shall live in peace and harmony in a restored creation (Isaiah 11:6).

...

With respect to creatures living in the wild, we urge cooperative efforts by international bodies, governments, civic institutions, churches, and concerned individuals and groups to end poaching and protect endangered and vulnerable species and to preserve dwindling habitats. We decry the mass extinctions currently underway and call for the adoption of sustainable practices and policies that allow both animal and human life to flourish.

...

F. *Affirming Science and Traditional Wisdom* – We affirm the value of science and reason in providing deeper understandings of the origins and functioning of the cosmos ... We also affirm the traditional wisdom found within indigenous communities, particularly the emphasis that native and first peoples have placed on living in harmony and balance with the earth and other animals as well as the need to protect the air, land, and water.