



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

SB 25-311: INACTIVE CASH FUNDS

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

Josh Abram, 303-866-3561
josh.abram@coleg.gov

Bill Outcome: Signed into Law
Drafting number: LLS 25-1067

Version: Final Fiscal Note
Date: July 11, 2025

Fiscal note status: The final fiscal note reflects the enacted bill, which was requested by the Joint Budget Committee.

Summary Information

Overview. The bill transfers the balance of repealed cash funds to the General Fund.

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

- Minimal State Workload
- 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

The bill requires that the Office of the State Controller transfer the balance of any repealed cash fund to the General Fund. The office must annually submit a report to the Joint Budget Committee that identifies any funds that have not been appropriated in the prior two state fiscal years, the balance of those funds, and the total amount that the office has transferred to the General Fund from repealed cash funds.

State Transfers

Unless otherwise provided, the bill transfers the balance of any repealed cash fund to the General Fund on June 30, 2025 (in the current FY 2024-25), and each June 30 thereafter. No estimate of the amount to be transferred is available.

State Expenditures

The bill increases workload for the State Controller in the Department of Personnel and Administration to prepare annual reports for the Joint Budget Committee. This effort does not require new appropriations.

Effective Date

This bill was signed into law by the Governor and took effect on June 3, 2025.

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](#).