



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SCR 25-002: CHILD SEXUAL ABUSE ACCOUNTABILITY AMENDMENT

Prime Sponsors:

Sen. Danielson; Michaelson Jenet
Rep. Duran

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Fiscal note status: The fiscal note reflects the introduced resolution.

Summary Information

Overview. This resolution refers a measure to the 2026 general election ballot to amend the state constitution that, if approved by voters, would allow the General Assembly to pass certain laws concerning child sexual abuse that are retrospective.

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

- 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 concurrent resolution refers a ballot measure to voters at the November 2026 election. If approved, the measure would allow the General Assembly to pass a retrospective law allowing victims of sexual abuse that occurred while the victim was a minor to bring a civil claim for their abuse. The measure would also allow the General Assembly to retrospectively waive governmental immunity for a child sexual abuse civil claim.

Background

The Colorado Constitution currently does not allow the General Assembly to pass a law that is retrospective, meaning a law that changes a persons' rights in the past. The General Assembly enacted [Senate Bill 21-088](#), which allowed a victim of child sexual abuse to bring forward a claim beyond the current statute of limitations. Because this law was retrospective, the Colorado Supreme Court deemed it unconstitutional.

State Expenditures

As outlined below, the bill will increase state election expenditures to refer a measure to the ballot, paid using existing appropriations. It may also result in future laws passed by the General Assembly concerning child sexual abuse. The impact of any future legislation has not been estimated.

Election Expenditures—Existing Appropriations

This resolution includes a referred measure that will appear before voters at the November 2026 general election. While no additional appropriation is required, certain election costs are incurred by the state when ballot measures are referred. These include reimbursing counties for certain election costs; publishing the text and title of the measure in newspapers across the state; and preparing and mailing the ballot information booklet.

Future Laws concerning Child Sexual Abuse

This fiscal note does not address costs to the state from allowing additional claims regarding child sexual abuse or from waiving governmental immunity for these claims, as this resolution only authorizes the General Assembly to enact legislation on these matters in the future if the referred measure is approved by voters. It does not immediately impact the ability of an individual to pursue such a claim. Any such costs would be addressed in a future fiscal note should the referred measure pass and the General Assembly consider legislation on the topic.

Effective Date

The resolution takes effect upon enactment by the General Assembly. If approved by voters, the referred measure takes effect upon proclamation of the Governor, no later than 30 days after the election results are canvassed.

State and Local Government Contacts

Denver County Courts

Personnel

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](#).