



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

SB 25-221: SCHOOL DISTRICT REPORTING ON ADDL MILL LEVY REVENUE

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Bird; Taggart

Fiscal Analyst:

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Bill Outcome: Signed into Law
Drafting number: LLS 25-0944

Version: Final Fiscal Note
Date: May 14, 2025

Fiscal note status: This fiscal note reflects the enacted bill. The bill was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

Summary Information

Overview. The bill requires school districts to report the total amount of mill levy override revenue shared with state Charter School Institute schools in their geographic boundaries.

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

- State Expenditures
- School Districts

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 school districts report to the Colorado Department of Education (CDE) the total amount of mill levy override (MLO) revenue that the district distributes to state Charter School Institute (CSI) schools within their geographic boundaries.

State Expenditures

The bill increases workload for CDE to collect the amount of MLO revenue that school districts distribute to CSI schools within their geographic boundaries. This workload can be accomplished with current appropriations.

School Districts

The bill increases workload for school districts to report the amount of revenue shared to CDE. Currently, only the Durango School District shares MLO revenue with CSI schools in their geographic boundaries.

Effective Date

This bill was signed into law by the Governor and took effect on April 28, 2025.

State and Local Government Contacts

Education

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](#).