



# 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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**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<br>FY 2025-26 | Out Year<br>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**

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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**

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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**

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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**

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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**

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

## **State Appropriations**

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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**

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Joint Budget Committee Staff