

**Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 26-0651.01 Craig Harper x3481

HOUSE BILL 26-1410

HOUSE SPONSORSHIP

Sirota, Brown, Taggart, Bacon, Boesenecker, Clifford, Duran, Espenosa, Garcia, Gilchrist, Goldstein, Jackson, Lindsay, McCluskie, McCormick, Nguyen, Paschal, Rydin, Smith, Story, Titone, Woodrow

SENATE SPONSORSHIP

Bridges, Amabile, Kirkmeyer

House Committees
Appropriations

Senate Committees
Appropriations

A BILL FOR AN ACT

101 **CONCERNING THE PROVISION FOR PAYMENT OF THE EXPENSES OF THE**
102 **EXECUTIVE, LEGISLATIVE, AND JUDICIAL DEPARTMENTS OF THE**
103 **STATE OF COLORADO, AND OF ITS AGENCIES AND INSTITUTIONS,**
104 **FOR AND DURING THE FISCAL YEAR BEGINNING JULY 1, 2026,**
105 **EXCEPT AS OTHERWISE NOTED.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

Provides for the payment of expenses of the executive, legislative, and judicial departments of the state of Colorado, and of its agencies and

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

SENATE
Amended 2nd Reading
April 15, 2026

HOUSE
3rd Reading Unamended
April 11, 2026

HOUSE
Amended 2nd Reading
April 10, 2026

institutions, for and during the fiscal year beginning July 1, 2026, except as otherwise noted.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1. Definitions - general provisions.**

3 As used in this act, the following definitions and general
4 provisions shall apply:

5 (1) Section 24-75-112, C.R.S., provides definitions in order to
6 specify the purpose of certain line items of appropriation.

7 (2) The funds designated to constitute the state emergency reserve
8 for the 2026-27 fiscal year are:

9 (a) The disaster emergency fund created in section 24-33.5-706
10 (2)(a), C.R.S., up to a maximum of \$212,368,830;

11 (b) The state emergency reserve cash fund created in section
12 24-77-104 (6)(a), C.R.S., up to a maximum of \$150,721,859;

13 (c) The marijuana tax cash fund created in section 39-28.8-501
14 (1), C.R.S., up to a maximum of \$100,000,000;

15 (d) The unclaimed property tourism promotion trust fund created
16 in section 38-13-801.5 (1), C.R.S., up to a maximum of \$5,000,000;

17 (e) The major medical insurance fund created in section 8-46-202
18 (1)(a), C.R.S., up to a maximum of \$25,000,000;

19 (f) The Colorado water conservation board construction fund
20 created in section 37-60-121 (1)(a), C.R.S., up to a maximum of
21 \$33,000,000;

22 (g) The severance tax perpetual base fund created in section
23 39-29-109 (2)(a)(I.5), C.R.S., up to a maximum of \$35,000,000;

24 (h) Up to \$53,337,711 of state properties as follows:

25 (I) The capitol annex building located at 1375 Sherman Street,

1 Denver, Colorado, 80203, which has a value of \$37,237,711; and

2 (II) The state parking garage located at 1350 Lincoln Street,
3 Denver, Colorado, 80203, which has a value of \$16,100,000.

4 **SECTION 2. Appropriation.**

5 (1) The sums included in this act are appropriated from money in
6 the general fund or the indicated cash funds or are reappropriated funds,
7 for the payment of the ordinary operating costs of the executive,
8 legislative, and judicial departments of the state, and of its agencies and
9 institutions, for the fiscal year commencing July 1, 2026.

10 (2) Figures in this act are listed under columns that describe
11 certain characteristics of the figures, as follows:

12 (a) The figures in the "item & subtotal" column are the amounts
13 made available by appropriation for expenditure by the department,
14 division, institution, or entity within each line item, except for the figures
15 that appear directly beneath a line, which figures are subtotals of the
16 preceding line item appropriation amounts.

17 (b) The figures in the "total" column are the total of the "item &
18 subtotal" amounts made available by appropriation for expenditure by the
19 department, division, institution, or entity for each line item within the
20 department, division, institution, or entity.

21 (c) The figures in the "general fund", "cash funds",
22 "reappropriated funds", and "federal funds" columns are the amounts
23 from each funding source made available to the department, division,
24 institution, or program for expenditure within each line item.

25 (d) The figures in the "general fund" are the maximum amount
26 that may be expended by the department, division, institution, or entity for
27 expenditure from the general fund within each line item.

1 (e) (I) The figures in the "cash funds" and "reappropriated funds"
2 columns, including the figures in any related letter notes, are the amount
3 of all non-general fund sources and all nondirect federal fund sources that
4 may be expended by the department, division, institution, or entity within
5 each line item. These amounts may be cash funds established by statute,
6 nonstatutory cash accounts, tuitions, overhead reimbursements, certain
7 fees, governmental and nongovernmental "third-party" payments,
8 payments for services, and interagency transfers. The figures indicate the
9 maximum amount that may be expended from cash funds or the specified
10 cash fund sources for the purposes shown. The amount of each cash funds
11 or reappropriated funds appropriation is expressly declared to be
12 nonseverable from the agency, source, and purpose of the appropriation,
13 and shall not be used for any other agency or purpose.

14 (II) Whenever a state agency receives cash funds or
15 reappropriated funds from a centralized appropriation that this act does
16 not identify as a duplicate appropriation, this subsection (2)(e) does not
17 apply.

18 (III) Whenever the controller creates an account solely for the
19 purpose of establishing the obligation of a state agency to generate cash
20 funds or reappropriated funds for distribution to another state agency to
21 which this act appropriates the cash funds or reappropriated funds, this
22 subsection (2)(e) does not apply to the account created or to the
23 distribution.

24 (IV) This subsection (2)(e) does not apply to cash funds fund
25 figures that are marked with an "(L)".

26 (f) The figures in the "reappropriated funds" columns are the
27 amounts that are appropriated again subsequent to an initial appropriation

1 in the same fiscal year. The designation of funds as reappropriated funds
2 has no bearing on whether the appropriation of these funds constitutes a
3 grant from the state of Colorado pursuant to section 20 (2)(d) of article X
4 of the state constitution.

5 (g) (I) The figures in the "federal funds" columns are the amounts
6 of federal funds that are earned or received by a department, division,
7 institution, or entity for expenditure within each line item.

8 (II) The figures in the "federal funds" column earned or received
9 under the following federal programs, which are subject to a state match
10 or which are subject to transfer to other block grants, are limits on the
11 amount of expenditures of the funds, and the funds shall be expended in
12 accordance with applicable state and federal statutes, including all
13 provisions of this act:

14 (A) Title XX Social Services Block Grant; and

15 (B) Maternal and Child Health Block Grant.

16 (III) The figures in the "federal funds" column earned or received
17 under the following federal programs are limits on the amount of
18 expenditures of the funds, and the funds shall be expended in accordance
19 with applicable state and federal statutes, including all provisions of this
20 act:

21 (A) Child Care Development Funds; and

22 (B) Temporary Assistance for Needy Families Block Grant.

23 (IV) The figures in the "federal funds" column for all programs
24 other than those described in subsections (2)(g)(II) and (2)(g)(III) of this
25 section are anticipated federal funds, and, although these funds are not
26 appropriated by this act, they are noted for the purpose of indicating the
27 assumption used relative to those funds in developing the basic

1 appropriations amounts.

2 (3) (a) Capital letters appear directly to the right of certain figures
3 within this act. These notations describe characteristics of the attached
4 figure that are different than the characteristics that are described by the
5 column that the figure is listed under as described in this subsection (3).

6 (b) (I) Where the letter "(M)" appears directly to the right of a
7 figure listed in a "general fund" column, the appropriation described by
8 that figure, when combined with the related general fund transfers from
9 the centralized appropriations to the relevant department, division,
10 institution, or entity, is used to support a federally supported program and
11 is the maximum amount of general fund money that may be expended in
12 that program, except where otherwise provided.

13 (II) In the event that additional federal funds are available for a
14 federally supported program, the combined general fund amount noted as
15 "(M)" is reduced by the amount of federal funds earned or received in
16 excess of the figure shown in the "federal funds" column for that
17 program. In the event that the federal funds earned or received are less
18 than the amount shown in the "federal funds" column, the combined
19 general fund amount noted as "(M)" is reduced proportionately. Where
20 general fund support is required as a condition for the acceptance of
21 federal funds and the state matching requirements are reduced, the
22 combined general fund amount noted as "(M)" is reduced proportionately.
23 This subsection (3)(b)(II) only applies to the general fund amount that
24 remains unexpended at the time of the change in federal requirements or
25 funding. This subsection (3)(b)(II) does not apply to an appropriation
26 noted as "(M)" to the department of health care policy and financing,
27 unless the appropriation is in a line item for the executive director's

1 office. It is intended that the general fund amount and the federal funds
2 amount be expended in equally proportioned amounts throughout the
3 year.

4 (c) Where the letter (L) appears directly to the right of a figure,
5 the funds are local government funds or funds of service organizations
6 from which the state purchases services, the amounts of which are not
7 appropriated in this act and the inclusion of which is informational only.

8 (d) Where the letter "(H)" appears directly to the right of a cash
9 funds or reappropriated funds figure, that appropriation, when combined
10 with the related cash funds or reappropriated funds transfers from the
11 centralized appropriations to a department, division, institution, or entity,
12 is used to support a federally supported program and is the maximum
13 amount of cash funds or reappropriated funds that may be expended in
14 that program, except where otherwise provided. In the event that
15 additional federal funds are available for the program, the combined cash
16 funds or reappropriated funds amount noted as "(H)" are reduced by the
17 amount of federal funds earned or received in excess of the figure shown
18 in the "federal funds" column for that program. In the event that the
19 federal funds earned or received are less than the amount shown in the
20 "federal funds" column, the combined cash funds or reappropriated funds
21 amount noted as "(H)" are reduced proportionately. Where cash funds or
22 reappropriated funds support is required as a condition for the acceptance
23 of federal funds and the state matching requirements are reduced, the
24 combined cash funds or reappropriated funds amount noted as "(H)" are
25 reduced proportionately. These provisions apply only to the cash funds or
26 reappropriated funds that remain unexpended at the time of the change in
27 federal requirements or funding. The general assembly intends that the

1 department, division, institution, or entity expend the cash funds or
2 reappropriated funds amount and the federal funds amount in equally
3 proportioned amounts throughout the year.

4 (e) (I) Where the letter "(I)" appears directly to the right of a
5 figure or in a letter note referencing a figure, that amount is not an
6 appropriation, nor does it limit the expenditure of the funds described by
7 that figure. The figure is included for informational purposes only. It
8 provides a record of funds anticipated to be expended and, in some
9 instances, may indicate assumptions used relative to those funds in
10 developing appropriated amounts.

11 (II) The "(I)" notation applies to a general fund or cash funds
12 figure when the amount is continuously appropriated to, or otherwise
13 authorized by law to be spent by, a department or agency of state
14 government pursuant to state statute or the state constitution.

15 (III) The "(I)" notation applies to a reappropriated funds figure
16 when the amount is continuously appropriated to, or otherwise authorized
17 by law to be spent by, a department or agency of state government
18 pursuant to state statute or the state constitution or, in some instances,
19 when the underlying federal funds source from which the amount is
20 reappropriated is subject to the "(I)" notation.

21 (IV) The "(I)" notation applies to all federal funds except:

22 (A) When the federal funds represent a limit on expenditures as
23 specified in subsection (2)(g)(II) of this section;

24 (B) When the letter "(M)" or "(H)" appears to the right of a
25 general fund, cash funds, or reappropriated funds figure in the same line
26 item; or

27 (C) When the general assembly has the authority to appropriate

1 the federal funds.

2 (4) The general assembly accepts no obligation directly or
3 indirectly for support or continuation of non-state-funded programs or
4 grants where no direct or indirect state contribution is required.
5 Furthermore, the general assembly accepts no obligation for costs
6 incurred by or claimed against nonappropriated federally funded
7 programs.

8 (5) Money appropriated by this act shall not knowingly be paid to
9 any organization, business firm, person, agency, or club that places
10 restrictions on employment or membership based on sex, sexual
11 orientation, race, age, marital status, creed, color, religion, national origin,
12 ancestry, or disability.

13 (6) Pursuant to section 24-30-202 (2), C.R.S., the controller shall
14 examine all state contracts entered into during the fiscal year commencing
15 July 1, 2026, to determine whether the contracts are authorized by an
16 appropriation within this act, and, pursuant to section 24-30-202 (3),
17 C.R.S., an agency shall not incur obligations by contract in excess of the
18 amounts appropriated by this act.