



# 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

**Fiscal Analyst:**

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**Bill Outcome:** Lost in Senate

**Drafting number:** LLS 25-0005

**Version:** Final Fiscal Note

**Date:** September 3, 2025

**Fiscal note status:** The final fiscal note reflects the introduced resolution. The concurrent resolution was deemed lost in the Senate on April 24, 2025; therefore, the impacts identified in this analysis do not take effect.

### Summary Information

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

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

- State Expenditures

**Appropriations.** No appropriation was 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

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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

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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

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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

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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

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Denver County Courts

Personnel

Judicial

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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](#).