



## Fiscal Summary

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

---

**Measure:** Initiative 158 – VOTER APPROVAL FOR NEW AND INCREASED FEES

**Analyst:** Josh Abram, [josh.abram@coleg.gov](mailto:josh.abram@coleg.gov), 303-866-3561

**Date:** October 7, 2025

---

## Fiscal Summary of Initiative 158

This fiscal summary, prepared by the nonpartisan Director of Research of the Legislative Council, contains a preliminary assessment of the measure's fiscal impact. A full fiscal impact statement for this initiative is or will be available at [leg.colorado.gov/bluebook](http://leg.colorado.gov/bluebook). This fiscal summary identifies the following impact.

### State Revenue

The measure has no direct impact on state revenue; however, beginning January 2027, if voters do not approve a fee or fee increase imposed by state law that generates over \$100 million in the first five years, state revenue will decrease relative to current law. The amount of decrease, if any, will depend on future decisions made by voters in a statewide election.

### State Expenditures

The measure has no direct impact on state expenditures; however, if voters do not approve a future fee or fee increase, less state revenue will be available to save or spend, and the state's TABOR refund obligation may be reduced in years when the state is over its revenue limit. By requiring a new type of voter approval, the measure also increases election-related costs in the Department of State and in the Legislative Department.

### Economic Impacts

The measure has no direct or immediate impact on the state's economy. If voters reject future fee increases, it will decrease public sector revenue and spending and increase the amounts available for private spending or saving.