

Fiscal Note Packet

SB25-207 through SB25-270



Fiscal Notes for Legislation Included in the FY 2025-26 Long Bill Budget Package

*Updated as of April 7, 2025 reflecting amendments
adopted by the Senate*



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

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A note about fiscal note distribution. For the 64 bills included in the Long Bill budget package (63 bills recommended by the Joint Budget Committee plus one bill, SB 25-270, moving together with the package), this printed packet of fiscal notes is being provided to legislators in place of distributing printed fiscal notes individually to member bill folders. An initial packet was published on March 31 based on the introduced bills. This updated packet (published April 7) includes revised fiscal notes for bills that were amended by the Senate. Should a fiscal note require additional updates during consideration of the budget package by the House, revised fiscal notes will be printed and placed in members' bill folders as usual.

Long Bill narrative. For additional information on these bills and budget package recommended by the Joint Budget Committee, please refer to the [Long Bill Narrative](#) prepared by JBC Staff.



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-207: REPEAL CERTAIN RODENT PEST CONTROL STATUTES

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Sirota; Taggart

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Published for: Senate Appropriations

Drafting number: LLS 25-0981

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals statutes regarding rodent pest control in the Department of Agriculture.

No fiscal impact. The bill has no fiscal impact on state or local government.

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Current Year FY 2024-25	Budget Year FY 2025-26
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, the Department of Agriculture (CDA) has the authority to eradicate rodents including jackrabbits, prairie dogs, ground squirrels, pocket gophers, and rats in participation with the federal government, counties, and private landowners. The bill repeals these rodent control statutes, including the Rodent Pest Control Fund, beginning July 1, 2025.

Assessment of No Fiscal Impact

When the Rodent Pest Control Fund was initially created in 1927, it received General Fund appropriations to purchase and sell rodent poison to farmers and livestock owners, and then proceeds from sales were deposited in the cash fund. The cash fund hasn't received revenue since at least 2018, and CDA is not currently operating a rodent control program. Any remaining funds will be transferred in a separate budget package bill. Thus, this bill will not affect state or local government expenditures and is assessed as having no fiscal impact.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Agriculture

Joint Budget Committee

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-208: DOC INMATE PHONE COSTS

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Bird; Sirota

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Published for: Senate Appropriations

Drafting number: LLS 25-0893

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill requires the state to cover 75 percent of the cost of phone calls made by individuals in the Department of Corrections, instead of 100 percent, in FY 2025-26 only.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill includes an appropriation of \$1.4 million to the Department of Corrections.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$2,308,237	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, the Department of Corrections (DOC) must provide phone calls free of charge to inmates by July 1, 2025, up from covering 35 percent of the cost. The bill delays the requirement for the DOC to cover 100 percent of the cost for phone calls for one year, and requires the DOC to cover 75 percent of the cost in FY 2025-26.

Background and Assumptions

[House Bill 23-1133](#) required the DOC to cover the cost of inmate phone calls on a phased-in basis over three years: 25 percent in FY 2023-24, 35 percent in FY 2024-25, and 100 percent in FY 2025-26. The fiscal note for HB 23-1133 assumed a 200 percent increase in phone calls by FY 2025-26, resulting in an estimated cost of \$1.1 million at full implementation.

Since the bill's passage, the DOC revised the data provided for the fiscal note from a baseline of 29 million minutes of inmate phone calls per year to over 80 million minutes per year. In addition, the DOC saw a significant increase in phone call usage by inmates.

In the figure setting document for the department, JBC Staff estimated a cost of \$1,434,634 for the DOC to cover 35 percent of the cost of inmate phone calls. This bill includes the additional appropriation estimated to cover 75 percent of phone calls, estimated at \$2,870,799.

Assuming there will be an increase in call volume when calls are free, JBC Staff estimates that covering 100 percent of phone call costs will be \$5.2 million per year. These costs are assumed to be required under current law, and are not included in this fiscal note.

State Expenditures

On net, the bill decreases state General Fund expenditures in the Department of Corrections by \$2.3 million in FY 2025-26 by requiring the state to cover 75 percent of the cost of inmate phone calls, rather than 100 percent of the cost, as shown in Table 2. Out year costs are estimated at \$5.2 million per year.

Table 2
State Expenditures
Department of Corrections

Cost Component	Budget Year FY 2025-26
Estimate for covering 100% of phone call costs	\$5,179,036
Estimate for covering 75% of phone call costs	\$2,870,799
Change in State Expenditures	-\$2,308,237

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

Based on the fiscal note for House Bill 23-1133 and JBC figure setting, the FY 2025-26 Long Bill is assumed to include a General Fund appropriation of \$1,434,634 to the Department of Corrections for inmate phone calls. This bill includes an additional General Fund appropriation of \$1,436,165 to the Department of Corrections. Together, these appropriations total \$2,870,799 for inmate phone calls in FY 2025-26.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-209: OFFENDER REFUSE COMM CORRECTIONS PLACEMENT

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Sirota; Taggart

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Published for: Senate Appropriations

Drafting number: LLS 25-0956

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill allows an offender to refuse placement in a community corrections program after referral.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Expenditures
- Local Government

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, offenders sentenced to the Department of Corrections (DOC) may be referred for placement in a community corrections program unless they have an active felony warrant or the offender has refused community placement. The bill moves the decision point of the offender to refuse placement from before referral to after they have been accepted by a community corrections program.

Background

Generally, referrals to placement in a community corrections program from the DOC occur as part of an offender's transition out of imprisonment.

In the [FY 2025-26 figure setting document](#) for the DOC, Joint Budget Committee (JBC) Staff described anecdotal reports that some offenders preemptively reject referral for placement in a community corrections program out of a concern that they will be rejected upon review and miss the opportunity for placement. By moving the decision point of the offender to after they have been offered a placement, JBC Staff indicated this change might result in more referrals from the DOC and placements in community corrections programs.

State Expenditures

If the bill results in more community corrections placements and thus shorter terms of supervision by the DOC, then the bill will decrease state expenditures since generally a placement in a community corrections program is less expensive for the state than supervision by the DOC. The fiscal note assumes that any change in appropriations required for caseload changes in the DOC or community corrections programs will be addressed through the annual budget process.

Local Government

Similar to the state, if the bill results in more placements in community corrections programs administered by local governments, then workload and expenditures for these local governments may increase by a minimal amount.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Corrections

Judicial

Joint Budget Committee Staff

Public Safety

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-210: REPEAL DOC APPROPRIATION REQUIREMENT

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Sirota

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Published for: Senate Appropriations

Drafting number: LLS 25-0957

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill removes the requirement that the General Assembly include a five-year appropriation for bills that increase periods of imprisonment in the Department of Corrections.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

From 1994 to 2022, state law required the General Assembly to consider the need to appropriate funds to the Department of Corrections (DOC) to cover increased operating, capital construction, and parole costs for five fiscal years when legislation is estimated to increase periods of imprisonment in state correctional facilities. In 2022, the General Assembly suspended that requirement for three years until July 1, 2025. This bill permanently repeals this requirement.

State Expenditure

The bill does not directly impact state expenditures; total annual appropriations to the DOC are based on the annual prison population forecast and adjusted through the annual budget process. By removing the requirement that the General Assembly appropriate five years of funds for bills that increase incarceration, the bill will shift the timing of appropriations and the change the process for adjusting annual appropriations to the DOC based on the actual prison population. This process will minimally reduce workload for the DOC and Joint Budget Committee Staff, who will no longer be required to adjust annual appropriations to account for five-year appropriations made in prior years. No change in appropriations is required.

The requirement that LCS provide estimates of the long-term fiscal impacts for any bill which may result in a net increase or decrease in periods of imprisonment is not repealed, and workload for LCS—as well as the DOC and the Department of Public Safety, which provide average length of stay data to LCS—remains unchanged.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-211: DEPT OF CORRECTIONS BUDGETING REPORTS

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill requires the Department of Corrections to report certain information at specified times.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Workload

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill requires the Department of Corrections to report certain information, including population levels, staffing levels, operating expenses, and individual facility information at certain intervals. If required information is not provided, the Joint Budget Committee is authorized to reduce appropriations for salaries of unclassified employees by up to \$300,000.

State Expenditures

Providing the required information at specified times may increase workload in the DOC. The fiscal note assumes that the DOC provides similar information under current law, just at different intervals. No change in appropriations is required.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Corrections

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-212: TEMPORARY INMATE TRANSFER

Prime Sponsors:

Sen. Kirkmeyer; Bridges
Rep. Taggart; Bird

Fiscal Analyst:

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Published for: House Appropriations

Drafting number: LLS 25-1022

Version: First Revised Note

Date: April 7, 2025

Fiscal note status: This fiscal note reflects the reengrossed bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill allows the Department of Corrections to temporarily house inmates in the Centennial Correctional Facility-South C-Tower.

Types of impacts. The bill is projected to affect the following areas on a one-time basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes an appropriation of \$1.8 million to the Department of Corrections.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	\$1,829,000	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill allows the Department of Corrections to use Centennial Correctional Facility-South C-Tower to temporarily house protective-, close-, and medium-custody inmates for the duration of the Sterling Correctional Facility access controls project. To the extent feasible, the department must determine that there are no suitable beds available in other DOC facilities before transferring an inmate to Centennial South. The DOC must also submit a structured relocation plan to the General Assembly 30 days before relocation. This authority is repealed June 30, 2027.

State Expenditures

In FY 2025-26, the bill requires \$1.8 million to make the necessary renovations to the C-Tower to house additional inmates. Renovations include beds (\$35,000), furniture (\$49,875), telecoms (\$365,500), and door control updates (\$1,350,000). Workload will increase to submit a structured relocation plan, which can be accomplished within existing appropriations.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a General Fund appropriation of \$1,829,000 to the Department of Corrections.

Government Contacts

Corrections

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-213: BROADBAND INFRASTRUCTURE CASH FUND TRANSFER

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1024

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill provides funding for broadband infrastructure at a facility in the Department of Corrections.

Types of impacts. The bill is projected to affect the following areas for FY 2025-26 only:

- State Expenditures
- State Transfers

Appropriations. For FY 2025-26, the bill requires and includes an appropriation of \$842,346 to the Department of Corrections.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$842,346	\$0
Transferred Funds	\$842,346	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$0	\$0
Cash Funds	\$842,346	\$0
Federal Funds	\$0	\$0
Centrally Appropriated	\$0	\$0
Total Expenditures	\$842,346	\$0
Total FTE	0.0 FTE	0.0 FTE

**Table 1B
 State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$842,346	\$0
Cash Funds	\$842,346	\$0
Net Transfer	\$0	\$0

Summary of Legislation

The bill transfers \$842,346 from the General Fund to the Broadband Infrastructure Cash Fund in the Department of Corrections (DOC) on July 1, 2025. It also appropriates the same amount from the cash fund to the DOC for FY 2025-26 for the purpose of deploying broadband at the Colorado Territorial Correctional Facility in Cañon City.

Background

The bill provides additional funding for broadband deployment at DOC facilities that began under [House Bill 24-1386](#). Five facilities were designated in that bill to receive broadband, with this bill adding the Colorado Territorial Correctional Facility to the list.

State Transfers

On July 1, 2025, the bill transfers \$842,346 from the General Fund to the Broadband Infrastructure Cash Fund in the DOC.

State Expenditures

The bill increases state expenditures in the DOC by \$842,246 in FY 2025-26 only to deploy broadband at the Colorado Territorial Correctional Facility.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes an appropriation of \$842,346 from the Broadband Infrastructure Cash Fund to the Department of Corrections.

State and Local Government Contacts

Corrections

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-214: HEALTHY SCHOOL MEALS FOR ALL PROGRAM

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: House Appropriations

Drafting number: LLS 25-0750

Version: First Revised Note

Date: April 7, 2025

Fiscal note status: This revised fiscal note reflects the reengrossed bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 budget package. It has been updated to reflect amendments adopted by the Senate and to show impacts for FY 2026-27 and future years.

Summary Information

Overview. The bill implements measures related to expenditures for the Healthy School Meals for All Program.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- School Districts

Appropriations. For FY 2025-26, for the Department of Education, the bill requires and includes a reduction in appropriations of \$42.2 million from the General Fund and an increase in appropriations from the State Education Fund of \$8.1 million.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$34,120,971	-\$69,411,347
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$42,240,242	-\$69,411,347
State Education Fund	\$8,119,271	\$0
Federal Funds	\$0	\$0
Centrally Appropriated	\$0	\$0
Total Expenditures	-\$34,120,971	-\$69,411,347
Total FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The Healthy School Meals for All (HSMA) program was created by Proposition FF, approved by voters in November 2022. The program reimburses participating school food authorities (SFAs) for free meals provided to all students and is funded by requiring taxpayers with certain incomes to add back a portion of their federal deductions when calculating Colorado taxable income. The bill modifies HSMA reimbursements under certain conditions, extends the appropriation from the State Education Fund to cover certain program costs, removes CDE’s overexpenditure authority, and requires the CDE to report to the Joint Budget Committee on available funds.

Changes to HSMA Meal Reimbursements

The bill allows for meal reimbursements to be modified under the following scenarios:

- If voters do not approve a referred measure at the November 2025 election that, in conjunction with Proposition FF, is estimated to result in state tax revenue for HSMA of at least \$150 million per year starting in tax year 2026, the bill restricts reimbursements for meals served on or after January 1, 2026 to eligible sites only. Eligible sites are defined as those that currently participate in the Community Eligibility Provision (CEP) or are identified by the Colorado Department of Education (CDE) based on the percentage of a site’s student enrollment eligible for free meals in relation to the amount provided by the General Assembly for meal reimbursements.
- If voters approve a referred measure at the November 2025 election that, in conjunction with Proposition FF, is estimated to result in state tax revenue for HSMA of at least \$150 million per year starting in tax year 2026, the bill does not restrict reimbursements, but reimbursements may be modified if appropriations are insufficient, as discussed below.

- Regardless of whether a referred measure is approved or not, if CDE, in consultation with the Office of State Planning and Budgeting (OSPB), estimates that the amount appropriated for HSMA meal reimbursements after January 1, 2026, is insufficient to meet expenditures, CDE must provide notice to the Joint Budget Committee and the Executive Committee of the Legislative Council. CDE may determine prorated reduced reimbursement amounts and must notify each participating SFA in a timely manner before applying prorated reimbursements.

Program Financing

Under current law, the General Assembly is required to appropriate money from the State Education Fund (SEF) to cover program costs for which there is not sufficient funding in the HSMA Cash Fund in FY 2023-24 and FY 2024-25. The bill extends this requirement to FY 2025-26.

The bill also repeals the authority for CDE to spend money for meal reimbursements in excess of appropriations, and modifies FY 2025-26 appropriations for the program.

Reporting Requirement

On or before January 15, 2027, CDE, in consultation with OSPB, is required to report to the Joint Budget Committee on whether the balance in the HSMA Cash Fund is expected to be sufficient to:

- repay the SEF for expenditures for the HSMA program minus the additional tax revenue deposited into the fund as a result of Proposition FF add-backs to taxable income for FY 2023-24 through FY 2025-26; and
- to reimburse participating SFAs for offering free meals to all students.

Background

Proposition FF

Proposition FF, approved by voters in November 2022, created the HSMA Program in CDE. It provides reimbursements to participating school food authorities for offering free meals to all students, beginning in FY 2023-24. To participate in the program, school food authorities must participate in the federal CEP, if eligible, to draw down federal meal reimbursements. It also created local food purchasing and technical assistance grants, and a mechanism to provide employee wage stipends to SFAs. These grant and wage support programs have been delayed by the General Assembly due to lack of available funds.

Community Eligibility Provision

CEP is a federal program that provides special subsidies for certain schools. To be eligible, an SFA must have an identified student percentage of 25 percent or greater. An identified student percentage includes students directly certified as eligible for free lunch due to participation in public benefit programs (SNAP, TANF, Food Distribution Program on Indian Reservation) or categorical eligibility (foster, homeless, migrant, runaway or head start). Currently, the majority of Colorado schools and students are operating under the CEP.

HSMA Program Revenue

To fund the program, Proposition FF requires taxpayers with adjusted gross income of \$300,000 or more to add back a portion of their federal itemized or standard deductions when calculating their Colorado taxable income. Single filers are required to add back deductions above \$12,000, and joint filers are required to add back deductions above \$16,000. Proposition FF revenue is deposited in the HSMA Cash Fund. If there is insufficient money in the HSMA Cash Fund, CDE may make the required expenditures in excess of appropriations under current law.

SEF Transfer

Under current law, one third of one percent of taxable income, as adjusted by state law, is transferred from the General Fund to the State Education Fund. Because Proposition FF increases taxable income, it also increases transfers from the General Fund to the State Education Fund, by an estimated \$8.8 million in FY 2024-25, \$7.2 million in FY 2025-26, and by \$6.2 million in FY 2026-27.

State Expenditures

On net, the bill decreases expenditures on the HSMA program by \$34.1 million in FY 2025-26, by \$69.4 million in FY 2026-27, and by increasing amounts in future years as projected costs for providing meal reimbursements increase.

The net reduction in FY 2025-26 results from reducing FY 2025-26 General Fund appropriations to the HSMA program by \$42.2 million and increasing appropriations from the State Education Fund by \$8.1 million.

Conditional upon referred measures not being approved at the November 2025 election, the bill reduces expenditures by CDE for the HSMA program, from \$161.7 million for HSMA reimbursements to all sites, to \$92.3 million for reimbursements to eligible sites only, resulting in a net savings of \$69.4 million in FY 2026-27, and by increasing amounts in future years. These savings assume current levels of federal CEP subsidies along with 7.4 percent projected growth in costs of providing HSMA reimbursements under both scenarios.

If measures generating the required revenue are approved by voters at the November 2025 election, then the reduction estimated above will not occur and spending on HSMA reimbursement will continue at current levels, unless adjusted by CDE to ensure that the program stays within available funding.

The bill minimally increases workload for CDE and OSPB to meet the bill's reporting requirements.

School District

The bill may impact state reimbursements to school districts for providing free meals to all students. If voters do not approve a referred measure at the November 2025 election that, in conjunction with Proposition FF, is estimated to result in state tax revenue for HSMA of at least \$150 million per year starting in tax year 2026, the bill limits reimbursements to eligible sites only. If appropriations are insufficient to fund meal reimbursements, the bill allows CDE to reduce reimbursement amounts.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature, except that the repeal of CDE's overexpenditure authority and the exemption of such overexpenditures from the General Fund reserve requirement take effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill includes the following changes in appropriations for the Colorado Department of Education:

- a reduction of \$42,240,242 from the General Fund; and
- an increase of \$8,119,271 from the State Education Fund.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-215: REPEALING CO STUDENT LEADERS INSTITUTE

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0935

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which is recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Colorado Student Leaders Institute (COSLI) in the Colorado Department of Education.

Types of impacts. The bill is projected to affect the following areas beginning in FY 2025-26:

- State Transfer
- State Expenditures

Appropriations. No appropriation is required. It is assumed that the required reduction in appropriations will be included in the Long Bill for FY 2025-26.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$227,753	-\$227,753
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	-0.1 FTE	-0.1 FTE

Summary of Legislation

The bill repeals the Colorado Student Leaders Institute (COSLI) in the Colorado Department of Education on September 1, 2026, and specifies that the program will not be operated in FY 2025-26.

Prior to the repeal, the bill requires that the program return any money remaining in the COSLI Cash Fund to each grantor, donor, or student in a proportional amount to the donor's share of the total amount of gifts, grants, donations, or student contributions deposited in the fund. If any additional money remains as of August 31, 2025, the State Treasurer shall transfer all unexpended and unencumbered money to the General Fund.

Background

COSLI is a competitive residential summer academic program for high school students. The institute is housed at the University of Colorado at Denver for four weeks each summer. Under current law, at least 50 percent of students selected must be eligible for free or reduced priced lunch or are first generation students attending higher education. All participants are required to pay or find other sponsorship of \$400 to assist the program in achieving a required non-state match of \$40,000.

State Transfers

Any remaining money from the current FY 2024-25 appropriation that is unspent or unencumbered reverts to the General Fund on June 30, 2025. For FY 2025-26, following a disbursement of funds collected from private sources, any remaining and unspent or unencumbered money in the COSLI Cash Fund reverts to the General Fund on August 31, 2025. The amount of these transfers is expected to be minimal.

State Expenditures

Beginning FY 2025-26, the bill annually reduces state expenditures in the CDE by \$227,753 from the General Fund, as the program will no longer operate.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill decreases required General Fund appropriations to the Colorado Department of Education by \$227,753, and 0.1 FTE. It is assumed that this reduction will be made in the FY 2025-26 Long Bill, rather than in this bill.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-216: ELIMINATE REPRINTING OF EDUCATION LAWS

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0936

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill eliminates the requirement that the Colorado Department of Education annually reprint and distribute laws concerning education.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$35,480 to the Colorado Department of Education.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (Cash Funds)	-\$35,480	-\$35,480
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, the Colorado Department of Education (CDE) is required to annually reprint and distribute laws concerning education. The bill eliminates this requirement.

State Expenditures

Beginning in FY 2025-26, the bill reduces expenditures in the CDE by \$35,480 per year from the State Public School Fund.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction in appropriations of \$35,480 from the State Public School Fund to the Colorado Department of Education.

State and Local Government Contacts

Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-217: REPEAL COMPUTER SCIENCE EDUCATION GRANT PROG

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Computer Science Education Grants for Teachers Program.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- School Districts

Appropriations. No appropriation is required. It is assumed that the required reduction in appropriations is included in the Long Bill for FY 2024-25.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (State Education Fund)	-\$571,289	-\$571,289
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	-0.5 FTE	-0.5 FTE

Summary of Legislation

The bill repeals the Computer Science Education Grants for Teachers Program in the Colorado Department of Education.

Background

The General Assembly created the Computer Science Education Grants for Teachers Program in [SB 17-296](#). The program supports teacher professional development, with the goal of training teachers to provide computer science education to K-12 students. The program was originally funded with \$500,000 in cash funds from the State Education Fund and 0.4 FTE. The General Assembly increased funds to \$1.0 million in FY 2019-20, but funding was then reduced to the current level of \$571,289 in FY 2020-21 and has been retained at that level since that time.

State Expenditures

The bill reduces state expenditures in the Department of Education by \$571,289 and 0.5 FTE in FY 2025-26 and future years. This reduction is to expenditures from the State Education Fund.

School Districts

The bill removes the ability for school districts to apply for and receive grants through the grant program, which eliminates a source of funding for eligible teachers to pursue computer-science education and training.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill reduces required appropriations from the State Education Fund to the Department of Education by \$571,289, and 0.5 FTE. The fiscal note assumes that this reduction will be made in the Long Bill for FY 2025-26, rather than in this bill.

State and Local Government Contacts

Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-218: PERMISSIBLE USES OF SCH TRANSFORMATION GRANTS

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Bird

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which is recommended by the Joint Budget Committee as part of the 2025 Long Bill package.

Summary Information

Overview. The bill expands allowable uses of the appropriation for the School Transformation Grant Program in the Colorado Department of Education.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Workload

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill allows the Colorado Department of Education (CDE) to spend a portion of the annual appropriation for the School Transformation Grant Program to:

- offset the direct and indirect costs of administering the program; and,
- enter into one or more contracts with a public or private entity to provide turnaround assistance to school districts or charter schools.

State Expenditures

The bill expands the allowable uses of money appropriated for the School Transformation Grant Program. The CDE may use a portion of the appropriation for their administrative expenses and for contracting with entities providing turnaround services to districts and schools; however, the bill does not change the total amount of state expenditures for the program.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-219: REPEAL CO CAREER ADVISOR TRAINING PROGRAM

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0942

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Colorado Career Advisor Training Program.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. No appropriation is required. It is assumed that required reductions in appropriations will be made in the Long Bill, rather than in this bill.

**Table 1
State Fiscal Impacts**

Type of Impact	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures (General Fund)	-\$1,000,000	-\$1,000,000	-\$1,000,000
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill repeals the Colorado Career Advisor Training Program in the Colorado Department of Education.

Background

The Colorado Career Advisor Training Program was created in [Senate Bill 22-165](#) to support training for career advisors. The department has developed an online course and several other online tools for career advisors and advisees.

State Expenditures

By eliminating the program, the bill reduces state General Fund expenditures in the Colorado Department of Education by \$1.0 million per year beginning in the current FY 2024-25. It is assumed that current projects funded by the program will be wrapped up using existing funds from FY 2023-24. As a result, the reduction in expenditures from repealing the program is expected to begin in the current FY 2024-25.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2024-25 and FY 2025-26, the bill reduces required General Fund appropriations to the Colorado Department of Education by \$1,000,000. It is assumed that this reduction will be made in the Long Bill, rather than in this bill.

State and Local Government Contacts

Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-220: ACCELERATED COLLEGE OPP EXAM FEE GRANT PROGRAM

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Accelerated College Opportunity Exam Fee Grant Program.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- School District

Appropriations. No appropriation is required. It is assumed that the required reduction in appropriations will be included in the Long Bill for FY 2025-26.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$565,136	-\$565,136
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	-0.4 FTE	-0.4 FTE

Summary of Legislation

House Bill 18-1396 established the Accelerated College Opportunity Exam Fee Grant program, which provides grants to cover a portion of Advanced Placement (AP) and International Baccalaureate (IB) exam fees for low-income students. The bill repeals the grant program.

State Expenditures

By repealing the program, the bill reduces General Fund expenditures by \$565,136 and 0.4 FTE in the Department of Education (CDE) beginning in FY 2025-26. The CDE will no longer review grant applications received from high schools and award grants to offset the cost of AP and IB exam fees.

School District

School districts that had previously participated in the grant program may see a reduced amount of revenue from the grants to low-income students who take AP and IB exams.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

The bill reduces required General Fund appropriations by \$565,136 to the Department of Education, and 0.4 FTE in FY 2025-26. It is assumed that this reduction in appropriations will be made in the Long Bill, rather than this bill.

State and Local Government Contacts

Joint Budget Committee Staff

Education

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-221: SCHOOL DISTRICT REPORTING ON ADDL MILL LEVY REVENUE

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0944

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill requires school districts to report the total amount of mill levy override revenue shared with state Charter School Institute schools in their geographic boundaries.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- School Districts

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill requires that school districts report to the Colorado Department of Education (CDE) the total amount of mill levy override (MLO) revenue that the district distributes to state Charter School Institute (CSI) schools within their geographic boundaries.

State Expenditures

The bill increases workload for CDE to collect the amount of MLO revenue that school districts distribute to CSI schools within their geographic boundaries. This workload can be accomplished with current appropriations.

School Districts

The bill increases workload for school districts to report the amount of revenue shared to CDE. Currently, only the Durango School District shares MLO revenue with CSI schools in their geographic boundaries.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Education

Joint Budget Committee

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB25-222: REPEAL PROFICIENCY TESTS ADMINISTERED BY SCHOOLS

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals special proficiency tests administered by school districts and reduces Department of Education appropriations.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- School Districts

Appropriations. For FY 2025-26, the bill requires and includes a reduction of \$50,000 in appropriations to the Department of Education.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (State Education Fund)	-\$50,000	-\$50,000
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill repeals special proficiency tests administered by school districts, as well as the requirement that the Colorado Department of Education allocate money to school districts to administer such tests.

Background

[House Bill 12-1345](#) authorized funding from the State Education Fund to offset the costs of administering the basic skills placement or assessment tests for students in grades nine through twelve. This funding has not been used in over seven years.

State Expenditures

By repealing the funding to offset the costs of proficiency tests administered by school districts, the bill reduces expenditures in the Colorado Department of Education by \$50,000 per year beginning in FY 2025-26, and increases funds available in the State Education Fund by the same amount.

School Districts

The bill reduces workload for school districts related to special proficiency tests.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction in appropriations of \$50,000 from the State Education Fund to the Department of Education.

State and Local Government Contacts

Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-223: MILL LEVY EQUALIZATION & INSTITUTE CHARTER SCHS

Prime Sponsors:

Sen. Kirkmeyer; Amabile
Rep. Sirota; Bird

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1011

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package

Summary Information

Overview. The bill makes changes to state mill levy equalization funding that is distributed to state Charter School Institute schools.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes an appropriation reduction of \$1,008,494 to the Colorado Department of Education.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (State Education Fund)	-\$1,008,494	-\$1,008,494
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill makes changes to state mill levy equalization funding that is distributed to state Charter School Institute (CSI) schools. Specifically, the bill excludes multidistrict online schools from receiving mill levy equalization distributions, and requires that any school district mill levy override (MLO) revenue that is shared with CSI schools be deducted from the calculation of mill levy equalization funding.

Background

Under current law, state CSI mill levy equalization funding is distributed to CSI schools that are geographically located in school districts that have passed MLOs. The General Assembly is required to appropriate the amount necessary for full mill levy equalization for CSI schools; this amount was \$48.4 million statewide in FY 2024-25. Funding is distributed on a per pupil basis to CSI schools, based on MLO revenue per pupil collected by the district in which the school is located.

State Expenditures

Beginning in FY 2025-26, the bill decreases state expenditures in CDE by an estimated \$1,008,494 per year from the State Education Fund. There is currently one multidistrict online school authorized by CSI. By excluding CSI multidistrict online schools from MLO equalization distributions, the bill reduces the cost of the program.

There is no change in expenditures as a result of deducting district MLO revenue currently shared with CSI schools from the calculation, as this provision codifies current practice into law. There is currently one district, Durango, that shares district MLO revenue with CSI schools in their geographic boundaries.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes an appropriation reduction of \$1,008,494 from the State Education Fund to the Colorado Department of Education.

State and Local Government Contacts

Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-224: REPEAL REQUIREMENT FOR BY COLORADO APP

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 budget package.

Summary Information

Overview. The bill repeals contracting requirements for the "By Colorado App" in the Office of Economic Development and International Trade.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill decreases required appropriations to the Office of Economic Development and International Trade by \$8,029. It is assumed that this reduction will be made in the FY 2025-26 Long Bill, rather than this bill.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$8,029	-\$8,029
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The “By Colorado App” was created in [Senate Bill 14-166](#) to connect consumers to local businesses and allow businesses to advertise to consumers. The bill repeals the requirement for the Office of Economic Development and International Trade (OEDIT) in the Governor’s Office to contract for the creation, operation, and maintenance of the mobile application.

State Expenditures

Starting in FY 2025-26, the bill decreases state expenditures in OEDIT by about \$8,000 from eliminating the requirement to contract for the “By Colorado App.” In recent years, the office has not contracted for these services and the application no longer exists; therefore, the bill does not otherwise impact workload.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill decreases required General Fund appropriations to the Office of Economic Development and International Trade by \$8,029. It is assumed that this reduction will be made in the FY 2025-26 Long Bill, rather than this bill.

State and Local Government Contacts

Joint Budget Committee Staff

Office of Economic Development

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-225: LIMITED GAMING FUND DISTRIBUTION

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0904

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill Budget Package.

Summary Information

Overview. The bill reduces the amount of a scheduled transfer from the Limited Gaming Fund to the Advanced Industries Acceleration Cash Fund in FY 2025-26.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26:

- State Transfer
- State Expenditures

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$3,660,000	\$0
State Transfers	-\$3,660,000	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$0	\$0
Advanced Industries Acceleration Fund	-\$3,660,000	\$0
Federal Funds	\$0	\$0
Centrally Appropriated	\$0	\$0
Total Expenditures	-\$3,660,000	\$0
Total FTE	0.0 FTE	0.0 FTE

**Table 1B
 State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
Limited Gaming Fund	\$3,660,000	\$0
Advanced Industries Acceleration Fund	-\$3,660,000	\$0
Net Transfer	\$0	\$0

Summary of Legislation

Current law requires the state treasurer to annually transfer \$5.5 million from the Limited Gaming Fund to the Advanced Industries Acceleration Cash Fund. The bill reduces the amount of this transfer to \$1.84 million in FY 2025-26 only.

Background

The Advanced Industries Accelerator Grant Program, managed by the Office of Economic Development and International Trade (OEDIT), provides grants to certain manufacturing, aerospace, bioscience, energy, engineering and information industries. The program is partially funded by the Limited Gaming Fund, which collects revenues from casinos and gaming taxes. Even with the reduced transfer, it is assumed the grant program will continue operating using the remaining amount transferred and other fund sources.

State Transfers

In FY 2025-26 only, the bill transfers \$1,840,000 from the [Limited Gaming Fund](#) to the Advanced Industries Acceleration Cash Fund. This is \$3.66 million less than the Acceleration Fund would receive under current law. This \$3.66 million that will remain in the Limited Gaming Fund can be used for other purposes.

State Expenditures

The bill will decrease spending on grants from the Advanced Industries Acceleration Cash Fund by \$3.6 million in FY 2025-26 only. The OEDIT will adjust grant distributions for the Advanced Industries Acceleration Grant Program to reflect available funding. Workload to make these adjustments is assumed to be minimal and can be accomplished within existing resources. The Acceleration Fund is continuously appropriated to OEDIT, so no change in appropriations is required to reflect the change in available grant funding.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Economic Development	Revenue
Joint Budget Committee Staff	Treasury

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-226: EXTENDING SPINAL & RELATED MED PROG

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0720

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 budget package.

Summary Information

Overview. The bill extends a program for complementary and integrative medicine for eligible members with certain mobility impairments in the Department of Health Care Policy and Financing.

Types of impacts. The bill is projected to affect the following areas through FY 2030-31:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes an appropriation of \$2,561,312 to the Department of Health Care Policy and Financing.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures ²	\$2,598,294	\$2,598,294
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	2.0 FTE	2.0 FTE

¹ Fund sources for these impacts are shown in the table below.

² These impacts result from continuing a program scheduled to repeal and reflect the extension of current spending levels.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$1,280,656	\$1,280,656
Cash Funds	\$0	\$0
Federal Funds	\$1,280,656	\$1,280,656
Centrally Appropriated	\$36,982	\$36,982
Total Expenditures	\$2,598,294	\$2,598,294
Total FTE	2.0 FTE	2.0 FTE

Summary of Legislation

The Department of Health Care Policy and Financing (HCPF) currently operates the Complementary and Alternative Medicine Program, which offers chiropractic care, massage therapy, and acupuncture to Home and Community-Based Service (HCBS)-eligible members over the age of 18 who are living with a spinal cord injury, multiple sclerosis, brain injury, spina bifida, muscular dystrophy, or cerebral palsy with the inability for independent ambulation.

The bill codifies the program’s name as the Complementary and Integrative Medicine Program, and extends the repeal date from September 1, 2025 to September 1, 2030.

Background

The Complementary and Alternative Medicine Program began as a pilot program under House Bill 09-1047, and was available in specific Colorado counties to HCBS-eligible members over the age of 18 living with spinal cord injuries. The program was extended and expanded through Senate Bill 15-011 and further continued through Senate Bill 19-197, which also required an [independent evaluation](#). Most recently, [Senate Bill 21-038](#) expanded the program statewide and established the current eligibility criteria.

The current program’s budget has already been excluded from the Long Bill, so the appropriation in the bill includes a full-year impact for FY 2025-26.

State Expenditures

Starting in FY 2025-26, the bill continues state expenditures of about \$2.6 million in the Department of Health Care Policy and Financing. These costs, split evenly between the General Fund and federal funds, are summarized in Table 2 and discussed below.

**Table 2
 State Expenditures
 Department of Health Care Policy and Financing**

Cost Component	Budget Year FY 2025-26	Out Year FY 2026-27
Personal Services	\$130,974	\$130,974
Operating Expenses	\$2,300	\$2,300
Medicaid Services	\$2,428,038	\$2,428,038
Centrally Appropriated Costs	\$36,982	\$36,982
Total Costs	\$2,598,294	\$2,598,294
Total FTE	2.0 FTE	2.0 FTE

Department of Health Care Policy and Financing

Starting in FY 2025-26, expenditures of about \$2.6 million and 2.0 FTE will continue in HCPF to maintain the program and cover long-term medical care services for eligible Medicaid members in the Complementary and Integrative Medical Program. The program is eligible for a 50 percent federal match.

Centrally Appropriated Costs

Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which may include employee insurance, supplemental employee retirement payments, indirect cost assessments, and other costs, are shown in Table 2.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State Appropriations

For FY 2025-26, the bill requires and includes an appropriation of \$2,561,312 to the Department of Health Care Policy and Financing split evenly between General Fund and federal funds, and 2.0 FTE.

State and Local Government Contacts

Health Care Policy and Financing

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-227: EARLY INTERVENTION PROGRAM FUNDING FOR FY 2024-25

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations
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Version: Initial Fiscal Note
Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill adjusts appropriations for early intervention services in the Department of Health Care Policy and Financing and the Department of Early Childhood in FY 2024-25.

Types of impacts. The bill is projected to affect the following areas on a one-time basis:

- State Expenditures

Appropriations. No appropriation is required for FY 2025-26. For FY 2024-25, the bill reduces net appropriations by \$2.0 million. See State Appropriations Section.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures	-\$2,000,000	\$0	\$0
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
 State Expenditures**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund – CDEC	\$2,000,000	\$0	\$0
General Fund – HCPF	-\$2,000,000	\$0	\$0
Federal Funds – HCPF	-\$2,000,000	\$0	\$0
Cash Funds	\$0	\$0	\$0
Centrally Appropriated	\$0	\$0	\$0
Total Expenditures	-\$2,000,000	\$0	\$0
Total FTE	0.0 FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill adjusts appropriations for the Early Intervention Program in FY 2024-25 in the Department of Health Care Policy and Financing (HCPF) and the Department of Early Childhood (CDEC).

Under current law, HCPF is appropriated \$4.0 million for early intervention services, of which \$2.0 million is from the General Fund and \$2.0 million is in federal funds, with the entire \$4.0 million reappropriated for use by CDEC. The bill appropriates \$2.0 million from the General Fund directly to CDEC. Correspondingly, it reduces HCPF’s General Fund appropriation by the same amount, which also reduces the expected drawdown of \$2.0 million in federal funds. In addition, the bill removes the \$4.0 million reappropriation to CDEC.

State Expenditures

Based on the appropriation adjustments described above, the bill increases direct General Fund appropriations to CDEC for early intervention services by \$2.0 million in FY 2024-25, and at the same time reduces the Medicaid allocation for these services, which has historically been underspent. On net, this will reduce the expenditure of federal funds by up to \$2.0 million in FY 2024-25, but will allow CDEC to use General Fund appropriations to continue providing early intervention services, including those that are not billable to Medicaid, to all children without modifications to service delivery.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For the current FY 2024-25, the bill includes the following adjustments to appropriations:

- an increase in General Fund appropriations of \$2,000,000 to the Department of Early Childhood; and
- a reduction in appropriations to the Department of Health Care Policy and Financing of \$4,000,000, split equally between General Fund and federal funds; and
- a reduction of \$4,000,000 in reappropriated funds from the Department of Health Care Policy and Financing to the Department of Early Childhood.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-228: ENTERPRISE DISABILITY BUY-IN PREMIUMS

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0975

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill supplemental and budget package.

Summary Information

Overview. The bill diverts revenue into the Colorado Healthcare Affordability and Sustainability Enterprise.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- State Diversions
- TABOR Refunds

Appropriations. For FY 2024-25 and FY 2025-26, the bill requires and includes changes to appropriations for the Department of Health Care Policy and Financing that net to \$0. For FY 2025-26 the bill requires an appropriation of \$1.1 million to the Department of the Treasury.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures	\$0	\$1,110,126	\$0
Diverted Funds	\$1,110,126	\$6,660,761	\$6,660,761
Change in TABOR Refunds	-\$1,110,126	-\$6,660,761	-\$6,660,761
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
 State Expenditures**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund ¹	\$0	\$1.1 million	\$0
Cash Funds	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
Centrally Appropriated	\$0	\$0	\$0
Total Expenditures	\$0	\$1.1 million	\$0
Total FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ This expenditure is based on the March 2025 LCS Economic and Revenue Forecast. Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for balancing, the bill would not require a \$1.1 million General Fund expenditure in FY 2025-26, such that total expenditures would be \$0 in every year.

**Table 1B
 State Diversions**

Fund and TABOR Status	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Medicaid Buy-in Cash Fund (nonexempt)	-\$1,110,126	-\$6,660,761	-\$6,660,761
HAS Medicaid Buy-in Cash Fund (exempt)	\$1,110,126	\$6,660,761	\$6,660,761
Net Diversion	\$0	\$0	\$0

**Table 1C
 Change in TABOR Refunds¹**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Property Tax Reimbursements to Local Govts	-\$1,110,126	\$0	\$0
Six-Tier Sales Tax Refunds	\$0	-\$6,660,761	-\$6,660,761
Net Change in TABOR Refunds	-\$1,110,126	-\$6,660,761	-\$6,660,761

¹ Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for Balancing, the bill would reduce six-tier sales tax refunds by \$1.1 million in FY 2024-25, with no change to refunds via property tax reimbursements to local governments.

Summary of Legislation

Currently, the Department of Health Care Policy and Financing (HCPF) operates two Medicaid buy-in programs and will receive revenue from the programs starting May 2025. The bill diverts this revenue into the existing Colorado Healthcare Affordability and Sustainability Enterprise (CHASE), making it exempt from TABOR.

To accomplish this, the bill creates a new cash fund under CHASE, the Healthcare Affordability and Sustainability (HAS) Medicaid Buy-in Cash Fund (new fund) and makes the following changes to this new fund and the existing Medicaid Buy-in Cash Fund (existing fund):

- on the bill's effective date, the bill diverts any revenue collected from the buy-in programs or interest earned on that revenue to the new fund;
- on June 30, 2025, the bill transfers the balance of the existing cash fund into the new cash fund; and
- on July 1, 2025 the bill repeals the existing fund.

Additionally, the bill creates the Medicaid Buy-in Enterprise Support Board.

Background

Colorado Healthcare Affordability and Sustainability Enterprise (CHASE)

[Senate Bill 17-267](#) created CHASE under HCPF. CHASE charges hospitals a Healthcare Affordability and Sustainability fee and provides hospitals with services that include drawing additional federal funds that are passed on to hospitals through payments like the quality incentive payments.

Medicaid Buy-in Programs

HCPF operates two buy-in programs that allow people with disabilities who are not otherwise eligible for Medicaid to buy coverage. One program is for working adults with disabilities with income up to 450 percent of the federal poverty guidelines. The other is for children with disabilities with family income up to 300 percent of the federal poverty guidelines. Both programs charge premiums on a sliding scale based on income.

HCPF suspended premium collection on both programs during the public health emergency and collection will resume in May 2025.

Assumptions

The fiscal note assumes that the bill will be enacted before premium collections for the Medicaid Buy-in programs begin again in May 2025.

State Transfers and Diversions

The bill diverts Medicaid buy-in premium revenue from the Medicaid Buy-in Cash Fund (existing fund) to the HAS Medicaid Buy-in Cash Fund (new fund), as shown in Table 1B above.

The fiscal note assumes that the bill does not transfer any funds. Assuming that HCPF will expend the current balance of the existing fund, \$118,687, before the end of the fiscal year, the June 30, 2025 transfer will only consist of any revenue collected after the premiums resume in May 2025 and before premiums are diverted to the new fund when the bill is enacted. Given the assumption that the bill will be enacted by May 2025, there will be no funds in existing fund to be transferred.

State Expenditures

The bill increases state expenditures by \$1.1 million in FY 2025-26 only. These costs will be incurred in the Department of the Treasury and paid from the General Fund. The bill also minimally increases workload in HCPF and the Governor's Office.

Property Tax Reimbursements to Local Governments

For FY 2025-26 only, the bill increases General Fund expenditures by \$1.1 million as a result of reduced revenue subject to TABOR in FY 2024-25. Under the March 2025 LCS Forecast, the FY 2024-25 TABOR surplus is not expected to be large enough to fully fund reimbursements to local governments for the constitutional homestead exemptions. The fiscal note assumes that General Fund expenditures will be required to fully fund the reimbursements. Therefore, reducing revenue subject to TABOR by \$1.1 million in FY 2024-25 results in a corresponding increase in General Fund expenditures for FY 2025-26 to fund property tax reimbursements.

Medicaid Buy-in Enterprise Support Board

HCPF will facilitate the Medicaid Buy-in Enterprise Support Board and reimburse members for any actual and necessary expenses. Given the limited number of members, this impact is expected to be minimal but will be adjusted for through the normal budget process once the total number of in-person meetings per year is decided.

Workload will also minimally increase in the Governor's Office to make appointments to board and in state departments with employees appointed to the board.

TABOR Refunds

The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers by \$1.1 million in the current FY 2024-25, and \$6.7 million in FY 2025-26 and future years. This estimate assumes the March 2025 LCS Forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2026-27.

The reduction occurs from bringing the Medicaid buy-in programs within the CHASE enterprise and diverting revenue away from the non-exempt Medicaid Buy-in Cash Fund into the newly created, TABOR-exempt, Healthcare Affordability and Sustainability Medicaid Buy-in Cash Fund. The result is a reduction in cash fund revenue subject to TABOR. Decreased cash fund revenue subject to TABOR will increase the amount of General Fund available to spend or save elsewhere in the budget.

Effective Date

The bill takes effect May 1, 2025.

State Appropriations

For the current FY 2024-25, the bill requires and includes changes to appropriations for the Department of Health Care Policy and Financing that net to \$0, including an increase in appropriations of \$1,110,126 from the newly created Healthcare Affordability and Sustainability Medicaid Buy-in Cash Fund and a corresponding decrease in appropriations from the Medicaid Buy-in Cash Fund.

For FY 2025-26, the bill requires and includes changes to appropriations for the Department of Health Care Policy and Financing that net to \$0, including an increase in appropriations of \$6,660,761 from the newly created Healthcare Affordability and Sustainability Medicaid Buy-in Cash Fund and a corresponding decrease in appropriations from the Medicaid Buy-in Cash Fund.

For FY 2025-26, under the March 2025 LCS Forecast, the bill would also require an appropriation of \$1,110,126 from the General Fund to the Department of the Treasury for property tax reimbursements. Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for balancing, this appropriation is not required, and therefore has not been included in the bill.

State and Local Government Contacts

Health Care Policy and Financing

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-229: REIMBURSEMENT FOR COMMUNITY HEALTH WORKERS

Prime Sponsors:

Sen. Kirkmeyer; Bridges
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: House Appropriations

Drafting number: LLS 25-0978

Version: First Revised Note

Date: April 7, 2025

Fiscal note status: This revised fiscal note reflects the reengrossed bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill transfers funds from the Controlled Maintained Trust Fund to the General Fund and makes implementation of Medicaid coverage of services provided by community health workers subject to available appropriations.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$1,403,512	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the table below.

**Table 1A
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$1,403,512	\$0
Cash Funds	-\$1,403,512	\$0
Net Transfer	\$0	\$0

Summary of Legislation

On July 1, 2025, the bill transfers \$1.4 million from the Controlled Maintenance Trust Fund to General Fund.

Additionally, the bill makes implementation of Medicaid coverage of services provided by community health workers, as required by Senate Bill 23-002, subject to available appropriations.

Background

[Senate Bill 23-002](#) requires the Department of Health Care Policy and Financing (HCPF) to cover services—including health education, screening, and advocacy—provided by community health workers. Community health workers are defined as liaisons between health care or social service providers who are credentialed by the Department of Public Health and Environment (CDPHE). The fiscal note for SB 23-002 estimated program costs to HCPF and CDPHE as shown in Table 2. Funding for FY 2025-26 is currently in the Long Bill, [Senate Bill 25-206](#).

**Table 2
Community Health Worker Program Costs
For Informational Purposes**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$2,807,023	\$3,274,872
Cash Funds	\$685,499	\$803,013
Federal Funds	\$8,233,986	\$9,607,483
Centrally Appropriated	\$0	\$0
Total Expenditures	\$11,726,508	\$13,685,368
Total FTE	1.0 FTE	1.0 FTE

State Transfers

On July 1, 2025, the bill transfers \$1,403,512 from the Controlled Maintenance Trust Fund (CMTF) to General Fund.

Technical Note

Under current law, the CMTF does not have sufficient funds for the transfer required by the bill; however, forthcoming legislation is expected to transfer funds into the CMTF.

The bill requires HCPF to implement the new Medicaid benefits required by SB 23-002 subject to available appropriations. Medicaid is an entitlement program required by state and federal laws to provide covered services to eligible populations and has statutory authority to exceed its annual appropriations to meet its entitlement obligations. Funding to reimburse community health workers under Medicaid is included in the FY 2025-26 Long Bill, so it is assumed HCPF is receiving sufficient appropriations to implement the bill and no additional appropriations are necessary. Further, once the program is implemented, it is assumed any overexpenditure will be accounted for through the annual budget process.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Health Care Policy and Financing
Joint Budget Committee Staff

Public Health and Environment
Treasury

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-230: COLLEGE OPPORTUNITY FUND PROGRAM

Prime Sponsors:

Sen. Kirkmeyer; Bridges

Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0860

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill modifies funding mechanisms for College Opportunity Fund stipends for undergraduate students enrolled at private universities.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill requires that the General Assembly appropriate money directly to the Department of Higher Education (CDHE) for College Opportunity Fund (COF) stipends for eligible undergraduate students at private institutions of higher education, rather than have the appropriations be from the COF.

The bill also allows CDHE to transfer money from other financial aid programs to cover the cost of COF stipends for students at private institutions, as long as the transferred amount does not exceed 30 percent of the amount appropriated for COF stipends for students at private institutions. Total expenditures of COF stipends for students at private institutions and other financial aid programs may not exceed the combined amount appropriated.

Background

COF stipends are provided to undergraduate resident students to attend public universities and participating private universities in Colorado. Stipends for eligible students at public universities are currently \$116 per credit hour, for up to 30 credit hours. Students who qualify for the federal need-based Pell grants and attend a participating private institution are eligible for a stipend equal to \$58 per credit hour, for up to 30 credit hours. Three private institutions currently participate in the COF program: Colorado Christian University, the University of Denver, and Regis University.

State Expenditures

The bill modifies how appropriations are made to CDHE for COF stipends for students at private institutions, and provides the department with flexibility to use money from general financial aid programs if needed to cover stipend costs. If stipends for students at private institutions exceed the initial appropriation in future years, it may shift the way that financial aid money is spent, but it does not change the total amount of required state expenditures for financial aid or COF stipends.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Higher Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-231: REPEAL INCLUSIVE HIGHER ED GRANT ACT

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

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Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Inclusive Higher Education Act.

Types of impacts. The bill is projected to affect the following areas through FY 2026-27:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$450,000 to the Department of Higher Education.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$450,000	-\$450,000
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The Inclusive Higher Education Act established a grant program within the Department of Higher Education that distributes money to institutions of higher education to provide services for students with intellectual and developmental disabilities. The bill repeals the grant program.

State Expenditures

[House Bill 22-1107](#) required the General Assembly to annually appropriate \$450,000 for the program in FY 2025-26 and FY 2026-27. By repealing the program, the bill will reduce General Fund appropriations by \$450,000 in both FY 2025-26 and FY 2026-27.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction in General Fund appropriations of \$450,000 to the Department of Higher Education.

State and Local Government Contacts

Higher Education

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-232: REPEAL RECOVERY-FRIENDLY WORKPLACE PROGRAM

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Recovery-Friendly Workplace Program in the University of Colorado School of Public Health.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a decrease in appropriations of \$412,577 to the Department of Higher Education.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$412,577	-\$412,577
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill repeals the Recovery-Friendly Workplace Program in the Center for Health, Work, and Environment at the University of Colorado School of Public Health.

Background

[Senate Bill 24-048](#) established a voluntary program for employers to become recovery-friendly workplaces in the Center for Health, Work, and Environment at the University of Colorado School of Public Health. The center was required to develop program rules, create training materials and resources for employers, provide documentation that verifies an employer's status as a recovery-friendly workplace, and create a program website.

In FY 2024-25, the center received about \$303,000 to oversee the workplace program, with the appropriation annualized to about \$413,000 from FY 2025-26 through the program's repeal in FY 2028-29.

State Expenditures

By repealing the program, the bill decreases expenditures in the Department of Higher Education by about \$413,000 from FY 2025-26 to FY 2028-29, paid from the General Fund. These funds were for use by the Center for Health, Work, and Environment and included costs for staff, contracts with advisors, ongoing website maintenance, and outreach.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction of \$412,577 in General Fund appropriations to the Department of Higher Education, for use by the University of Colorado School of Public Health.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-233: REPEAL COLO. SCHOOL OF MINES PERFORMANCE CONTRACT

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1000

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals an expired performance contract for the Colorado School of Mines and clarifies that the School of Mines must set tuition in accordance with General Assembly appropriations and may set different tuition rates for in-state and out-of-state students.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Institutions of Higher Education

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Between 2013 and 2023, the Colorado School of Mines was required to enter into a performance contract with the Commission on Higher Education. The bill repeals this expired performance contract and makes conforming amendments. Additionally, the bill clarifies that the Colorado School of Mines must set tuition in accordance with General Assembly cash fund appropriations, and may offer different tuition rates between in-state and out-of-state students.

Institutions of Higher Education

If the Colorado School of Mines sets tuition rates differently as a result of the bill, the bill may increase the institutions' revenues and expenditures. This tuition revenue is not subject to TABOR. Because the bill requires the School of Mines to set tuition rates in accordance with the annual budget process, no change in appropriations is required.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

Higher Education

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-234: FY 2024-25 SUPPLEMENTAL APPROPS & STUDENT FIN AID

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1001

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill exempts FY 2024-25 supplemental appropriations for student financial aid from the annual appropriation requirement for student financial aid.

Types of impacts. The bill is projected to affect the following areas in FY 2024-25 only:

- State Expenditures

Appropriations. No appropriation is required. It is assumed that the required reduction in appropriations will occur in a Long Bill supplemental.

**Table 1
State Fiscal Impacts**

Type of Impact	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures (General Fund)	-\$1,079,942	\$0	\$0
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, annual appropriations for student financial assistance must increase by at least the same percentage as General Fund appropriations to institutions of higher education. The bill specifies that this requirement does not apply to supplemental appropriations for student financial aid enacted during the 2025 legislative session for FY 2024-25.

State Expenditures

The bill decreases state financial aid expenditures from the General Fund by \$1,079,942 in the current FY 2024-25, as the supplemental appropriations for student financial aid would have otherwise resulted in an increase in the required financial aid appropriation for FY 2024-25, compared to FY 2023-24. Financial aid is appropriated to the Department of Higher Education and allocated to institutions of higher education, which distribute it to eligible students.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For the current FY 2024-25, the bill decreases required General Fund appropriations to the Department of Higher Education by \$1,079,942. It is assumed that this reduction will be made in a FY 2024-25 Long Bill supplemental, rather than in this bill.

State and Local Government Contacts

Joint Budget Committee Staff

Higher Education

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-235: EMERGENCY TEMPORARY CARE FOR CHILDREN FUNDING

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0923

Version: Initial Fiscal Note

Date: March 18, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill moves up the repeal date for an appropriation for temporary shelter for juveniles in the juvenile justice system by one year, from June 30, 2026, to June 30, 2025.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26 only:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$199,877 to the Department of Human Services.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$199,877	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the table below.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$182,568	\$0
Cash Funds	\$0	\$0
Federal Funds	-\$17,309	\$0
Centrally Appropriated	\$0	\$0
Total Expenditures	-\$199,877	\$0
Total FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill moves up the repeal date for an appropriation for temporary shelter for juveniles in the juvenile justice system by one year, from June 30, 2026, to June 30, 2025.

Background

[House Bill 22-1056](#) required the General Assembly to appropriate sufficient funds to provide five nights of care for each juvenile placed in temporary shelter, which is a placement below state secure placement, or detention, and above home detention. The bill provided an annual appropriation of \$199,877 through FY 2025-26, when the program repeals. In FY 2023-24, only \$21,029, or 10.5 percent, was expended, and of that amount, only \$2,174 was spent on shelter placements, with the remainder directed at assessments and kin support.

State Expenditures

In FY 2025-26 only, the bill reduces state expenditures by \$199,877 due to moving the repeal date of the appropriation up one year. Of this amount, \$182,568 is from the General Fund and \$17,309 are from federal funds.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction in appropriations of \$199,877 to the Department of Human Services including:

- a reduction of \$182,568 in General Fund; and
- a reduction of \$17,309 in federal funds.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-236: CONSOLIDATION OF CRISIS RESPONSE SERVICES

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill consolidates crisis response services by moving the Colorado Crisis Line under the 988 Crisis Hotline Enterprise.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Revenue
- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes several appropriations to the Behavioral Health Administration to consolidate hotline services, including a net decrease of \$3.7 million General Fund and net increase of \$3.5 million cash funds. See State Appropriations section.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$200,000	-\$200,000
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the table below.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$3,696,622	-\$3,696,622
Marijuana Tax Cash Fund	-\$367,316	-\$367,316
988 Crisis Hotline Cash Fund	\$3,863,938	\$3,863,938
Centrally Appropriated	\$0	\$0
Total Expenditures	-\$200,000	-\$200,000
Total FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill consolidates the behavioral health crisis response phone line (Colorado Crisis Line) and the 988 Crisis Hotline, which currently operate as separate services under the Behavioral Health Administration (BHA). Specifically, the bill moves the Colorado Crisis Line under the 988 Crisis Hotline Enterprise.

Background

Colorado operates two crisis hotlines that provide free, 24/7 support by trained professionals. The Colorado Crisis Line (844-493-TALK) was created as a result of [Senate Bill 13-266](#), to respond to and assist individuals who are in a behavioral health emergency. It is funded through a \$3.9 million appropriation, including \$3.5 million in General Fund and \$367,316 from the Marijuana Tax Cash Fund.

The 988 Crisis Hotline is a national network of local crisis contact centers designated by Congress in 2020. It is funded by the 988 Crisis Hotline Enterprise and 988 Crisis Hotline Cash Fund created by [Senate Bill 21-154](#), which collects a surcharge on all phone lines. The surcharge is currently \$0.07 in 2025 and is continuously appropriated to the BHA.

State Revenue

According to JBC Staff figure setting documents, the 988 Crisis Hotline Cash Fund currently has sufficient revenue to cover increased expenditures from the Colorado Crisis Line. Therefore, the bill is not expected to have a revenue impact in the immediate future. However, by increasing expenditures in the 988 Crisis Hotline Enterprise, revenue in future years could increase compared to current law to support the additional expenditures from routing calls to 988 rather than to the Colorado Crisis Line. 988 is currently funded from a surcharge on phone carriers. Because the 988 hotline is a state enterprise, any additional revenue is not subject to the state's TABOR revenue limit.

State Expenditures

On net, the bill decreases expenditures in the BHA by \$200,000 beginning in FY 2025-26, after accounting for a net decrease of \$3.7 million General Fund and net increase of \$3.5 million cash funds when consolidating the programs. The overall decrease in costs after consolidating the hotlines is from eliminating public awareness campaigns from the stand alone crisis line, which can instead be conducted through existing 988 Crisis Hotline resources and campaigns.

As noted above, the bill reduces funding from the General Fund and Marijuana Tax Cash Fund for the Colorado Crisis Line in BHA, and correspondingly increases funding from the 988 Crisis Hotline Cash Fund to operate the consolidated hotline. Details on this shift in appropriations is provided in the State Appropriations section below. The fiscal note assumes the 988 Crisis Hotline Cash Fund has sufficient revenue to cover these costs, as fee revenue exceeded expenditures by \$8.0 million in FY 2023-24.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction of \$4,063,938 to the Behavioral Health Administration, of which \$3,696,622 is from the General Fund and \$367,316 is from the Marijuana Tax Cash Fund.

Because the 988 Crisis Hotline Cash Fund is continuously appropriated, an appropriation from the cash fund to the Behavioral Health Administration is not required. However, the bill does include an increase of \$3,863,938 from the 988 Crisis Hotline Cash Fund to the BHA for informational purposes.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-237: REPEAL BEHAVIORAL HEALTH VOUCHER PROGRAM

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Rural Behavioral Health Voucher Program.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$50,000 to the Behavioral Health Administration.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$50,000	-\$50,000
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

This bill repeals the Rural Behavioral Health Voucher Program created by [Senate Bill 21-137](#). The program distributes \$50,000 annually in vouchers to nonprofit contractors offering behavioral health services. [House Bill 22-1278](#) placed the program under the Behavioral Health Administration (BHA).

State Expenditures

By repealing the voucher program, the bill reduces expenditures in the BHA by \$50,000 annually starting in FY 2025-26.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction of \$50,000 in General Fund appropriations to the Behavioral Health Administration.

State and Local Government Contacts

Behavioral Health Administration

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-238: REPEAL SCHOOL MENTAL HEALTH SCREENING ACT

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0989

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the School Mental Health Screening Act.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$2.9 million from the Behavioral Health Administration.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$2,856,824	-\$2,834,813
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	-3.0 FTE	-3.0 FTE

Summary of Legislation

[House Bill 23-1003](#) created a mental health screening program available to public schools serving grades 6 through 12, administered by the Behavioral Health Administration (BHA), to screen students into programs like the “I Matter” program. I Matter is also administered by the BHA and provides up to six free therapy sessions per year for youth in Colorado.

The bill repeals the screening program on the bill’s effective date.

Background

The [fiscal note for HB 23-1003](#) estimated that the bill would result in an increase in expenditures of about \$2.9 million to conduct the screening and to refer them to the I Matter program.

[Senate Bill 24-001](#), continued the I Matter program and the [fiscal note for SB 24-001](#) estimated that extending the program would cost \$11.1 million (\$6.0 million in continuation funding and \$5.1 million to provide an additional 13,738 students that might be screened into the program). Instead, the General Assembly appropriated \$5.0 million to the I Matter program for FY 2024-25, and the Joint Budget Committee, in its Long Bill figure setting for FY 2025-26, has continued funding for iMatter at this lower level.

State Expenditures

By repealing the school-based screening, the bill reduces state expenditures by \$2.9 million annually as shown in Table 2. Eliminating the screening program may also decrease costs and participation in the I Matter program.

Table 2
State Expenditures

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
Personal Services	-\$234,917	-\$234,917
Operating Expenses	-\$4,050	-\$4,050
Capital Outlay Costs	-\$22,011	\$0
Qualified Provider Contract	-\$2,011,706	-\$2,011,706
Data Vendor Contract	-\$525,000	-\$525,000
All Employee Insurance	-\$38,342	-\$38,342
Supplemental PERA	-\$20,798	-\$20,798
Total Cost	-\$2,856,824	-\$2,834,813
Total FTE	-3.0 FTE	-3.0 FTE

School Screenings

Starting in FY 2025-26, the bill reduces expenditures in the BHA administration by \$2.9 million and 3.0 FTE to no longer provide school based screening. This cost savings is based on current appropriations for the program.

Reduction in Referrals to the I Matter Program

Removing the school-based screening program is also expected to reduce the number of referrals to the I Matter program. This may lower costs for the I Matter program, or alternately, reduce the risk of program waitlist or allow youths participating in the program to have additional therapy sessions within the program's current appropriation.

Based on prior decisions by the General Assembly to not appropriate additional money for the I Matter program based on the creation of the school-based screening program, it is assumed that no change to appropriations to the BHA for the I Matter program is required when repealing the screening program, and that the I Matter program will use available appropriations set by the General Assembly to maximize participation and the number of sessions for youths.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction in General Fund appropriations of \$2,856,824 from the Behavioral Health Administration, and 3.0 FTE

State and Local Government Contacts

Behavioral Health Administration

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-239: NONATTORNEY ACCESS TO COURT DATA

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota, Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0854

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill allows non-attorney professionals from independent judicial branch agencies to access the name index and register of court actions database in the Judicial Branch.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Workload

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, only attorneys who contract with the Office of the Alternate Defense Counsel, the Office of the Child's Representative, and the Office of the Respondent Parent's Counsel may access the name index and register of court actions housed in the Judicial Department's information systems. The bill allows non-attorney professionals staffed in those agencies to access this database.

State Expenditures

Independent Judicial Branch Agencies

The bill may result in cost savings for the agencies who delegate research in the Judicial Department's database to professionals who bill at lower rates than contract attorneys. Actual savings will depend on if the bill results in an overall reduction in the number of hours that attorneys spend preparing for their clients. Because the overall fiscal impact is dependent on future attorney behavior, the fiscal note assumes the impact will be minimal; any cost savings will be reflected in future budget requests for these independent judicial branch agencies.

Judicial Department

Information Technology staff in the Judicial Department will coordinate with the independent agencies to determine additional persons who may access the database. This additional workload is assumed to be minimal.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Alternate Defense Counsel

Office of the Respondent Parents' Counsel

Office of the Child's Representative

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-240: ELECTRONIC DISCOVERY IN CRIM CASES TASK FORCE

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0919

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill creates a task force to study electronic discovery in criminal cases.

Types of impacts. The bill is projected to affect the following areas through FY 2026-27:

- Minimal State Workload
- Local Government

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill creates a task force to study the costs and management of electronic discovery in criminal cases. The task force consists of 11 members representing relevant state and local government stakeholders, all of whom serve without compensation and must be appointed within 30 days of the effective date of the bill. The member appointed by the executive director of the Colorado District Attorneys' Council (CDAC) serves as the chair, with the member representing the Office of State Public Defender (OSPD) serving as the vice-chair. The task force must begin meeting by July 1, 2025, and at least once a month as determined by the chair for the duration of the task force.

The task force must study specific topics related to electronic discovery, including any current contracts for electronic discovery among law enforcement agencies and public and private attorneys, the possibility of coordination among stakeholders to reduce or control costs for electronic discovery, and future developments in the electronic discovery space. Law enforcement agencies and public legal agencies are required to respond to requests for information from the task force, but are not required to share information that would violate state or federal laws. By November 1, 2025, the task force must submit a report to the Joint Budget Committee that must describe:

- the work and study of the task force;
- findings and recommendations related to required topics of study; and
- legislative proposals and expected related costs based on findings and recommendations.

The task force repeals on January 1, 2027.

State Expenditures

The fiscal note assumes the bill minimally increases workload for the following state agencies that have members serving on the task force:

- the OSPD;
- the Office of Alternate Defense Counsel;
- the Department of Public Safety; and
- the Department of Law.

Additionally, the fiscal note assumes that the bill does not require a state agency to administer the task force, and thus does not increase workload in any agency for this effort.

Finally, the bill increases workload for state agencies that may receive requests for information regarding electronic discovery as allowed by the bill. However, given that the bill requires these responses to be provided in good faith and within a reasonable time, the fiscal note assumes that responses will be accomplished within existing resources. No change in appropriations is required.

Local Government

The fiscal note assumes that since the chair of the task force is a member designated by the CDAC, any administrative assistance required by the task force will be provided by the CDAC.

Additionally, similar to the state, workload and costs may increase for local government entities to have a member serve on the board, and to respond to any requests for information made by the task force. The fiscal note assumes that these impacts will be minimal.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

District Attorneys	Law
Information Technology	Public Defender
Judicial	Public Safety

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-241: DEPOSIT BOND FORFEITURES IN JUDICIAL FUND

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

John Armstrong, 303-866-6289
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Published for: Senate Appropriations

Drafting number: LLS 25-0925

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill diverts 75 percent of bond forfeitures from individuals and 100 percent of bond forfeitures from licensed bond agents to the Judicial Collection Enhancement Fund.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Diversions

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Diverted Funds	\$3,074,440	\$3,074,440
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for this impact are shown in the table below.

**Table 1A
 State Diversions**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$1,589,548	-\$1,589,548
Judicial Stabilization Cash Fund	-\$1,484,892	-\$1,484,892
Judicial Collection Enhancement Fund	\$3,074,440	\$3,074,440
Net Diversion	\$0	\$0

Summary of Legislation

Beginning July 1, 2025, the bill requires 75 percent of the money collected from an individual's bond payment and 100 percent of the money posted by a licensed professional bond agent to be deposited the Judicial Collection Enhancement Fund.

State Diversions

Under current law, 100 percent of individual bond payments are credited to the Judicial Stabilization Cash Fund and 100 percent of professional bond payments are credited to the General Fund. Revenues for individual bond payments totaled \$1,979,856 in 2024 (75 percent of which is \$1,484,892), and professional bond payment revenues totaled \$1,589,548.

Beginning in FY 2025-26, the bill annually diverts 75 percent of individual bond payment revenue from the Judicial Stabilization Cash Fund to the Judicial Collection Enhancement Fund, and 100 percent of professional bond payment revenue from the General Fund to the Judicial Collection Enhancement Fund, as shown in Table 1A.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

Judicial

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-242: DIV UNEMPLOYMENT INSURANCE FUNDING MECHANISM

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0865

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill makes adjustments to employer support surcharge revenue distributions, revenue caps, and fund balance caps. It also renames and expands the allowable uses of the Employment and Training Technology Fund.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- State Transfers and Diversions
- TABOR Refunds

Appropriations. For FY 2024-25 and FY 2025-26, the bill includes several changes to appropriations for the Department of Labor and Employment, resulting in a net increase of \$30 million.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures	\$30.0 million	\$34.5 million	\$30.0 million
Transferred Funds ²	-\$47.8 million	-\$19.5 million	-\$9.8 million
Diverted Funds ²	-\$24.4 million	-\$11.4 million	-\$18.8 million
Change in TABOR Refunds	-\$4.5 million	-\$27.2 million	-\$22.1 million
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

² The net change in available revenue, after accounting for transfers, diversions and other changes in the bill is shown in Table 3 in the State Transfers and Diversions section.

**Table 1A
 State Expenditures**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund ¹	\$0	\$4.5 million	\$0
Cash Funds	\$30.0 million	\$30.0 million	\$30.0 million
Federal Funds	\$0	\$0	\$0
Centrally Appropriated	\$0	\$0	\$0
Total Expenditures	\$30.0 million	\$34.5 million	\$30.0 million
Total FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for balancing, the bill would not require a \$4.5 million General Fund expenditure in FY 2025-26, such that total expenditures would be \$30.0 million in every year.

**Table 1B
 State Transfers**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Employer Support Fund	\$0	\$0	\$0
Benefit Recovery Fund	\$0	\$0.6 million	\$5.8 million
UI Program Support Fund	\$0	\$0	\$0
Workforce Development Fund	\$47.8 million	\$18.9 million	\$4.0 million
UI Trust Fund	-\$47.8 million	-\$19.5 million	-\$9.8 million
Total Transfers	\$0	\$0	\$0

**Table 1C
 State Diversions**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Employer Support Fund	\$19.4 million	-\$4.2 million	\$3.5 million
Benefit Recovery Fund	\$3.7 million	\$2.0 million	-\$0.8 million
UI Program Support Fund	\$17.3 million	\$14.9 million	\$14.2 million
Workforce Development Fund	-\$53.7 million	-\$11.1 million	-\$6.5 million
UI Trust Fund	\$13.3 million	-\$1.6 million	-\$10.4 million
Total Diversions	\$0	\$0	\$0

Table 1D
Changes to Employer Surcharge Initial Revenue Distributions

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Employer Support Fund	-\$23.7 million	-\$21.5 million	-\$21.3 million
Benefit Recovery Fund	-\$3.9 million	-\$3.6 million	-\$3.5 million
UI Program Support Fund	\$21.7 million	\$34.6 million	\$33.7 million
Workforce Development Fund	\$5.9 million	\$4.1 million	\$3.9 million
UI Trust Fund	\$0	\$0	\$0
Net Change in Distributions	\$0	\$0	\$0

Table 1E
Change in TABOR Refunds¹

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Prop. Tax Reimbursement to Local Govts.	-\$4.5 million	\$0	\$0
Six-Tier Sales Tax Refunds	\$0	-\$27.2 million	-\$22.1 million
Net Change in TABOR Refunds	-\$4.5 million	-\$27.2 million	-\$22.1 million

¹ Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for Balancing, the bill would reduce six-tier sales tax refunds by \$4.3 million in FY 2024-25, \$25.7 million in FY 2025-26, and \$23.0 million in FY 2026-27, with no change to refunds via property tax reimbursements to local governments.

Summary of Legislation

The bill makes several changes to the funding mechanism of the Unemployment Insurance Program, including:

- renaming the Employment and Training Technology Fund to the Unemployment Insurance Program Support Fund;
- expanding the allowable uses of the Unemployment Insurance Program Support Fund and increasing expenditures from the fund;
- adjusting employer support surcharge distributions, revenue caps, and fund balance caps for funds that receive revenue from the employer support surcharge; and
- shifting certain centrally appropriated costs from the Employer Support Fund to the Unemployment Insurance Program Support Fund and the Workforce Development Fund.

Unemployment Insurance Program Support Fund

The bill renames the Employment and Training Technology Fund to the Unemployment Insurance Program Support Fund. Additionally, the bill expands the allowable uses of the fund to include all administrative costs for the Unemployment Insurance division, including technology, staffing, and other expenses. As a result, the bill increases spending authority from the fund by \$30 million on an ongoing basis beginning in FY 2024-25.

Surcharge Distributions, Revenue Caps, and Fund Balance Caps

Employers pay the employer support surcharge to fund unemployment insurance administration and support the Unemployment Insurance Trust Fund (UITF, also called the Unemployment Compensation Fund) which funds benefits payments. Revenue from this surcharge is distributed to the Employer Support Fund, Benefit Recovery Fund, Unemployment Insurance Program Support Fund, and Workforce Development Fund, except that some revenue may be diverted to the UITF if certain revenue or fund balance caps are exceeded. The bill adjusts these distribution percentages, revenue caps, and fund balance caps, as shown in Table 2.

Table 2
Adjustments to Employer Support Surcharge
Distributions, Revenue Caps, and Fund Balance Caps

Fund and TABOR Status	Current Law Distributions and Caps	SB 25-242 Distributions and Caps
Employment Support Fund (Nonexempt)	<p>Receives up to 35% of surcharge revenue.</p> <p>Surcharge revenue that would cause the end-of-year fund balance to exceed \$7.2 million, adjusted annually by the rate of inflation, is diverted to the Employment and Training Technology Fund or the Workforce Development Fund.</p>	<p>Receives up to 11% of surcharge revenue.</p> <p>Surcharge revenue that would cause the end-of-year fund balance to exceed \$3.5 million, adjusted annually by the rate of average weekly wage growth, is diverted to the UITF.</p>
Benefit Recovery Fund (Nonexempt)	<p>Receives 19% of surcharge revenue, except that any revenue above \$15 million is diverted to the Employment Support Fund.</p> <p>At the end of each fiscal year, any money in the fund in excess of \$30.7 million, adjusted annually by the rate of inflation, is transferred to the UITF.</p>	<p>Receives up to 15% of surcharge revenue, except that any revenue above \$15 million is diverted to the Employment Support Fund.</p> <p>Surcharge revenue that would cause the end-of-year fund balance to exceed \$30 million, adjusted annually by the rate of average weekly wage growth, is diverted to the UITF.</p>
Unemployment Insurance Program Support Fund (Exempt)	<p>Receives 32% of surcharge revenue.</p> <p>If revenue exceeds \$13.6 million, adjusted annually by the rate of inflation, the excess revenue is then credited to the UITF.</p>	<p>Receives up to 54% of surcharge revenue.</p> <p>Surcharge revenue that would cause the end-of-year fund balance to exceed \$25 million, adjusted annually by the rate of average weekly wage growth, is diverted to the UITF.</p>
Workforce Development Fund (Exempt)	<p>Receives 14% of surcharge revenue.</p> <p>At the end of each fiscal year, any money in the fund in excess of \$6.8 million, adjusted annually for inflation, is transferred to the UITF.</p>	<p>Receives up to 20% of surcharge revenue.</p> <p>Surcharge revenue that would cause the end-of-year fund balance to exceed \$6.8 million, adjusted annually by the rate of average weekly wage growth, is diverted to the UITF.</p>

Note: The fund balance caps referenced in this table are adjusted each year. The fund balance cap amounts in this table are for the current FY 2024-25.

Background and Assumptions

The Joint Budget Committee Staff's [CDLE Figure Setting Document](#) includes additional background information about this bill. This fiscal note assumes the [March 2025 LCS Forecast](#) for employer support surcharge revenue, inflation, average weekly wage growth, and the TABOR surplus.

State Transfers and Diversions

By changing revenue distributions, revenue caps, and fund balance caps, the bill changes the amount of employer surcharge revenue diverted and transferred to each fund on an ongoing basis beginning in the current FY 2024-25, as shown in Tables 1B, 1C, and 1D.

The change in the amount of employee support surcharge revenue retained each fund is shown in Table 3, after accounting for all of the bill's changes to revenue distributions, revenue caps, fund balance caps, and expenditures. Table 3 is effectively the sum of Tables 1B, 1C, and 1D. The table shows that in FY 2024-25, the Employer Support Fund, Benefit Recovery Fund, and UITF will receive less revenue from the employer support surcharge on net, the Unemployment Insurance Program Support Fund will receive more revenue, and the Workforce Development Fund will receive the same amount of revenue.

Table 3
Net Change in Funding Available

Fund and TABOR Status	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Employer Support Fund (nonexempt)	-\$4.3 million	-\$25.7 million	-\$17.8 million
Benefit Recovery Fund (nonexempt)	-\$0.2 million	-\$1.0 million	\$1.5 million
UI Program Support Fund (exempt)	\$39.0 million	\$34.6 million	\$33.7 million
Workforce Development Fund (exempt)	\$0	\$13.2 million	\$2.8 million
UI Trust Fund (exempt)	-\$34.5 million	-\$21.1 million	-\$20.3 million
Net Change	\$0	\$0	\$0

State Expenditures

The bill increases state expenditures on net by \$30.0 million in FY 2024-25, \$34.5 million in FY 2025-26, and \$30.0 million in FY 2026-27 and ongoing.

Unemployment Insurance Program Support Fund

The bill increases expenditures from the Unemployment Insurance Program Support Fund by \$30.0 million on an ongoing basis beginning in FY 2024-25 to address a budget shortfall arising from a decrease in federal funding and increased technology and administration costs.

Property Tax Reimbursements to Local Governments

For FY 2025-26 only, the bill increases General Fund expenditures by \$4.5 million as a result of reduced revenue subject to TABOR in FY 2024-25. Under the March 2025 LCS Forecast, the FY 2024-25 TABOR surplus is not expected to be large enough to fully fund reimbursements to local governments for the constitutional homestead exemptions. The fiscal note assumes that General Fund expenditures will be required to fully fund the reimbursements. Therefore, reducing revenue subject to TABOR by \$4.5 million in FY 2024-25 results in a corresponding increase in General Fund expenditures for FY 2025-26 to fund property tax reimbursements.

Shift in Centrally Appropriated Costs

Beginning in FY 2024-25, the bill shifts certain expenditures from the non-exempt Employer Support Fund to TABOR-exempt funds, with no change in total expenditures. The bill reduces expenditures on an ongoing basis from the Employer Support Fund by \$14.6 million for centrally appropriated costs for the department's executive director's office, and correspondingly increases expenditures from the Unemployment Insurance Program Support Fund by \$8.2 million and the Workforce Development Fund by \$6.4 million.

TABOR Refunds

The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers by \$4.5 million in FY 2024-25, \$27.2 million in FY 2025-26, and \$22.1 million in FY 2026-27. This estimate assumes the March 2025 LCS Forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2026-27. Decreased cash fund revenue subject to TABOR decreases the amount of General Fund revenue required to be refunded to taxpayers under TABOR, and increases the amount of General Fund available to spend or save elsewhere in the budget.

The bill reduces revenue subject to TABOR by reducing the amount of revenue retained in the Employer Support Fund via reduced expenditures and a lower fund balance cap, reducing the amount of employer support revenue retained in the Business Recovery Fund, and replacing a current transfer from the Business Recovery Fund to the UITF with a diversion. The impacts of each of these changes on revenue subject to TABOR is shown in Table 4.

Table 4
Change in Revenue Subject to TABOR

Fund and TABOR Status	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Employer Support Fund Retained Revenue	-\$4.3 million	-\$25.7 million	-\$17.8 million
Benefit Recovery Fund Retained Revenue	-\$0.2 million	-\$1.0 million	\$1.5 million
Benefit Recovery Fund Transfer to UITF	\$0	-\$0.6 million	-\$5.8 million
Net Change	-\$4.5 million	-\$27.2 million	-\$22.1 million

Note: Totals may not sum due to rounding.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2024-25, the bill makes the following Long Bill adjustments to Department of Labor and Employment appropriations:

- reduces appropriations from the Employer Support Fund by \$14,599,685 and correspondingly increases appropriations from the Unemployment Insurance Program Support Fund and the Workforce Development Fund by \$8,227,673 and \$6,372,012 respectively; and
- increases appropriations from the Unemployment Insurance Program Support Fund by \$30,000,000.

For FY 2025-26, the bill makes the following Long Bill adjustments to Department of Labor and Employment appropriations:

- reduces appropriations from the Employer Support Fund by \$14,571,029 and correspondingly increases appropriations from the Unemployment Insurance Program Support Fund and the Workforce Development Fund by \$8,210,933 and \$6,360,096 respectively; and
- increases appropriations from the Unemployment Insurance Program Support Fund by \$30,000,000.

For FY 2025-26, under the March 2025 LCS Forecast, the bill would also require an appropriation of \$4,494,337 from the General Fund to the Department of the Treasury for property tax reimbursements. Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for balancing, this appropriation is not required, and therefore is not included in the bill.

State and Local Government Contacts

Department of Labor and Employment

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB25-243: REVERT APPROPRIATED GENERAL FUND MONEY FROM CDLE

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill requires that \$222,701 from a prior appropriation to the Department of Labor and Employment revert back to the General Fund.

Types of impacts. The bill is projected to affect the following areas in the current FY 2024-25:

- State Expenditures

Appropriations. No appropriation is required. Necessary adjustments to appropriations are assumed to be made in a Long Bill Supplemental.

**Table 1
State Fiscal Impacts**

Type of Impact	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures (General Fund) ¹	-\$222,701	\$0	\$0
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ The bill reduces General Fund expenditures in CDLE by \$222,701, and correspondingly increases money available in the General Fund to be spent or saved.

Summary of Legislation

In FY 2023-24, \$1.4 million was appropriated from the General Fund to the Department of Labor and Employment (CDLE) to be used for the Construction Registered Apprenticeship Grant Program. The bill requires \$222,701 of that appropriation to revert back to the General Fund by June 30, 2025.

Background

[House Bill 23-1246](#) created a grant program supporting no-cost training for apprentices in the building and construction industries. The bill provided roll-forward authority to use this appropriation through FY 2025-26, and set the grant program to repeal on July 1, 2027. The CDLE has obligated all but \$222,701 General Fund from this appropriation to nine organizations.

State Expenditures

The bill reduces expenditures in the CDLE by \$222,701 in the current FY 2024-25 by reverting funds from a prior appropriation back to the General Fund. Consequently, it increases money available to spend in the General Fund by the same amount.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2024-25, the bill decreases required General Fund appropriations to the Department of Labor and Employment by \$222,701. It is assumed that this reduction will be made in a FY 2024-25 Long Bill supplemental, rather than in this bill.

State and Local Government Contacts

Labor and Employment

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-244: REDUCE STATE FUNDING ASSISTANT DA SALARIES

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0891

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill reduces the state contribution to assistant district attorney salaries that takes effect July 1, 2026.

Types of impacts. The bill is projected to affect the following areas starting in FY 2026-27:

- State Expenditures
- Local Government

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	\$0	-\$1,181,712
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

[Senate Bill 24-013](#) required the salary of all assistant district attorneys (ADA) to be at least that of a full-time county court judge and required the state to pay 50 percent of this minimum amount, effective July 1, 2026. Additionally, for any ADAs participating in the Public Employees' Retirement Association (PERA) system, SB 24-013 made the state responsible for PERA contributions on behalf of ADAs.

The bill makes the state share of these salaries 25 percent.

Assumptions

Generally, there is one ADA who serves as the second in command for each district attorney's office; therefore, the fiscal note assumes there are 23 ADA salaries with a portion coverable by the state.

The fiscal note estimates the salary of a county court judge will be \$199,876 on July 1, 2026. This is based on two factors: the \$195,001 county court judge salary recommended in the [FY 2025-26 figure setting document](#) for the Judicial Department, which is about a 2.5 percent increase to the FY 2024-25 salary, and an assumption that a similar salary increase will occur for FY 2026-27.

State Expenditures

The bill is estimated to decrease state expenditures by about \$1.2 million in FY 2026-27, and by increasing amounts in future years as county court judge salaries increase. Using the assumed FY 2026-27 salary of \$199,876, the state would be required to cover 50 percent, or \$99,938, of this amount under current law. Under the bill, the state is required to cover 25 percent, or \$49,969, of this amount. This results in a reduction in state expenditures for FY 2026-27 of about \$1.2 million as shown in Table 2.

Table 2
State Share of ADA Salaries Effective July 1, 2026

Scenario	Budget Year FY 2025-26	Out Year FY 2026-27
Current Law – State Share of ADA Salary Costs	\$0	\$2,298,574
Current Law – PERA Contribution for State Share	\$0	\$64,850
Under Bill – State Share of ADA Salary Costs	\$0	\$1,149,287
Under Bill – PERA Contribution for State Share	\$0	\$32,425
Total Expenditure Reduction	\$0	\$1,181,712

Local Government

Relative to current law, the bill increases county costs for each judicial district. This results from decreasing the state share of the minimum ADA salary that will become effective July 1, 2026. The increase per judicial district will be about \$50,000 based on information in the State Expenditures section. Each judicial district is funded proportionately by any counties that comprise the judicial district, so the exact increase to a particular county will vary by judicial district.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Joint Budget Committee Staff

Law

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-245: HOUSING DEVELOPMENT GRANT FUND ADMIN COSTS

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Sirota; Bird

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0910

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill increases the limit on administration costs from the Housing Development Grant Fund and requires an annual appropriation from the fund.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- Local Government

Appropriations. For FY 2025-26, the bill requires and includes an appropriation of \$187,659 to the Department of Local Affairs.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures ¹	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ The bill increases spending in Department of Local Affairs for administration and requires that money from the Housing Development Grant Fund be annually appropriated. However, these changes result in no net change in expenditures from the fund.

Summary of Legislation

Under current law, the Department of Local Affairs may use up to 3 percent of the money in the Housing Development Grant Fund to cover its administrative expenses. Beginning in FY 2025-26, the bill increases this limit to 4 percent and makes the fund subject to annual appropriation for this purpose.

State Expenditures

The bill has no net impact on the amount of money spent from the Housing Development Grant Fund by DOLA. Any increase in administrative expenses is offset by a corresponding decrease in programmatic expenses. The shift to annual appropriations is not expected to change anticipated spending from the fund.

Local Government

The bill may result in less money available for grants or loans to local governments, depending on programmatic decisions made by the Department of Local Affairs.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes an appropriation of \$187,659 from the Housing Development Grant Fund to the Department of Local Affairs, and 1.8 FTE.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-246: ELIM GRAY & BLACK MARKET MARIJUANA GRANT PROG

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

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Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Gray and Black Market Marijuana Enforcement Grant Program and specifies that no grants may be awarded in FY 2025-26.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- Local Government

Appropriations. No appropriation is required. It is assumed the required reduction in appropriations will be included in the FY 2025-26 Long Bill.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (Marijuana Tax Cash Fund)	-\$795,117	-\$976,679
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	-1.5 FTE

Summary of Legislation

The bill repeals the Gray and Black Market Marijuana Enforcement Grant Program on June 30, 2026, and specifies that the Division of Local Government in the Department of Local Affairs (DOLA) must not award any grants from the program in FY 2025-26.

Background

The program was created by [House Bill 17-1221](#) and uses a formula to distribute grants to local law enforcement agencies and district attorneys to assist with enforcement of unlicensed marijuana cultivation and related crimes. The program receives an annual appropriation of approximately \$976,000 from the Marijuana Tax Cash Fund (MTCF).

State Expenditures

The bill decreases state expenditures in the DOLA by \$795,117 in FY 2025-26 and by \$976,679 and 1.5 FTE beginning in FY 2026-27, from the MTCF. In FY 2025-26, the fiscal note assumes a partial reduction, as the department will retain \$175,100 to maintain staff to oversee all currently open contracts made through the grant program. In FY 2026-27, the program is fully repealed.

Local Government

Local law enforcement agencies that currently receive grant funds will no longer. Grant contracts that are currently open will continue through FY 2025-26, but no new grants will be awarded.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill decreases required appropriations from the Marijuana Tax Cash Fund to the Department of Local Affairs by \$795,117. It is assumed that this reduction will be made in the FY 2025-26 Long Bill, rather than this bill.

State and Local Government Contacts

Joint Budget Committee

Revenue

Local Affairs

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-247: TUITION WAIVER & COLORADO NATIONAL GUARD

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0932

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which is recommended by the Joint Budget Committee as part of the 2025 Long Bill package.

Summary Information

Overview. The bill requires that institutions of higher education waive tuition for members of the Colorado National Guard, and requires that the Department of Military and Veterans Affairs reimburse schools for the cost.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes an appropriation of \$562,787 to the Department of Military and Veterans Affairs.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	\$562,787	\$1,770,987
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, the Department of Veterans and Military Affairs (DMVA) operates a tuition assistance program for members of the Colorado National Guard that covers at least half the cost of tuition at an institution of higher education. The bill requires that a member receive up to 100 percent of the cost of tuition. Each institution must provide a full tuition waiver to members enrolled at their school. Subject to annual appropriations, the DMVA must reimburse the schools for the tuition costs of enrolled members. The department may request adjustments to the annual appropriation based on changes to enrollment or the cost of tuition.

Assumptions

It is estimated that the full cost to waive tuition for members of the Colorado National Guard is \$1,770,987 in FY 2025-26, based on three-year average attendance at each institution of higher education. The Long Bill for FY 2025-26 includes \$1,202,200 for tuition assistance, consistent with tuition assistance appropriations under current law. This bill changes the assistance program to a full tuition waiver, and includes an appropriation for the difference between the Long Bill appropriation and the full cost to the DMVA.

State Expenditures

The bill increases costs in the DMVA by about \$563,000 beginning in FY 2025-26, paid from the General Fund. Based on current participation in the program, this increase represents the amount required to reimburse state institutions of higher education for the full cost of tuition.

The full cost of the program is estimated to be \$1.8 million per year, which includes \$1.2 million in funding currently appropriated for the program (based on the FY 2025-26 Long Bill) and the \$563,000 increase in appropriations included in this bill. It is estimated that spending on the program will continue at this level in FY 2026-27, and that future increases in either enrollment or tuition will be addressed during the annual budget process.

Institutions of Higher Education

The bill does not change the expenditure or revenue of state institutions of higher education. Under current law and practice, members receiving tuition assistance from DMVA receive at least half of the tuition cost, and other sources of financial aid or personal spending covers the remainder. Schools receive the full amount of tuition both under current law and pursuant to this bill. No change in appropriations is required.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a General Fund appropriation of \$562,787 to the Colorado National Guard Tuition Cash Fund. The cash fund is continuously appropriated to the Department of Military and Veterans Affairs to reimburse schools for tuition waivers.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-248: REPEAL LEASE SAVINGS TRANSFER TO CAP CONSTR FUND

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0892

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals transfers to the Capital Construction Fund based on savings from terminated private leases.

Types of impacts. The bill is projected to affect the following areas beginning in FY 2025-26:

- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, when a state agency terminates a private lease, an amount equal to the lease savings is transferred to the Capital Construction Fund. The bill repeals this requirement.

Background

[Senate Bill 22-239](#) created a funding mechanism for renovations to the Capitol Complex by diverting annual depreciation lease-equivalent payments from the Capital Construction Fund to the Capitol Complex Renovation Fund. The lease termination provision repays the Capital Construction Fund starting in FY 2023-24 by temporarily transferring lease savings there, rather than the savings accruing to their native funds. The Capital Construction Fund is used to pay for state construction projects, and is primarily funded by an annual General Fund transfer. There are currently no transfers being made under the lease savings provision.

State Transfers

The bill eliminates future transfers that would have been required to the Capital Construction Fund when a state agency terminates a private lease. Instead, this money will remain in the fund that was used to pay for the lease.

To the extent that future transfers are eliminated, the bill decreases the balance of the Capital Construction Fund, which offsets the annual General Fund transfer to fund the capital construction section of the Long Bill. This increases future transfers from the General Fund to the Capital Construction Fund.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-249: REPEAL ANNUAL GF TRANSFER TO REVOLVING FUND

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Taggart; Bird

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1009

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals an annual General Fund transfer that supports the Office of Sustainability in the Department of Personnel and Administration.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Revenue
- State Expenditures
- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (Cash Funds)	up to -\$400,000	up to -\$400,000
Transferred Funds	-\$400,000	-\$400,000
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

**Table 1A
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$400,000	\$400,000
Cash Funds	-\$400,000	-\$400,000
Net Transfer	\$0	\$0

Summary of Legislation

Current law requires an annual transfer of \$400,000 from the General Fund to the Sustainability Revolving Fund in the Department of Personnel and Administration (DPA). The bill repeals this transfer. The bill also authorizes the fund to receive gifts, grants and donations.

Background

The Sustainability Revolving Fund is continuously appropriated to the Office of Sustainability in DPA. Among other responsibilities, the office uses the fund to replace the state's gas- and diesel-powered equipment located in the ozone nonattainment area on the front range.

State Revenue

The bill potentially increases state revenue to the Sustainability Revolving Fund from gifts, grants, or donations; however, no sources have been identified at this time. Gifts, grants, and donations are exempt from TABOR revenue limits.

State Transfers

Starting in FY 2025-26, the bill repeals transfers of \$400,000 that are scheduled for July 1 each year.

State Expenditures

The bill reduces expenditures in the Office of Sustainability for equipment replacement in the ozone nonattainment area beginning in FY 2025-26 by up to \$400,000 each year. The timing and exact amount of this reduction in expenditures will depend on decisions made by DPA staff and cash fund balance.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

Personnel

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-250: REPEAL DISORDERED EATING PREVENTION PROGRAM

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals two Disordered Eating Prevention Programs in the Department of Public Health and Environment.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a decrease in appropriations of \$91,398 to the Department of Public Health and Environment.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$91,398	-\$91,398
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	-1.0 FTE	-1.0 FTE

Summary of Legislation

The bill repeals the Disordered Eating Prevention Program and the Disordered Eating Prevention Research Grant Program in the Department of Public Health and Environment (CDPHE).

Background

[Senate Bill 23-014](#) created the two disordered eating prevention programs in CDPHE. The bill appropriated \$91,398, including 1.0 FTE, in FY 2024-25 for the Disordered Eating Prevention program. Since its implementation, CDPHE has completed all funded activities required for the program, including finalizing the resource bank and collaborating with other programs in the department and other agencies to align disordered eating prevention work. While the Disordered Eating Prevention Grant program was created through this bill, no funding was appropriated for the grant program and associated administrative costs.

State Expenditures

Beginning in FY 2025-26, the bill decreases expenditures in CDPHE by approximately \$91,000 and 1.0 FTE annually, paid by the General Fund, from the repeal of the disordered eating programs. Any remaining administrative responsibilities, such as closing out program activities, will be absorbed within existing resources. As no funding was appropriated for the grant program, the repeal does not impact any awarded grants or other grant administration responsibilities.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a decrease in General Fund appropriations to the Department of Public Health and Environment by \$91,398 and 1.0 FTE.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-251: REPEAL KIDNEY DISEASE PREVENTION EDUCATION TASK FORCE

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Bird; Sirota

Fiscal Analyst:

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Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Kidney Disease Prevention and Education Task Force.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26 only:

- State Expenditures

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$86,567 to the Department of Public Health and Environment. It also requires a reduction in appropriations of \$2,831 to the Legislative Department.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$98,967	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	-0.5 FTE	0.0 FTE

¹ Fund sources for this impacts are shown in the table below.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$89,398	\$0
Cash Funds	\$0	\$0
Federal Funds	\$0	\$0
Centrally Appropriated	-\$9,569	\$0
Total Expenditures	-\$98,967	\$0
Total FTE	-0.5 FTE	0.0 FTE

Summary of Legislation

The bill repeals the Kidney Disease Task Force in the Department of Public Health and Environment (CDPHE).

[House Bill 21-1171](#) created the task force. The task force meets at least four times per year and is comprised of state legislators, representatives of state agencies, and members of the public, including representatives for kidney patients and health care organizations. The task force is currently set to repeal on September 1, 2026.

State Expenditures

The bill decreases state expenditures by about \$100,000 in FY 2025-26 only. These savings will be realized by CDPHE and the Legislative Department as shown in Table 2 and described in the sections below. Costs are paid from the General Fund. Additionally, the bill reduces workload in the Department of Regulatory Agencies (DORA).

**Table 2
 State Expenditures
 All Departments**

Department	Budget Year FY 2025-26	Out Year FY 2026-27
Department of Public Health & Environment	-\$96,136	\$0
General Assembly	-\$2,831	4\$0
Total Costs	-\$99,297	\$0

Department of Public Health and Environment

CDPHE currently has 0.5 FTE supporting the task force, as well as a \$50,000 contract with a Colorado medical center. The bill removes these costs as shown in Table 2A.

**Table 2A
 State Expenditures
 Department of Public Health and Environment**

Cost Component	Budget Year FY 2025-26	Out Year FY 2026-27
Personal Services	-\$35,892	\$0
Operating Expenses	-\$675	\$0
Contract Costs	-\$50,000	\$0
Centrally Appropriated Costs	-\$9,569	\$0
Total Costs	-\$96,136	\$0
Total FTE	-0.5 FTE	0.0 FTE

Legislative Department

The Legislative Department currently provides per diem and travel/expense reimbursement to the two legislators on the task force for the six annual meetings held outside of the legislative session. The bill removes this cost as shown in Table 2B.

**Table 2B
 State Expenditures
 Legislative Department**

Cost Component	Budget Year FY 2025-26	Out Year FY 2026-27
Member Per Diem	-\$1,343	\$0
Travel Costs	-\$1,488	\$0
Total Costs	-\$2,831	\$0
Total FTE	0.0 FTE	0.0 FTE

Other Agency Impacts

Under current law, DORA was scheduled to perform a sunset review of the task force in FY 2025-26. The bill removes this workload.

Centrally Appropriated Costs

Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which include employee insurance and supplemental employee retirement payments, are shown in the expenditure tables above.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill requires and includes a reduction in General Fund appropriations of \$86,567 and 0.5 FTE from the Department of Public Health and Environment.

The bill also requires a reduction in General Fund appropriations of \$2,831 from the Legislative Department.

State and Local Government Contacts

Joint Budget Committee Staff

Public Health and Environment

Legislative Council Staff

Regulatory Agencies

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-252: REPEAL RADIATION ADVISORY COMMITTEE

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Radiation Advisory Committee in the Department of Public Health and Environment.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. No appropriation is required. It is assumed that the required reduction in appropriations will be included in the Long Bill for FY 2025-26.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures (General Fund)	-\$17,584	-\$17,584
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The Radiation Advisory Committee in the Department of Public Health and Environment (CDPHE) is a nine-member committee that provides technical advice on the department's Radiation Control Program. The bill repeals this committee.

State Expenditures

The bill reduces General Fund expenditures in CDPHE by about \$18,000 annually beginning in FY 2025-26 for operating expenses that are no longer required due to the repeal of the committee. Any radiation-specific workload performed by the committee will be absorbed by the Board of Health in the department.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State Appropriations

For FY 2025-26, the bill decreases required General Fund appropriations to the Department of Public Health and Environment by \$17,584. It is assumed that this reduction will be made in the FY 2025-26 Long Bill, rather than in this bill.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-253: REMOVE FEE REVERSION ANIMAL FEED OPS PROGRAM

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0950

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill allows the Department of Public Health and Environment to collect fees from animal feeding operations at the current fee levels indefinitely.

Types of impacts. The bill is projected to affect the following areas indefinitely beginning in FY 2025-26:

- State Revenue
- TABOR Refunds

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue (Cash Funds) ¹	\$237,120	\$237,120
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$237,120	\$237,120
Change in State FTE	0.0 FTE	0.0 FTE

¹ These amounts represent the net revenue impact of the bill, which allows the current fee levels to continue indefinitely, rather than reverting to pre-2009 fee levels.

Summary of Legislation

Under current law, the fee amounts that can be collected by the Colorado Department of Public Health and Environment (CDPHE) from concentrated animal feeding operations (CAFOs) and housed commercial swine feeding operations (HCSFOs) are set to revert to pre-2009 levels on July 1, 2025. This bill allows CDPHE to collect fees at the current levels indefinitely.

Background

Fees for CAFOs and HCSFOs were first levied in 2007, after the passage of Senate Bill 06-117, subsequently increased under House Bill 09-1330, and continued by House Bill 12-1083, House Bill 15-1249, and, most recently, [Senate Bill 18-033](#), which continued the fee through June 30, 2025. These fees fund the Animal Feeding Operations Program within CDPHE to monitor environmental impacts of CAFOs and HCSFOs across the state. Based on the JBC Staff's FY 2025-26 figure setting document for CDPHE, the program's FY 2025-26 funding is set at \$563,807 and 3.4 FTE, including \$111,782 General Fund and \$452,025 from the Animal Feeding Operations Fund, not including centrally appropriated line items.

Revenue to CDPHE from these fees has ranged from \$450,000 to \$500,000 annually since 2009. If fees were to revert to pre-2009 levels, then revenue collections would total approximately \$255,000 per year and be insufficient to meet the current program funding levels.

State Revenue

The bill increases state revenue in CDPHE by approximately \$237,000 annually beginning FY 2025-26 to the Animal Feeding Operations Fund, compared to if fees were to revert to pre-2009 levels under current law. Total fee revenue is anticipated at \$492,032 in FY 2025-26.

Fee Impact on CAFOs and HCSFOs

Colorado law requires legislative service agency review of measures which create or increase any fee collected by a state agency. These fee amounts are based on the continuation of current fee levels administered by CDPHE. Fees are charged per operation, per animal, or a combination of both. The impact of these fees is shown in Table 2.

Table 2
Fee Impact on CAFOs and HCSFOs
FY 2025-26

Type of Fee	Fee	Number Affected	Total Fee Impact
CAFO General Permit	\$750	104	\$78,000
CAFO Permitted Animal	\$0.09	1,770,515	\$159,346
CAFO Individual Permit	\$1,500	1	\$1,500
Registered (Unpermitted) CAFO	\$0.06	805,292	\$48,318
HCSFO Annual Permit	\$0.26	787,953	\$204,868
Minus Revenue under Current Law			-\$254,911
Total Fee Revenue – FY 2025-26			\$237,120

TABOR Refunds

The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by the amounts shown in the State Revenue section above. This estimate assumes the March 2025 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2026-27. Because TABOR refunds are paid from the General Fund, increased cash fund revenue will reduce the amount of General Fund available to spend or save.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee

Public Health and Environment

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-254: TRANSFER STATIONARY SOURCES CONTROL FUND

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1004

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill transfers \$5 million from the General Fund to the Stationary Sources Control Fund.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26 only:

- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$5,000,000	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

**Table 1A
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$5,000,000	\$0
Cash Funds	\$5,000,000	\$0
Net Transfer	\$0	\$0

Summary of Legislation

The bill transfers \$5 million for air quality enforcement activities in FY 2025-26.

State Transfers

On July 1, 2025, the bill transfers \$5 million from the General Fund to the Stationary Sources Control Fund in the Department of Public Health and Environment.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-255: TRANSFER TO HAZARDOUS SUBSTANCE RESPONSE FUND

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

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Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 budget package.

Summary Information

Overview. The bill transfers \$6 million from the General Fund to the Hazardous Substance Response Fund in FY 2025-26.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26 only:

- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$6,000,000	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

**Table 1A
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$6,000,000	\$0
Hazardous Substance Response Fund	\$6,000,000	\$0
Net Transfer	\$0	\$0

Summary of Legislation

On July 1, 2025, the bill transfers \$6 million from the General Fund to the Hazardous Substance Response Fund (HSRF) in the Department of Public Health and Environment (CDPHE).

Background

The HSRF was established to fund the state's hazardous material disposal needs, including management of Colorado's Superfund sites as required under the Comprehensive Environmental Response, Compensation, and Liability Act. CDPHE requires a transfer from the General Fund to the HSRF while fees are phased in to bring the fund into solvency.

State Transfers

In FY 2025-26, the bill transfers \$6 million from the General Fund to the Hazardous Substance Response Fund.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

Public Health and Environment

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-256: FUNDS FOR SUPPORT OF DIGITAL TRUNKED RADIO

Prime Sponsors:

Sen. Kirkmeyer; Amabile
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1025

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill annually transfers \$15 million in severance tax revenue to support the digital trunked radio system.

Types of impacts. The bill is projected to affect the following areas through FY 2034-35:

- State Expenditures
- State Transfers

Appropriations. No appropriation is required as the Public Safety Communications Trust Fund is continuously appropriated to the Department of Public Safety.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$15,000,000	\$15,000,000
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
 State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
Local Government Severance Tax Cash Fund	-\$15,000,000	-\$15,000,000
Public Safety Communications Trust Fund	\$15,000,000	\$15,000,000
Net Transfer	\$0	\$0

Summary of Legislation

Beginning FY 2025-26, and continuing annually through FY 2034-35, the bill transfers \$15 million from the Local Government Severance Tax Cash Fund to the Public Safety Communications Trust Fund in the Department of Public Safety (DPS). The DPS may only use money in the trust fund to support the digital trunked radio system, including site supporting infrastructure, and supporting software and hardware.

Background

The Office of Public Safety Communications in DPS includes the Digital Trunked Radio System. This system is a statewide wireless system that enables direct communications to the more than 1,000 state, local, federal, and tribal public safety agencies and emergency responders across the state. The digital trunked radio system vendor contract for \$15 million includes \$12 million for services and \$3 million for program hardware, equipment upgrades, and maintenance.

State Transfers

For FY 2025-26, and each fiscal year through FY 2034-35, the bill transfers \$15 million from the Local Government Severance Tax Cash Fund to the Public Safety Communications Trust Cash Fund.

State Expenditures

The bill refinances the digital trunked radio system in the DPS by using severance tax dollars received by the Department of Local Affairs. The Department of Local Affairs uses 70 percent of the Local Government Severance Tax Cash Fund for the Energy/Mineral Impact Assistance Fund Grant Program, which makes grants for local government infrastructure, land use planning, and similar projects. The bill reduces funding available for making grants through this program.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

No appropriation is required. Funds in the Public Safety Communications Trust Cash Fund are continuously appropriated to the Department of Public Safety.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-257: MODIFY GEN FUND TRANSFERS TO STATE HWY FUND

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0889

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill.

Summary Information

Overview. The bill modifies the schedule and amount of annual transfers from the General Fund to the State Highway Fund.

Types of impacts. The bill is projected to affect the following areas on a continuous basis:

- State Transfers
- State Expenditures

Appropriations. No appropriation is required as the State Highway Fund is continuously appropriated to the Department of Transportation.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27	Out Years		
			FY 2027-28 FY 2028-29	FY 2029-30 FY 2030-31 FY 2031-32	Out Year FY 2032-33
State Revenue	\$0	\$0	\$0	\$0	\$0
State Expenditures	-\$71.0 million	-\$56.5 million	-\$7.0 million	\$10.5 million	\$61.0 million
Transferred Funds	-\$71.0 million	-\$56.5 million	-\$7.0 million	\$10.5 million	\$61.0 million
Change in TABOR Refunds	\$0	\$0	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27	Out Years		Out Year FY 2032-33
			FY 2027-28 FY 2028-29	FY 2029-30 FY 2030-31 FY 2031-32	
General Fund	\$0	\$0	\$0	\$0	\$0
State Highway Fund	-\$71.0 million	-\$56.5 million	-\$7.0 million	\$10.5 million	\$61.0 million
Federal Funds	\$0	\$0	\$0	\$0	\$0
Centrally Appropriated	\$0	\$0	\$0	\$0	\$0
Total Expenditures	-\$71.0 million	-\$56.5 million	-\$7.0 million	\$10.5 million	\$61.0 million
Total FTE	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE

**Table 1B
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27	Out Years		Out Year FY 2032-33
			FY 2027-28 FY 2028-29	FY 2029-30 FY 2030-31 FY 2031-32	
General Fund	\$71.0 million	\$56.5 million	\$7.0 million	-\$10.5 million	-\$61.0 million
State Highway Fund	-\$71.0 million	-\$56.5 million	-\$7.0 million	\$10.5 million	\$61.0 million
Net Transfer	\$0	\$0	\$0	\$0	\$0

Summary of Legislation

The bill modifies the schedule and amounts of annual transfers from the General Fund to the State Highway Fund as follows:

- the \$100.0 million transfer scheduled for July 1, 2025, is reduced to \$36.0 million;
- the \$100.0 million transfer scheduled for July 1, 2026, is reduced to \$50.5 million;
- the \$82.5 million transfers scheduled for each July 1 from July 1, 2029, through July 1, 2031, are increased to \$100.0 million;
- a new \$61.0 million transfer is scheduled for July 1, 2032; and
- the \$7.0 million transfers for the purpose of providing additional funding for the revitalizing main streets program scheduled for each July 1 from July 1, 2025, through July 1, 2031, are eliminated.

Background

Revitalizing Main Streets Program

Under current law, \$7.0 million is to be transferred from the General Fund to the State Highway Fund each July 1 from July 1, 2024, through July 1, 2031, for the purpose of providing additional funding for the [Revitalizing Main Streets](#) (RMS) grant program in the Department of Transportation (CDOT). The grant program funds infrastructure improvements to make walking and biking easier and safer.

State Transfers

The bill makes modifications to transfers from the General Fund to the State Highway Fund as described in the summary section above and shown in Table 2 below.

Table 2
Transfers from the General Fund to the State Highway Fund

Item	Budget Year FY 2025-26	Out Year FY 2026-27	Out Years	Out Years	Out Year
			FY 2027-28 FY 2028-29	FY 2029-30 FY 2030-31 FY 2031-32	FY 2032-33
Current Law Transfers	\$107.0 million	\$107.0 million	\$107.0 million	\$89.5 million	\$0
SB 25-257 Transfers	\$36.0 million	\$50.5 million	\$100.0 million	\$100.0 million	\$61.0 million
Change in Transfers	-\$71.0 million	-\$56.5 million	-\$7.0 million	\$10.5 million	\$61.0 million

Table 2A
Transfers – State Highway Fund for All Purposes

Item	Budget Year FY 2025-26	Out Year FY 2026-27	Out Years	Out Years	Out Year
			FY 2027-28 FY 2028-29	FY 2029-30 FY 2030-31 FY 2031-32	FY 2032-33
Current Law Transfers	\$100.0 million	\$100.0 million	\$100.0 million	\$82.5 million	\$0
SB 25-257 Transfers	\$36.0 million	\$50.5 million	\$100.0 million	\$100.0 million	\$61.0 million
Change in Transfers	-\$64.0 million	-\$49.5 million	\$0	\$17.5 million	\$61.0 million

Table 2B
Transfers – State Highway Fund for Revitalizing Main Streets Program

Item	Budget Year FY 2025-26	Out Year FY 2026-27	Out Years		
			FY 2027-28 FY 2028-29	FY 2029-30 FY 2030-31	Out Year FY 2032-33
Current Law Transfers	\$7.0 million	\$7.0 million	\$7.0 million	\$7.0 million	\$0
SB 25-257Transfers	\$0	\$0	\$0	\$0	\$0
Change in Transfers	-\$7.0 million	-\$7.0 million	-\$7.0 million	-\$7.0 million	\$0

State Expenditures

On net, the bill reduces expenditures from the State Highway Fund by \$49 million from FY 2025-26 through FY 2032-33.

The decreased transfers to the State Highway Fund as discussed in the State Transfers section result in a corresponding decrease in CDOT expenditures. The State Highway Fund is continuously appropriated and most funding is dedicated to multi-year projects at the discretion of the Transportation Commission; therefore, the amount of the change in expenditures for each fiscal year is not known.

Technical Note

The bill repeals the authorizing statutes for \$107 million in transfers from the General Fund to the State Highway Fund that occurred on July 1, 2024. Because these transfers already occurred, the fiscal note assumes this is a repeal of obsolete statutes, and that the bill has no impact on the amount of transfers for the current FY 2024-25.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-258: TEMPORARILY REDUCE ROAD SAFETY SURCHARGE

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: House Appropriations

Drafting number: LLS 25-0890

Version: Second Revised Note

Date: April 7, 2025

Fiscal note status: This revised fiscal note reflects the reengrossed bill and has been updated to reflect new workload information. The bill was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill temporarily reduces the Road Safety Surcharge and modifies the allocation of revenue from the surcharge and other fees credited to the Highway Users Tax Fund.

Types of impacts. The bill is projected to affect the following areas on a temporary basis:

- State Revenue
- State Expenditures
- TABOR Refunds
- Local Government

Appropriations. No appropriation is required as the State Highway Fund is continuously appropriated to the Department of Transportation.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	-\$22.7 million	-\$23.0 million
State Expenditures	-\$21.8 million	-\$22.1 million
Transferred Funds	\$0	\$0
Change in TABOR Refunds	-\$22.7 million	-\$23.0 million
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
State Revenue**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$0	\$0
Highway Users Tax Fund	-\$22.7 million	-\$23.0 million
Total Revenue	-\$22.7 million	-\$23.0 million

**Table 1B
State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$0	\$0
State Highway Fund	-\$21.8 million	-\$22.1 million
Federal Funds	\$0	\$0
Centrally Appropriated	\$0	\$0
Total Expenditures	-\$21.8 million	-\$22.1 million
Total FTE	0.0 FTE	0.0 FTE

Summary of Legislation

For FY 2025-26 and FY 2026-27, the bill reduces the Road Safety Surcharge by \$3.70 for each vehicle class. Along with four other fees enacted in Senate Bill 09-108 ("FASTER"), revenue from the Road Safety Surcharge is credited to the Highway Users Tax Fund (HUTF) before being allocated to the State Highway Fund, counties, and municipalities. The bill adjusts the percentages of all FASTER fees allocated among those three destinations for calendar years 2026 and 2027 as shown in Table 2 below.

**Table 2
HUTF Allocations of FASTER Fees Revenue**

Allocation	Current Law	SB 25-258
State Highway Fund	60 percent	56 percent
Counties	22 percent	24 percent
Municipalities	18 percent	20 percent

Finally, for FY 2025-26 and FY 2026-27, the bill requires that FASTER fee revenue be expended only for improvements to state highways and other transportation-related projects, and not for administrative purposes.

Background

Highway Users Tax Fund

The Highway Users Tax Fund (HUTF) is the primary source of state highway system funding in Colorado. Revenue credited to the HUTF primarily comes from motor fuel taxes and fees plus vehicle registration fees, including the Road Safety Surcharge. After off-the-top disbursements to the Department of Revenue and the Department of Public Safety, HUTF revenue is distributed to the State Highway Fund, counties, and municipalities for transportation purposes.

Road Safety Surcharge

The Road Safety Surcharge was first implemented in 2009 and is a fee added to vehicle registrations. The fee amount differs by vehicle weight and class as shown in the tables below.

Table 3A
Road Safety Surcharge Amounts – Vehicles

Vehicle	Fee
Motorcycle	\$16.00
Autocycle	\$16.00
Trailer Coach	\$16.00
2,000 Pounds or Less	\$16.00
2,001 – 5,000 Pounds	\$23.00
5,001 – 10,000 Pounds	\$28.00
Passenger Bus	\$37.00
10,001 – 16,000 Pounds	\$37.00
16,001 Pounds or More	\$39.00

Table 3B
Road Safety Surcharge Amounts – Farm Vehicles

Farm Vehicle	Fee
2,000 Pounds or Less	\$8.00
2,001 – 5,000 Pounds	\$11.50
5,001 – 10,000 Pounds	\$14.00
Passenger Bus	\$18.50
10,001 – 16,000 Pounds	\$18.50
16,001 Pounds or More	\$19.50

State Revenue

The bill reduces state revenue to the Highway Users Tax Fund (HUTF) by \$22.7 million in FY 2025-26 and \$23.0 million in FY 2026-27, as shown in Table 4. Revenue estimates are based on the March 2025 LCS Forecast.

**Table 4
 State Revenue**

Allocation	Budget Year FY 2025-26	Out Year FY 2026-27
Road Safety Surcharge Reduction (HUTF)	-\$22.7 million	-\$23.0 million
State Highway Fund	-\$21.8 million	-\$22.1 million
Counties	-\$0.9 million	-\$0.9 million
Municipalities	-\$30,000	\$20,000

State Expenditures

The bill reduces revenue to the State Highway Fund (SHF), which results in a reduction of state expenditures in the Department of Transportation (CDOT) of \$21.8 million in FY 2025-26 and \$22.1 million in FY 2026-27—which represents a total reduction of \$43.9 million across three fiscal years. The State Highway Fund is continuously appropriated to CDOT, and spending is at the discretion of the Transportation Commission. Most funding is dedicated to multi-year projects; therefore, the actual reduction in expenditures for each fiscal year is not known. To the extent this funding would have been matched with federal Infrastructure Investment and Jobs Act funding, those expenditures will also be reduced.

Additionally, the bill is expected to increase workload in the Department of Revenue in the current FY 2024-25 and FY 2025-26 to make software changes to adjust the Road Safety Surcharge amounts. This programming work can be accomplished within existing appropriations.

TABOR Refunds

The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers by \$22.7 million in FY 2025-26 and \$23.0 million in FY 2026-27. This estimate assumes the March 2025 LCS revenue forecast. Because TABOR refunds are paid from the General Fund, decreased cash fund revenue subject to TABOR will increase the amount of General Fund available to spend or save.

Local Government

The bill will decrease revenue to counties and municipalities from the HUTF by a combined \$0.9 million in both FY 2025-26 and FY 2026-27, as shown in Table 4 above. Similar to the state, this will reduce funding available for transportation projects at the local government level.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

Revenue

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-259: ELIMINATE DESTROYED PROP TAX REIMBURSEMENT PROG

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0881

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the property tax reimbursement program for properties destroyed by natural cause.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. No appropriation is required. It is assumed that the required reduction in appropriations will be included in a Long Bill supplemental for FY 2024-25 and in the Long Bill for FY 2025-26.

**Table 1
State Fiscal Impacts**

Type of Impact	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures (General Fund)	-\$500,000	-\$1,000,000	-\$1,000,000
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, a property owner may be reimbursed by the state for property tax owed on property destroyed by natural causes. The bill repeals the reimbursement program beginning in the 2025 property tax year.

Background

House Bill 14-1001 created the Property Tax Reimbursement of Property Destroyed by Natural Causes program in the Department of Treasury. Since its inception, 16 counties have utilized the program, with total expenditures ranging from \$2,019 in FY 2016-17 to \$3.8 million in FY 2021-22 when Boulder County utilized the program after the Marshall Fire.

State Expenditures

By repealing the program, the bill reduces state General Fund expenditures in the Department of Treasury by \$500,000 in FY 2024-25 and \$1.0 million annually beginning in FY 2025-26. Repealing the program will eliminate reimbursements to property owners for property taxes paid on properties destroyed by natural causes. Actual savings may vary depending in future years depending on the number of properties destroyed in natural disasters.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

The bill decreases required General Fund appropriations to the Department of Treasury by \$500,000 in FY 2024-25 and \$1.0 million in FY 2025-26. It is assumed that these reductions will be made in a Long Bill supplemental for FY 2024-25 and in the Long Bill for FY 2025-26, rather than this bill.

State and Local Government Contacts

Joint Budget Committee Staff

Treasury

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-260: REPEAL CO HOUSEHOLD FINANCIAL RECOV PILOT PROG

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0882

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals the Colorado Household Financial Recovery Pilot Program and transfers the balance of the associated cash fund to the General Fund.

Types of impacts. The bill is projected to affect the following areas in FY 2024-25 and FY 2025-26:

- State Expenditures
- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures ²	\$0	Decrease	Decrease
Transferred Funds	\$5,097,531	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

² The bill decreases potential expenditures from Colorado Household Financial Recovery Pilot Program Fund, which is continuously appropriated for use by the Department of Treasury. Given prior year spending and low program participation, any potential decrease in cash fund expenditures is assumed to be a small portion of the available \$5.1 million fund balance in any given fiscal year.

**Table 1A
 State Transfers**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$5,097,531	\$0	\$0
Cash Funds	-\$5,097,531	\$0	\$0
Net Transfer	\$0	\$0	\$0

Summary of Legislation

On June 30, 2025, the bill requires the State Treasurer to transfer the balance of the Colorado Household Financial Recovery Pilot Program Fund to the General Fund. On July 1, 2025, the bill repeals the Colorado Household Financial Recovery Pilot Program.

Background

The Colorado Household Financial Recovery Pilot Program was established in [House Bill 22-1359](#) to partner with financial institutions for the purpose of incentivizing lending to low-income individuals and households, including households impacted by the COVID-19 pandemic. The program received a one-time appropriation of \$5.2 million General Fund to the Colorado Household Financial Recovery Pilot Program Fund to create and operate the program.

State Transfers

The bill transfers an estimated \$5,097,531 to the General Fund from the Colorado Household Recovery Pilot Program Fund on June 30, 2025. This amount is assumed to be the remaining balance in the fund at the end of FY 2024-25.

State Expenditures

By eliminating the program, the bill reduces state expenditures in the Department of Treasury from the Colorado Household Financial Recovery Pilot Program Fund. The fund is continuously appropriated to the department. Given the low program participation since the program was created, any decrease in cash fund spending is assumed to be a small portion of the available \$5.1 million fund balance in any given year and has not been estimated here.

The Department of the Treasury may also have minimal workload to wind-down the program, including issuing guidance to current applicants and recipients of money from the fund. No change in appropriations is required.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

Treasury

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-261: PROPERTY TAX DEFERRAL PROGRAM ADMINISTRATION

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: House Appropriations

Drafting number: LLS 25-0967

Version: First Revised Note

Date: April 7, 2025

Fiscal note status: The fiscal note reflects the reengrossed bill. The fiscal note has been updated to reflect new information, as well as amendments adopted by the Senate..

Summary Information

Overview. The bill relocates administrative duties for the property tax deferral program formerly conducted by county treasurers from the state Department of the Treasury back to county treasurers. The bill also narrows the property tax deferral program to include only seniors and those in active military service.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Revenue
- State Expenditures
- TABOR Refunds
- Local Government

Appropriations. For FY 2025-26, the bill decreases required General Fund appropriations to the Department of the Treasury by \$2,298,361. It is assumed that this reduction will be made in the FY 2025-26 Long Bill, rather than in this bill.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$2,298,361	-\$2,622,334
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, taxpayers may apply to the state to defer all or a portion of their property tax to be repaid with interest when the property is sold or transferred. The program is administered by the Treasury through a third-party contractor. The bill repeals the use of a third-party contractor, repeals the option of the Treasurer to conduct a public education campaign, and moves administration of the program to county treasurers.

Further, the bill narrows the deferral program to include only people over age 65 and those in active duty military service. The bill requires county treasurers to issue certificates of deferral for county records and send copies to the State Treasurer. The bill repeals a prohibition on county clerk and recorders from charging a fee for recording the certificate of deferral, and requires the State Treasurer to provide each county treasurer with a list of owners, addresses, and lien amounts for deferrals by January 1 each year.

Background

Property Tax Deferral Program

Under current law, homeowners may defer all or a portion of their property tax to be paid with interest when the property is sold or transferred. The state treasurer loans the amount of deferred tax on behalf of participants to affected local governments, and a lien is placed upon the property in the amount of the deferred tax, plus interest. Once the deferred property taxes are paid back or the property is transferred or sold, the loan balance and interest are paid back to the state. The deferral program is administered by the State Treasury through a contract with a third-party contractor.

For the 2023 property tax year, there were 1,042 deferrals awarded in 30 counties, up 14.5 percent from 910 awards and 20 counties in 2022.¹ In 2023, about 82 percent of participants were seniors, and nearly 18 percent were among the general public. In 2023, only 5 participants were deferrals for active military service members.

Senate Bill 22-220

[Senate Bill 22-220](#) centralized administration of the property tax deferral program from county governments to the State Treasury, and allowed the Treasurer to contract with a third-party administrator. The bill also allowed the Treasury to conduct a public education campaign about the program, and promulgate rules for program administration.

¹ https://leg.colorado.gov/sites/default/files/images/final_tax_property_commission_presentation.pdf

Senate Bill 21-293

Beginning with property tax year 2022, SB 21-293 broadened the property tax deferral program to allow homeowners other than seniors and active duty military service members to participate in the property tax deferral program if their property tax liability grew by 4 percent over the average tax liability of the prior two years. The 4 percent threshold was removed by Senate Bill 24-233.

State Revenue

Overall, the change in administration for property tax deferrals, elimination of the public education campaign, and narrowing of the deferral program to just seniors and active duty military is expected to reduce the number of applicants seeking a property tax deferral. The reduction in state revenue includes both lower deferred property tax loan repayments and interest. The amount and timing of this impact depends on when liens would have been collected. Revenue from interest payments is credited to the General Fund and is subject to TABOR.

State Expenditures

The bill decreases state expenditures in the Department of Treasury by \$2,298,361 in FY 2025-26, \$2,622,334 in FY 2026-27, and similar amounts in future years. These costs, paid from the General Fund, are summarized in Table 2 and discussed below.

**Table 2
 State Expenditures
 Department of Treasury**

Cost Component	Budget Year FY 2025-26	Out Year FY 2026-27
Third-Party Administrative Contract	-\$2,459,187	-\$2,631,330
Software System Implementation	\$150,000	\$0
Software Licensing and Maintenance	\$4,500	\$4,500
Capital Outlay Costs	\$1,830	\$0
Recording and Printing	\$3,233	\$3,233
Postage and Mailing	\$1,263	\$1,263
Total Costs	-\$2,298,361	-\$2,622,334

Department of the Treasury — Program Administration

On net, the bill will reduce state expenditures by \$2.3 million in FY 2025-26 and \$2.6 million in FY 2026-27, and similar amounts in future years by repealing state-level program administration, as shown in Table 2. Reduced state expenditures are based on the state's current contract with the program vendor. Reductions will be partly offset for the Treasury Department to internalize some of the administrative functions that were a part of the third-party administrative contract. This includes the need to continue to track applicants, deferral amounts, and interest. The bill also requires the Treasury Department to provide county treasurers with annual reports of those in the deferral program.

Repeal of the contract with the third-party administrator will result in one-time costs for the Treasury Department to implement a software tracking system and for equipment needed for document management and recording. On-going costs include software licensing and maintenance. Costs in Table 2 for software licensing and maintenance could total an estimated \$16,500 each year. Other ongoing costs include recording, printing, and postage.

Department of the Treasury — Deferral Loans

Assuming the bill reduces deferral program participation, the bill will reduce state expenditures on loans paid to counties on behalf of the deferral program participants. Any amount loaned is repaid by local governments to the state upon their collection of deferred tax and interest. Because loans for deferrals are temporary obligations that are eventually repaid, they are not accounted for in the state budget and no change in appropriations is required.

TABOR Refunds

The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers depending on the amount of reduced interest as the state makes fewer deferral loans under the bill. This estimate assumes the March 2025 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2026-27. Because TABOR refunds are paid from the General Fund, decreased General Fund revenue will lower the TABOR refund obligation, but result in no net change to the amount of General Fund otherwise available to spend or save.

Local Government

Local Government Revenue

Assuming fewer deferral program participants under the bill, the bill increases local government revenue from property taxes and decreases local government revenue from the state, with no net impact on local resources. Local governments may have reduced or increased TABOR refund obligations if voters have authorized the retention and spending of one, but not both, of these sources of revenue. The bill may also increase revenue for counties that impose a fee for recording certificates of deferral.

Local Government Expenditures

The bill increases workload for county treasurers to administer property tax deferral and for processing applications and issuing certificates of deferral.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill decreases required General Fund appropriations to the Department of the Treasury by \$2,298,361. The fiscal note assumes that this reduction will be included in the FY 2025-26 Long Bill, rather than this bill.

State and Local Government Contacts

Joint Budget Committee Staff

Treasury

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-262: CHANGES TO MONEY IN THE CAPITAL CONSTRUCTION FUND

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: House Appropriations

Drafting number: LLS 25-0928

Version: Second Revised Note

Date: April 7, 2025

Fiscal note status: This revised fiscal note reflects the reengrossed bill. This bill was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill makes transfers to fund capital construction and information technology projects and transfers interest earnings and reversions from capital and IT capital appropriations to the General Fund.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Transfers
- State Diversions

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$144.5 million	\$0
Diverted Funds	\$12.5 million	\$12.5 million
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

**Table 1A
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$140,748,443	\$0
General Fund Exempt	-\$500,000	\$0
Marijuana Tax Cash Fund	-\$3,230,000	\$0
Capital Construction Fund	\$120,691,010	\$0
IT Capital Account	\$23,787,433	\$0
Net Transfer	\$0	\$0

**Table 1B
State Diversions**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$12.5 million	\$12.5 million
Cash Funds	-\$12.5 million	-\$12.5 million
Net Diversions	\$0	\$0

Summary of Legislation

The bill transfers \$146 million for capital construction and information technology projects in FY 2025-26.

Under current law, unappropriated money in the Capital Construction Fund, including the IT Capital Account, remains in the fund to be used for future construction or information technology projects. This typically occurs from interest earnings and reversions from underspent appropriations. Beginning with FY 2025-26, the bill directs these interest earnings and reversions to the General Fund.

State Transfers

Scheduled Transfers

The bill requires the following transfers on July 1, 2025:

- \$120,191,010 from the General Fund to the Capital Construction Fund;
- \$20,557,433 from the General Fund to the IT Capital Account of the Capital Construction Fund;

- \$3,230,000 from the Marijuana Tax Cash Fund to the IT Capital Account of the Capital Construction Fund; and
- \$500,000 from the General Fund Exempt Account to the Capital Construction Fund.

Future Transfers of Unspent Funds

In addition, the bill transfers any unappropriated, unencumbered balance in the Capital Construction Fund and the IT Capital Account to the General Fund at the end of each fiscal year. This amount varies from year to year and has not been estimated. For informational purposes, the average transfer for the last three fiscal years if this bill's requirements were in effect would have been about \$10 million.

Because these cash funds are primarily funded by a transfer from the General Fund, the current practice of keeping unspent money in the funds has the practical impact of reducing the amount transferred from the General Fund in the following fiscal year. Transferring this money to the General Fund will allow future General Fund transfers to the Capital Construction Fund and the IT Capital Account to align more closely with project funding amounts.

State Diversions

The bill diverts interest earned on the Capital Construction Fund and the IT Capital Account to the General Fund. This reduces revenue available in those funds and increases it by the same amount to the General Fund. The amount of interest revenue generated depends on interest rate and fund balance, which is affected by the timing of when capital expenditures occur from these funds. Based on interest earnings in recent years, about \$12.5 million per year will be diverted from the Capital Construction Fund and the IT Capital Account to the General Fund.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-263: SPENDING AUTHORITY STATUTES

Prime Sponsors:

Sen. Amabile; Bridges
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0721

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill extends the authority of state agencies to overexpend appropriations or to transfer funds between agencies to cover certain costs.

Types of impacts. The bill is projected to affect the following areas through FY 2029-30:

- State Transfers
- State Expenditures

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Current law establishes circumstances and limitations under which state departments can make transfers or incur overexpenditures, which are limited to \$5 million in the executive branch and \$1 million in the judicial branch in any fiscal year. These authorizations are scheduled to repeal on September 1, 2025. The bill continues them for five years, until September 1, 2030.

Background

The circumstances that currently allow for transfers or overexpenditures include:

- transfers of centralized appropriations;
- transfers between the Department of Health Care and Policy Financing and the Department of Human Services for materially similar and corresponding appropriations, based on Medicaid earned funds or as allowed by a Long Bill footnote;
- transfers of appropriations within a department for "like purposes," subject to approval by the Governor or Chief Justice, as applicable; and
- overexpenditures of an appropriation within the statutory purpose of a program, accomplishable within the available fund balance, and with permission of the Governor or Chief Justice, as applicable, provided that the department's subsequent fiscal year budget is restricted by the same amount, unless it seeks a supplemental appropriation.

State Transfers

The bill may result in transfers for the purposes described above. To the extent that transfers are necessary, they will be addressed by agencies within the authority granted under the bill and reconciled during the annual budget process.

State Expenditures

Beginning in FY 2025-26, by extending the overexpending authority of state agencies, the bill potentially increases spending compared to a situation where such authority expires and is not allowed. To the extent such overexpenditures occur, they will be addressed through the annual budget process and no appropriation is required in this bill.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-264: CASH FUND TRANSFERS TO THE GENERAL FUND

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep.; Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0833

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill transfers \$225.2 million from various cash funds to the General Fund in FY 2024-25 and FY 2025-26.

Types of impacts. The bill is projected to affect the following areas:

- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0	\$0
State Expenditures	\$0	\$0	\$0
Transferred Funds	\$171,349,790	\$53,876,222	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for this impact are shown in the table below.

**Table 1A
 State Transfers**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$171,349,790	\$53,876,222	\$0
Cash Funds	-\$171,349,790	-\$53,876,222	\$0
Net Transfer	\$0	\$0	\$0

Summary of Legislation

The bill makes one-time transfers to the General Fund from various cash funds, as shown in Table 2 below.

Transfers are made from the State Employee Reserve Fund, as well as cash funds in several departments, including the Governor’s Office (GOV), Legislative Department (LEG), and the Departments of Agriculture (CDA), Education (CDE), Higher education (CDHE), Labor and Employment (CDLE), Transportation (CDOT), Public Health and Environment (CDPHE), Human Services (DHS), Local Affairs (DOLA), Regulatory Agencies (DORA), Personnel and Administration (DPA), Public Safety (DPS), and Health Care Policy and Financing (HCPF).

FY 2024-25 transfers occur June 30, 2025, and FY 2025-26 transfers occur on July 1, 2025, except for the FY 2025-26 transfer from the Advanced Industries Acceleration Cash Fund, which occurs on June 30, 2026.

The bill also makes ongoing transfers from the Private Activity Bond Allocations Fund balance that exceeds \$100,000 annually at the end of each fiscal year.

In addition, the bill repeals the State Employee Reserve Fund, the Colorado Health Care Services Fund, the Primary Care Provider Sustainability Fund, and the Pediatric Hospice Care Cash Fund.

State Transfers

In FY 2024-25 and FY 2025-26, the bill transfers a total of \$225.2 million from various cash funds to the General Fund, as shown in Table 2.

Table 2
Transfers to the General Fund under SB 25-264

Cash Fund	Agency	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Employee Reserve Fund*	Statewide	\$12,912,688	\$0	\$0
Agriculture Management Fund	CDA	\$620,000	\$0	\$0
Diseased Livestock Indemnity Fund	CDA	\$250,000	\$0	\$0
Rodent Pest Control Fund	CDA	\$26,511	\$0	\$0
Cervidae Disease Revolving Fund	CDA	\$20,000	\$0	\$0
Rural Schools Cash Fund	CDE	\$160,414	\$0	\$0
High-Cost Special Education Trust Fund	CDE	\$59,849	\$0	\$0
Financial Reporting Fund	CDE	\$26,689	\$0	\$0
Public Education Fund	CDE	\$16,174	\$0	\$0
Teacher Residency Expansion Program Fund	CDE	\$11,630	\$0	\$0
Full Day Kindergarten Facility Capital Construction Fund	CDE	\$2,989	\$0	\$0
Dropout Prevention Activity Grant Fund	CDE	\$265	\$0	\$0
Private Occupational Schools Fund	CDHE	\$502,157	\$0	\$0
Major Medical Insurance Fund	CDLE	\$15,000,000	\$0	\$0
Petroleum Cleanup and Redevelopment Fund	CDLE	\$700,000	\$0	\$0
Scale Up Grant Fund	CDLE	\$500,000	\$0	\$0
Qualified Apprenticeship Intermediary Grant Fund	CDLE	\$500,000	\$0	\$0
Multimodal Transportation and Mitigation Options Fund	CDOT	\$71,400,000	\$0	\$0
Electrifying School Buses Grant Program Cash Fund	CDPHE	\$14,000,000	\$28,800,000	\$0
Vital Statistics Records Cash Fund	CDPHE	\$1,800,000	\$0	\$0
Community Impact Cash Fund	CDPHE	\$0	\$6,000,000	\$0
Natural Disaster Grant Fund	CDPHE	\$0	\$196,290	\$0
Senior Services Contingency Reserve Fund	DHS	\$0	\$680,000	\$0
Local Government Severance Tax Fund	DOLA	\$10,000,000	\$0	\$0

**Table 2 (Cont.)
 Transfers to the General Fund under SB 25-264**

Cash Fund	Agency	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Innovative Housing Incentive Program Fund	DOLA	\$8,500,000	\$0	\$0
Peace Officers Behavioral Health Support and Community Partnership Fund	DOLA	\$3,068,634	\$0	\$0
Private Activity Bond Allocations Fund**	DOLA	\$500,000	\$200,000	potential
Board of Assessment Appeals Cash Fund	DOLA	\$200,000	\$0	\$0
Nutrients Grant Fund	DOLA	\$0	\$192,500	\$0
Prescription Drug Monitoring Fund	DORA	\$1,750,000	\$0	\$0
Division of Professions and Occupations Cash Fund	DORA	\$1,372,843	\$0	\$0
Highway-Rail Crossing Signalization Fund	DORA	\$700,000	\$0	\$0
Division of Securities Cash Fund	DORA	\$200,000	\$0	\$0
Division of Banking Cash Fund	DORA	\$200,000	\$0	\$0
Division of Real Estate Cash Fund	DORA	\$200,000	\$0	\$0
Colorado Telephone Users with Disabilities Fund	DORA	\$200,000	\$0	\$0
Supplemental State Contribution Fund	DPA	\$0	\$5,000,000	\$0
State's Mission for Assistance In Recruiting and Training (Smart) Policing Grant Fund	DPS	\$500,000	\$0	\$0
Witness Protection Fund	DPS	\$200,000	\$0	\$0
Nuclear Materials Transportation Fund	DPS	\$0	\$100,000	\$0
Advanced Industries Acceleration Cash Fund	GOV	\$11,011,550	\$7,710,500	\$0
Technology Risk Prevention and Response Fund	GOV	\$7,000,000	\$0	\$0
Energy Fund	GOV	\$0	\$125,000	\$0
Innovative Energy Fund	GOV	\$0	\$154,862	\$0

**Table 2 (Cont.)
 Transfers to the General Fund under SB 25-264**

Cash Fund	Agency	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Cannabis Resource Optimization Cash Fund	GOV	\$0	\$900,000	\$0
Community Access to Electric Bicycles	GOV	\$0	\$512,570	\$0
Universal High School Scholarship Cash Fund (Opportunity Next)	GOV	\$0	\$3,304,500	\$0
Colorado Health Care Services Fund	HCPF	\$674,317	\$0	\$0
Primary Care Provider Sustainability Fund	HCPF	\$24,009	\$0	\$0
Pediatric Hospice Care Cash Fund	HCPF	\$431	\$0	\$0
Legislative Department Cash Fund	LEG	\$6,338,640	\$0	\$0
Affordable Housing and Home Ownership Cash Fund	LEG	\$200,000	\$0	\$0
Total		\$171,349,790	\$53,876,222	\$0

* The bill repeals these funds.

** Transfers from the Private Activity Bond Allocations Fund in DOLA are annual transfers at the end of each fiscal year based on fund balance over \$100,000. This amount has not been estimated for FY 2026-27 and beyond.

State Expenditures

Some of the transfers identified in Table 2 transfer unexpended money remaining in the fund at the end of the year and as a result, have no impact on state expenditures. Other transfers result in a decrease in state expenditures from the cash funds, with that money instead available to be spent from the General Fund. Expenditure reductions are assumed to be accounted for in the Long Bill for FY 2025-26 and have not been estimated in the fiscal note.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature, except that the repeal of the Pediatric Hospice Care Cash Fund takes effect July 1, 2025.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-265: CHANGE CASH FUNDS TO SUBJECT TO ANNUAL APPROPRIATION

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-0920

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill makes several existing cash funds subject to annual appropriations.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. For FY 2025-26, the bill includes an appropriation of \$284,167 to the Department of Human Services. Other adjustments to appropriations related to this bill are assumed to occur in the FY 2025-26 Long Bill.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures ¹	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ The shift to annual appropriations may change expenditures from affected cash funds relative to what state agencies would have spent when the fund was continuously appropriated for their use. This change cannot be estimated.

Summary of Legislation

The bill makes the following six cash funds, which are currently continuously appropriated, subject to annual appropriations:

- the Child Welfare Cash Fund in the Department of Human Services (CDHS);
- the Community Impact Cash Fund in the Department of Public Health and Environment (CDPHE);
- the Board of Assessment Appeals Cash Fund in the Department of Local Affairs (DOLA);
- the Mobile Home Park Act Dispute Resolution and Enforcement Program Fund in DOLA;
- the Public Safety Communications Revolving Fund in the Department of Public Safety (CDPS); and
- the Sustainability Revolving Fund in the Department of Personnel and Administration (DPA).

State Expenditures

When a cash fund is continuously appropriated, the department may spend the money in the fund without further authorization. Making these funds subject to annual appropriations limits what the departments may spend to the amount of the appropriation made by the General Assembly. Affected agencies will require an appropriation to continue spending from the identified funds. If appropriations are provided at a lower level than would otherwise have been spent, state expenditures may decrease. It is assumed that appropriations to the affected departments will be made through the FY 2025-26 Long Bill and adjusted as necessary in the future through the annual budget process, except the appropriation to CDHS, which is included in the bill.

Requiring annual appropriations from these funds increases workload in the requesting department, the Office of State Planning and Budgeting, and the Joint Budget Committee Staff in Legislative Department for these funds to be accounted for during the budget process. This workload is expected to be minimal and no change in appropriations is required.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill includes an appropriation of \$284,167 from the Child Welfare Cash Fund to the Department of Human Services.

For FY 2025-26, the bill increases required cash fund appropriations to the departments identified above. It is assumed that these appropriations will be made in the FY 2025-26 Long Bill, rather than in this bill.

State and Local Government Contacts

Human Services

Public Health and Environment

Joint Budget Committee Staff

Public Safety

Local Affairs

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-266: REPEAL STATUTORY APPROPRIATION REQUIREMENTS

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota; Taggart

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Published for: Senate Appropriations

Drafting number: LLS 25-0954

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill repeals several required annual appropriations to the Department of Early Childhood, Department of Human Services, and Behavioral Health Administration.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- State Transfers

Appropriations. For FY 2025-26, the bill requires and includes a reduction in appropriations of \$150,000 to the Department of Early Childhood, and a net-zero change in appropriations to the Department of Human Services.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$150,000	-\$150,000
Transferred Funds	-\$1,165,039	-\$1,165,039
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below

**Table 1A
 State Transfers¹**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$1,165,039	\$1,165,039
Cash Funds	-\$1,165,039	-\$1,165,039
Net Transfer	\$0	\$0

¹ The bill repeals a transfer that currently is made through an appropriation from the General Fund.

**Table 1B
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$1,015,039	\$1,015,039
Cash Funds	-\$1,165,039	-\$1,165,039
Federal Funds	\$0	\$0
Centrally Appropriated	\$0	\$0
Total Expenditures	-\$150,000	-\$150,000
Total FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill repeals the requirement that the General Assembly make the following annual appropriations:

- to the Performance-based Collaborative Management Incentive Cash Fund in the Department of Human Services (CDHS) to serve children who would benefit from integrated multi-agency services;
- \$150,000 to the Child Abuse Prevention Trust Fund in the Department of Early Childhood (CDEC) to reduce prenatal substance exposure;
- \$200,000 to the Behavioral Health Administration (BHA) for selecting a recovery residence certifying body;
- \$4.0 million to the BHA for housing assistance for eligible individuals with substance use disorders who have no supportive housing options; and
- \$1.6 million from the General Fund to the BHA for the Recovery Support Services Grant Program.

State Transfers

Current law requires an annual appropriation from the General Fund to the Collaborative Management Incentive Cash Fund, which is expected to transfer \$1.2 million in FY 2025-26. The bill repeals this requirement and instead appropriates money directly to the program without a transfer to the cash fund.

State Expenditures

Removing the appropriation requirements allows the General Assembly to set appropriations for these programs at its discretion. Based on the appropriations in the bill, the bill reduces state General Fund expenditures by \$150,000 to the CDEC beginning in FY 2025-26. For CDHS and BHA, the bill modifies funding mechanisms and state law related to funding, but does not change program expenditures. Specific impacts are discussed below.

Department of Early Childhood

The bill decreases expenditures from the Child Abuse Prevention Trust Fund in CDEC by \$150,000 beginning in FY 2025-26.

Department of Human Services

Under current law and in the FY 2025-26 Long Bill, \$1.2 million is appropriated from the General Fund to the Collaborative Management Incentive Cash Fund, and then reappropriated to CDHS. The bill removes this mechanism and instead appropriates \$1.2 million directly to CDHS. As a result, the bill has no net change to expenditures in CDHS.

Behavioral Health Administration

The bill repeals three statutorily required appropriation amounts to the BHA; however, appropriations for the same amounts are included in the Long Bill. As a result, the bill only removes the specific amounts from statute, but does not change funding for certification of a recovery residence certifying body, housing assistance for individuals with substance use disorders, or the Recovery Support Services Grant.

Effective Date

The bill takes effect July 1, 2025.

State Appropriations

For FY 2025-26, the bill includes a General Fund appropriation reduction of \$150,000 to the Colorado Department of Early Childhood from the General Fund.

For FY 2025-26, the bill includes the following appropriation changes to the Division of Child Welfare in the Colorado Department of Human Services:

- a decrease of \$1,165,039 from the General Fund to the Collaborative Management Cash Fund, and a decrease of the same amount in reappropriated funds to CDHS; and
- an increase of \$1,165,039 from the General Fund to CDHS.

State and Local Government Contacts

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB25-267: ELIMINATE ROLL-FORWARD AUTH IN UTILITIES LINE ITEM

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1007

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill removes the ability for state agencies to purchase energy conservation equipment and services with unspent funds in their utilities line item without a further appropriation.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

Under current law, state agencies may use unexpended and unencumbered money from their utilities line item to purchase energy conservation equipment and services without further appropriation in the following fiscal year. The bill eliminates this roll-forward authority.

State Expenditures

The bill may decrease expenditures in agencies starting in FY 2025-26 by removing the ability of unspent money in utilities line items to fund certain conservation activities in the following fiscal year. At this time, an estimate of any unspent money is not available and will depend on state agency spending decisions and utility costs. To the extent any agency utilities line items have unspent money at the end of the fiscal year, this will result in additional money in the original fund source in the following year, including for the General Fund and affected cash funds.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-268: CHANGES TO MONEY IN THE MARIJUANA TAX CASH FUND

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: House Appropriations
Drafting number: LLS 25-1023

Version: First Revised Note
Date: April 7, 2025

Fiscal note status: This revised fiscal note reflects the reengrossed bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill reduces certain expenditures from the Marijuana Tax Cash Fund, creates a one-time transfer, and modifies the distribution of marijuana special sales tax revenue beginning in FY 2025-26.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- State Transfers and Diversions
- TABOR Refunds
- Local Government

Appropriations. For FY 2025-26, the bill includes a \$3 million reduction in appropriations from the Marijuana Tax Cash Fund to the Department of Higher Education.

Table 1
State Fiscal Impacts

Type of Impact ¹	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	-\$22.5 million	-\$3.0 million
Transferred Funds	-\$19.5 million	\$0
Diverted Funds	\$8.9 million	\$9.1 million
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

**Table 1A
 State Expenditures**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
Marijuana Tax Cash Fund	-\$3.0 million	-\$3.0 million
Capital Construction Assistance Fund (BEST program)	-\$20.0 million	\$0
Marijuana Entrepreneur Fund	\$550,000	\$0
Distributions to Local Governments	\$0	\$0
Total Expenditures	-\$22.5 million	-\$3.0 million
Total FTE	0.0 FTE	0.0 FTE

**Table 1B
 State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
Marijuana Tax Cash Fund	\$19.5 million	\$0
Capital Construction Assistance Fund (BEST program)	-\$20.0 million	\$0
Marijuana Entrepreneur Fund	\$550,000	\$0
Net Transfer	\$0	\$0

**Table 1C
 State Diversions**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
Marijuana Tax Cash Fund	\$8.9 million	\$9.1 million
Distributions to Local Governments	-\$8.9 million	-\$9.0 million
General Fund	-\$1,777	-\$1,809
State Public School Fund	-\$12,442	-\$12,664
Net Diversions	\$0	\$0

Summary of Legislation

The bill makes several changes to Marijuana Tax Cash Fund (MTCF) expenditures and marijuana revenue distributions.

The bill makes the following changes to appropriations and transfers from the MTCF:

- eliminates an appropriation for the Medication-Assisted Treatment Expansion Pilot Program beginning in FY 2025-26;
- eliminates a \$20 million transfer from the MTCF to the Building Excellent Schools Today (BEST) Program schedule to occur on June 1, 2026; and
- creates a one-time \$550,000 transfer from the MTCF to the Marijuana Entrepreneur Fund on July 1, 2025.

Additionally, the bill modifies the distribution of marijuana special sales tax revenue. Under current law, 90 percent of special sales revenue is retained by the state and distributed to the MTCF, General Fund, and State Public School Fund, and 10 percent is distributed to local governments. The bill modifies these distributions by reducing the local share from 10 percent to 5 percent and increasing the MTCF distribution by a similar amount, and slightly adjusting the distributions to the General Fund and State Public School Fund.

Background and Assumptions

The current distribution of marijuana revenue is described in more detail in Legislative Council Staff's [Marijuana in the State Budget memo](#). The fiscal note assumes the [March 2025 LCS Forecast](#) for marijuana special sales tax revenue.

State Transfers and Diversions

The bill eliminates a \$20.0 million one-time transfer from the MTCF to the Capital Construction Assistance Fund for the BEST program and initiates a one-time \$550,000 transfer to the Marijuana Entrepreneur Fund in FY 2025-26. Additionally, the bill modifies the distribution of marijuana special sales tax revenue by the amounts shown in Table 1C above. This change in distribution will decrease the allotment to local governments by \$8.9 million in FY 2025-26, \$9.1 million in FY 2026-27 and future years, and increase funding to the state, primarily the MTCF, by the same amounts.

State Expenditures

The bill reduces state expenditures on net by \$22.5 million in FY 2025-26 and \$3.0 million in FY 2026-27 and ongoing. This includes an ongoing reduction in expenditures of \$3.0 million per year from the MTCF for the Medication-Assisted Treatment Expansion Pilot Program, a one-time \$20.0 million reduction in FY 2025-26 for spending on the BEST program, and a one-time \$550,000 transfer to the Marijuana Entrepreneur Fund.

Additionally, the bill is expected to increase workload in the Department of Revenue in FY 2024-25 only to make software changes to adjust distributions of marijuana special sales tax revenue to local governments. This work can be accomplished within existing appropriations.

Including all changes to transfers, diversions, and expenditures, the bill increases the amount of money available in the Marijuana Tax Cash Fund by \$31.4 million in FY 2025-26, \$12.1 million in FY 2026-27, and approximately \$12.0 million in future years.

Local Government

The bill is expected to reduce distributions of marijuana special sales tax revenue to local governments by \$8.9 million in FY 2025-26, \$9.1 million in FY 2026-27, and similar amounts in future years, as shown in Table 1C above.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2025-26, the bill includes a reduction in appropriations of \$3,000,000 from the Marijuana Tax Cash Fund to the Department of Higher Education.

State and Local Government Contacts

Education

Joint Budget Committee Staff

Higher Education

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-269: TRANSFER TO INFRASTRUCTURE INVEST & JOBS ACT CASH FUND

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

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Published for: Senate Appropriations
Drafting number: LLS 25-1040

Version: Initial Fiscal Note
Date: March 31, 2025

Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 budget package.

Summary Information

Overview. The bill transfers \$4 million from the General Fund to the Infrastructure Investment and Jobs Act Cash Fund in FY 2025-26.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26 only:

- State Transfers

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$4,000,000	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

**Table 1A
State Transfers**

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	-\$4,000,000	\$0
Infrastructure Investment and Jobs Act Cash Fund	\$4,000,000	\$0
Net Transfer	\$0	\$0

Summary of Legislation

On July 1, 2025, the bill transfers \$4 million from the General Fund to the Infrastructure Investment and Jobs Act Cash Fund in the Governor’s Office.

Background

The Infrastructure Investment and Jobs Act Cash Fund provides the nonfederal matching funding necessary for the state or a local government to be eligible to receive federal approval and federal funds for certain categories of infrastructure projects allowed under the federal Infrastructure Investment and Jobs Act. The fund is annually appropriated to any principal department and the Governor’s Office. Subject to approval by the Governor, a department may expend money in the fund as matching funds for certain infrastructure categories.

State Transfers

The bill transfers \$4 million from the General Fund to the Infrastructure Investment and Jobs Act Cash Fund on July 1, 2025.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Governor

Joint Budget Committee Staff

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 25-270: ENTERPRISE NURSING FACILITY PROVIDER FEES

Prime Sponsors:

Sen. Bridges; Amabile
Rep. Bird; Sirota

Fiscal Analyst:

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Published for: Senate Appropriations

Drafting number: LLS 25-1037

Version: Initial Fiscal Note

Date: March 31, 2025

Fiscal note status: The fiscal note reflects the introduced bill.

Summary Information

Overview. The bill diverts nursing facility fee revenue into the Colorado Healthcare Affordability and Sustainability Enterprise in the Department of Health Care Policy and Financing.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Revenue
- State Expenditures
- State Transfers
- TABOR Refunds

Appropriations. For FY 2024-25 and FY 2025-26, the bill requires several changes to appropriations for the Department of Health Care Policy and Financing that result in no net change in total appropriations. See State Appropriations section.

**Table 1
State Fiscal Impacts**

Type of Impact ¹	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue ²	\$0	\$0	\$0
State Expenditures ³	\$0	\$10,140,370	\$0
Diverted Funds	\$0	\$0	\$0
Change in TABOR Refunds	-\$10,140,370	-\$65,136,502	-\$65,136,502
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Fund sources for these impacts are shown in the tables below.

² The bill repeals existing fees and creates new fees, resulting in no net change in state revenue. See Table 1A below.

³ This FY 2025-26 expenditure impact is not anticipated under the OSPB Forecast used by the Joint Budget Committee for budget balancing purposes.

**Table 1A
State Revenue**

Fund Source and Tabor Status	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Nursing Facility CF (nonexempt)	-\$9,781,898	-\$62,986,221	-\$62,986,221
Service Fee Fund (nonexempt)	-\$358,471	-\$2,150,281	-\$2,150,281
HAS Nursing Facility Provider Fee CF (exempt)	\$9,781,898	\$62,986,221	\$62,986,221
HAS Intermediate Care Facility Fee CF (exempt)	\$358,471	\$2,150,281	\$2,150,281
Total Revenue	\$0	\$0	\$0

**Table 1B
State Expenditures**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund ¹	\$0	\$10,140,370	\$0
Cash Funds	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
Centrally Appropriated	\$0	\$0	\$0
Total Expenditures	\$0	\$10,140,370	\$0
Total FTE	0.0 FTE	0.0 FTE	0.0 FTE

¹ Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for balancing, the bill would not require a \$10.1 million General Fund expenditure in FY 2025-26.

**Table 1C
Change in TABOR Refunds¹**

Fund Source	Current Year FY 2024-25	Budget Year FY 2025-26	Out Year FY 2026-27
Property Tax Reimbursements to Local Govts.	-\$10,140,370	\$0	\$0
Six-Tier Sales Tax Refunds	\$0	-\$65,136,502	-\$65,136,502
Net Change in TABOR Refunds	-\$10,140,370	-\$65,136,502	-\$65,136,502

¹ Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for Balancing, the bill would reduce six-tier sales tax refunds by \$10.1 million in FY 2024-25, with no change to refunds via property tax reimbursements to local governments.

Summary of Legislation

Beginning May 1, 2025, the bill shifts fee collection for nursing facilities to the Colorado Healthcare Affordability and Sustainability Enterprise (CHASE) within the Department of Health Care Policy and Financing (HCPF). Because CHASE is an enterprise, fee revenue will be TABOR exempt.

Currently, nursing facility providers and intermediate care facilities pay a fee to the state. Those fees go to the Medicaid Nursing Facility Cash Fund and Service Fee Fund. The bill eliminates those fees, replaces them with similar fees to be collected by CHASE, and creates two new cash funds for the fees (the Healthcare Affordability and Sustainability (HAS) Nursing Facility Provider Fee Cash Fund and the HAS Intermediate Care Facility Fee Cash Fund). A new board within CHASE will support the implementation and calculation of the fees. In return for paying the fees, the facilities will receive support from CHASE through matching federal funds on fees, including sustained or increased reimbursement rates and supplemental Medicaid payments.

The bill requires the State Treasurer to transfer remaining balances of the existing cash funds to the new HAS Cash Funds on June 30, 2025. The bill also makes conforming changes to CHASE statutes, including renaming the existing CHASE-administered fee on hospitals from "HAS Fee" to the "Hospital Provider Fee."

State Revenue

The bill repeals existing fees collected by HCPF and creates new fees collected by CHASE, resulting in no net change to state revenue. Specifically, the bill repeals the provider fee charged to nursing facility and intermediate care facilities, which will reduce revenue to the Medicaid Nursing Facility Cash Fund and Service Fee Fund by \$10.1 million for FY 2024-25 and \$65.1 million in FY 2025-26 and future years. Revenue to the newly created HAS Nursing Facility Provider Fee Cash Fund and HAS Intermediate Care Facility Fee Cash Fund will increase by the same amounts, assuming the fees imposed by CHASE on nursing facilities will be set at rates similar to the repealed fees. See Table 1A above for additional detail on these changes in state revenue.

State Transfers

The fiscal note assumes no funds will be transferred from the repealed funds on June 30, 2025, as HCPF is expected to spend any existing cash fund balances before the end of the fiscal year.

State Expenditures

The bill increases state expenditures by \$10.1 million in FY 2025-26 only, based on the March 2025 LCS Economic and Revenue Forecast. These costs will be incurred in the Department of the Treasury and paid from the General Fund. The bill also minimally increases workload in HCPF and the Governor's Office.

Property Tax Reimbursements to Local Governments

For FY 2025-26 only, the bill increases General Fund expenditures by \$10.1 million as a result of reduced revenue subject to TABOR in FY 2024-25. Under the March 2025 LCS Forecast, the FY 2024-25 TABOR surplus is not expected to be large enough to fully fund reimbursements to local governments for the constitutional homestead exemptions. The fiscal note assumes that General Fund expenditures will be required to fully fund the reimbursements. Therefore, reducing revenue subject to TABOR by \$10.1 million in FY 2024-25 results in a corresponding increase in General Fund expenditures for FY 2025-26 to fund property tax reimbursements. This impact is not anticipated under the OSPB forecast used by the Joint Budget Committee for budget balancing purposes.

Facility Provider Fee Enterprise Support Board

HCPF will facilitate the Facility Provider Fee Enterprise Support Board and reimburse members for any actual and necessary expenses. Given the limited number of members, this impact is expected to be minimal, but will be accounted for through the annual budget process once the total number of in-person meetings per year is decided.

Workload will also minimally increase in the Governor's Office to make appointments to board and in state departments with employees appointed to the board.

TABOR Refunds

The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers by \$10.1 million in the current FY 2024-25, and \$65.2 million in FY 2025-26 and future years. This estimate assumes the March 2025 LCS Forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2026-27.

The reduction occurs from repealing existing nursing facility provider fees subject to TABOR and creating new fees that accrue to a state enterprise that is exempt from TABOR. The net result is a reduction in cash fund revenue subject to TABOR. For FY 2025-26 and future years when the state has a TABOR refund obligation, decreased cash fund revenue subject to TABOR will increase the amount of General Fund available to spend or save elsewhere in the budget.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

FY 2024-25 Appropriations

For FY 2024-25, the bill requires the following adjustments to appropriations to the Department of Health Care Policy and Financing that result in no net change to total appropriations:

- an increase of \$10,140,370, including \$9,781,898 from the Healthcare Affordability and Sustainability Nursing Facility Provider Fee Cash Fund and \$358,472 from the Healthcare Affordability and Sustainability Intermediate Care Facility Fee Cash Fund; and
- a corresponding decrease of \$10,140,370, including \$9,781,898 from the Medicaid Nursing Facility Cash Fund and \$358,472 from the Service Fee Fund.

FY 2025-26 Appropriations

For FY 2025-26, the bill requires and includes the following adjustments to appropriations to the Department of Health Care Policy and Financing that result in no net change to total appropriations:

- an increase of \$65,136,502, including \$62,986,221 from the Healthcare Affordability and Sustainability Nursing Facility Provider Fee Cash Fund and \$2,150,281 from the Healthcare Affordability and Sustainability Intermediate Care Facility Fee Cash Fund; and
- a corresponding decrease of \$65,136,502, including \$62,986,221 from the Medicaid Nursing Facility Cash Fund and \$2,150,281 from the Service Fee Fund.

In addition, for FY 2025-26, under the March 2025 LCS Forecast, the bill would also require an appropriation of \$10,140,370 from the General Fund to the Department of the Treasury for property tax reimbursements. Under the March 2025 OSPB Forecast selected by the Joint Budget Committee for balancing, this appropriation is not required.

State and Local Government Contacts

Joint Budget Committee Staff