



Fiscal Note
Legislative Council Staff
Nonpartisan Services for Colorado’s Legislature

SB 25-122: EXTENDING ORGAN & TISSUE DONATION FUND

Prime Sponsors:

Sen. Coleman; Simpson
Rep. Bacon; English

Fiscal Analyst:

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Bill Outcome: Signed into Law
Drafting number: LLS 25-0679

Version: Final Fiscal Note
Date: August 13, 2025

Fiscal note status: The final fiscal note reflects the enacted bill.

Summary Information

Overview. The bill removes the current 2027 repeal dates for the Emily Keyes – John W. Buckner Organ and Tissue Donation Awareness Fund and extends the fund indefinitely.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis beginning in FY 2026-27:

- State Revenue
- State Expenditures

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts¹

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27	Out Year FY 2026-27
State Revenue (Cash Funds)	\$0	\$0	\$437,550
State Expenditures (Cash Funds)	\$0	\$0	\$437,550
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 Revenue and expenditures starting in FY 2026-27 represent the continuation of an existing program beyond its current repeal date.

Summary of Legislation

The Emily Keyes – John W. Buckner Organ and Tissue Donation Awareness Fund was established in 2007 and receives donations to provide transplants for organs through a third-party organization. The fund is scheduled to repeal in September 2027; the bill continues the fund indefinitely.

State Revenue and Expenditures

The bill is expected to continue state revenues and expenditures to the Organ and Tissue Donation Awareness Fund on an ongoing basis beginning in FY 2026-27. Based on donations received by the State Treasury for the past five fiscal years, the fund is estimated to receive about \$437,550 in donations annually. No additional workload is required for the Treasury or the Department of Revenue to implement the program.

Effective Date

The bill was signed into law by the Governor and took effect on June 4, 2025.

State and Local Government Contacts

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](#).