



Memorandum

To: Joint Budget Committee Members
From: Kelly Shen, JBC Staff (303-866-5434)
Date: March 24, 2026
Subject: Potential Legislation Packet 11

If the Committee would like to approve a bill draft for introduction, the motion should include:

- Approve for introduction in the House as a JBC bill LLS 25-XXXX;
- When the bill should be run (with the Long Bill package or otherwise);
- Prime sponsors and co-sponsors; and
- Grant staff permission to make technical changes.

Each individual item has page numbers, but also a packet page number (P-XXX) to help navigate the whole document. The page numbers below refer to the packet page number that begins with a “P”.

Potential Legislation

Education – Amanda Bickel

LLS 26-0753 Healthy School Meals for All State Education FundP-1

Statewide – Amanda Bickel

LLS 26-0948 Processes to Determine State Budget RequestsP-5

Health Care Policy and Financing – Eric Kurtz

LLS 26-0926 Repeal Medicaid Reimbursement for Equine TherapyP-9

LLS 26-0955 COVID Increased Medicaid Match to General FundP-12

Public Safety – Justin Brakke

LLS 26-0921 Multiple Employer Health Trust FundingP-15

IT Capital – Andrew McLeer

LLS 26-0745 Information Technology Depreciation Lease PaymentsP-21

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

DRAFT
3/20/26

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LLS NO. 26-0753.02 Pierce Lively x2059

COMMITTEE BILL

Joint Budget Committee

BILL TOPIC: Healthy School Meals for All State Education Fund

A BILL FOR AN ACT

101 **CONCERNING THE USE OF STATE EDUCATION FUND MONEY TO FUND**
102 **THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM.**

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/>.)

Joint Budget Committee. During the 2023-24 and 2025-26 state fiscal years, the general assembly appropriated money from the state education fund for expenditures related to the healthy school meals for all program. The bill directs the state treasurer to transfer \$31,066,831 from the healthy school meals for all program fund to the state education fund on July 1, 2026.

*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words indicate deletions from existing law.*

Under current law, beginning on July 1, 2026, and on each July 1 thereafter, the state treasurer is required to transfer money from the state education fund to the healthy school meals for all program fund account (account) within the fund. The bill delays that requirement so that the treasurer is required to transfer money from the state education fund to the account beginning on July 1, 2028. In addition, the bill repeals reporting requirements related to money in the healthy school meals for all program cash fund.

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

2 **SECTION 1.** In Colorado Revised Statutes, 22-82.9-209, **add** (3)
3 as follows:

4 **22-82.9-209. Program - funding - repeal.**

5 (3) (a) ON JULY 1, 2026, THE STATE TREASURER SHALL TRANSFER
6 THIRTY-ONE MILLION SIXTY-SIX THOUSAND EIGHT HUNDRED THIRTY-ONE
7 DOLLARS FROM THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM CASH
8 FUND TO THE STATE EDUCATION FUND.

9 (b) THIS SUBSECTION (3) IS REPEALED, EFFECTIVE JULY 1, 2027.

10 **SECTION 2.** In Colorado Revised Statutes, 22-82.9-211, **amend**
11 (4.5)(a), (4.5)(b), and (4.5)(c); and **repeal** (8) as follows:

12 **22-82.9-211. Healthy school meals for all program cash fund**
13 **- creation - uses - reporting requirements - legislative declaration -**
14 **definitions - repeal.**

15 (4.5) (a) On ~~July 1, 2026~~ JULY 1, 2028, and each July 1 thereafter,
16 the state treasurer shall transfer an amount from the state education fund
17 to the account equal to the amount reported by the office of state planning
18 and budgeting pursuant to subsection (4.5)(b) of this section.

19 (b) Before ~~July 1, 2026~~ JULY 1, 2028, and before each July 1
20 thereafter, the office of state planning and budgeting shall, in
21 collaboration with the department of revenue, prepare an estimate of the

1 amount of state education fund healthy school meals for all revenue for
2 the following fiscal year and report that estimate to the state treasurer.

3 (c) (I) ~~On July 1, 2026~~ JULY 1, 2028, in addition to the amount
4 described in subsection (4.5)(a) of this section, the state treasurer shall
5 transfer an amount from the state education fund to the fund equal to the
6 amount reported by the office of state planning and budgeting pursuant
7 to subsection (4.5)(c)(II) of this section.

8 (II) ~~Before July 1, 2026~~ JULY 1, 2028, the office of state planning
9 and budgeting shall, in collaboration with the department of revenue,
10 prepare an estimate of the amount of state education fund healthy school
11 meals for all revenue for the immediately preceding fiscal year and report
12 that estimate to the state treasurer.

13 (8) (a) ~~On or before January 15, 2027, the department, in~~
14 ~~consultation with the office of state planning and budgeting, shall report~~
15 ~~to the joint budget committee of the general assembly on whether there~~
16 ~~is a sufficient balance in the cash fund for:~~

17 (I) ~~The state treasurer to transfer an amount from the cash fund to~~
18 ~~the state education fund equal to the total amount of expenditures from~~
19 ~~the state education fund for the purposes of subsection (3) of this section~~
20 ~~minus the amount of additional tax revenue deposited in the state~~
21 ~~education fund as a result of section 39-22-104 (3)(p.5) for state fiscal~~
22 ~~years 2022-23, 2023-24, 2024-25, and 2025-26; and~~

23 (II) ~~The department to provide reimbursements to a participating~~
24 ~~school food authority for offering eligible meals without charge pursuant~~
25 ~~to section 22-82.9-204 (1).~~

26 (b) ~~This subsection (8) is repealed, effective July 1, 2027.~~

27 **SECTION 3. Safety clause.** The general assembly finds,

1 determines, and declares that this act is necessary for the immediate
2 preservation of the public peace, health, or safety or for appropriations for
3 the support and maintenance of the departments of the state and state
4 institutions.

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

DRAFT
3/23/26

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LLS NO. 26-0948.01 Rebecca Bayetti x4348

COMMITTEE BILL

Joint Budget Committee

BILL TOPIC: Processes to Determine State Budget Requests

A BILL FOR AN ACT

101 CONCERNING THE ESTABLISHMENT OF PROCESSES FOR THE
102 DETERMINATION OF BUDGET REQUESTS FOR THE UPCOMING
103 STATE FISCAL YEAR.

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/>.)

Joint Budget Committee. The bill requires a state agency, defined as any department, commission, council, board, bureau, committee, institution of higher education, agency, or other governmental unit of the executive, legislative, or judicial branch of state government that receives an appropriation or is otherwise included in the annual general

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appropriation act, to submit a base budget for the upcoming state fiscal year to the joint budget committee on or before September 1 of each year, beginning in 2026. A base budget is defined as the total amount appropriated in the annual general appropriations act and other legislation enacted in the prior state fiscal year plus:

- Out-year costs or savings from legislation adopted in prior years that were not included in the appropriations for the preceding state fiscal year; and
- Budget adjustments from prior years that were not included in the appropriations for the preceding state fiscal year.

A state agency is required to submit its base budget using a format agreed upon by state agencies and the office of state planning and budgeting (office), in coordination with joint budget committee staff.

The bill also requires the director of the office, in collaboration with the executive director of the department of personnel, to provide information related to the office's calculations for common policies, as annually submitted in the governor's November 1 budget request, to the departments, institutions, and agencies of the executive, judicial, and legislative branches of state government as soon as practicable prior to the submission of the November 1 budget request.

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

2 **SECTION 1.** In Colorado Revised Statutes, 2-3-208, **amend** (1)
3 and (6); and **add** (1.5) as follows:

4 **2-3-208. Budget requests - base budget submissions -**
5 **amendments - supplemental appropriation requests - deadlines -**
6 **definitions.**

7 (1) As used in this section, unless the context otherwise requires:

8 (a) "BASE BUDGET" MEANS THE TOTAL AMOUNT APPROPRIATED IN
9 THE ANNUAL GENERAL APPROPRIATIONS ACT AND OTHER LEGISLATION
10 ENACTED IN THE PRIOR STATE FISCAL YEAR PLUS:

11 (I) OUT-YEAR COSTS OR SAVINGS FROM LEGISLATION ADOPTED IN
12 PRIOR YEARS THAT WERE NOT INCLUDED IN THE APPROPRIATIONS FOR THE
13 PRECEDING STATE FISCAL YEAR; AND

14 (II) BUDGET ADJUSTMENTS FROM PRIOR YEARS THAT WERE NOT

1 INCLUDED IN THE APPROPRIATIONS FOR THE PRECEDING STATE FISCAL
2 YEAR.

3 (a) (b) "Budget request amendment" means any change to a
4 budget request for the upcoming state fiscal year that a state agency
5 submits to the joint budget committee.

6 (b) (c) "State agency" means any department, commission,
7 council, board, bureau, committee, institution of higher education,
8 agency, or other governmental unit of the executive, legislative, or
9 judicial branch of state government that receives an appropriation or is
10 otherwise included in the annual general appropriation act.

11 (1.5) ON OR BEFORE SEPTEMBER 1, 2026, AND ON OR BEFORE EACH
12 SEPTEMBER 1 THEREAFTER, A STATE AGENCY SHALL SUBMIT ITS BASE
13 BUDGET FOR THE UPCOMING STATE FISCAL YEAR TO THE JOINT BUDGET
14 COMMITTEE IN A FORMAT AGREED UPON BY THE STATE AGENCIES AND THE
15 OFFICE OF STATE PLANNING AND BUDGETING IN COORDINATION WITH JOINT
16 BUDGET COMMITTEE STAFF.

17 (6) For purposes of this section, the office of administrative
18 services for independent agencies in the judicial department, created in
19 section 13-100-103, is a state agency. Included agencies, as defined in
20 section 13-100-102, are not state agencies for purposes of BASE BUDGET
21 SUBMISSIONS OR budget request submissions.

22 **SECTION 2.** In Colorado Revised Statutes, 13-100-104, **amend**
23 (1) as follows:

24 **13-100-104. Budget requests and annual statewide**
25 **compensation adjustments.**

26 (1) (a) THE OFFICE SHALL SUBMIT A SINGLE, CONSOLIDATED BASE
27 BUDGET, PURSUANT TO THE REQUIREMENTS OF SECTION 2-3-208, THAT

1 INCLUDES THE BASE BUDGET INFORMATION FROM EACH INCLUDED
2 AGENCY, IF PROVIDED.

3 (b) The office shall submit a single, consolidated budget request,
4 pursuant to the requirements of section 2-3-208, that includes budget
5 request amendments from each included agency, if provided.

6 **SECTION 3.** In Colorado Revised Statutes, 24-37-302, **add**
7 (3)(c) as follows:

8 **24-37-302. Responsibilities of the office of state planning and**
9 **budgeting.**

10 (3) (c) AS SOON AS PRACTICABLE PRIOR TO THE SUBMISSION OF
11 THE NOVEMBER 1 BUDGET REQUEST, THE DIRECTOR OF THE OFFICE OF
12 STATE PLANNING AND BUDGETING, IN COLLABORATION WITH THE
13 EXECUTIVE DIRECTOR OF THE DEPARTMENT OF PERSONNEL, SHALL
14 PROVIDE INFORMATION RELATED TO THE OFFICE'S CALCULATIONS FOR
15 COMMON POLICIES, AS ANNUALLY SUBMITTED IN THE GOVERNOR'S
16 NOVEMBER 1 BUDGET REQUEST, TO THE DEPARTMENTS, INSTITUTIONS,
17 AND AGENCIES OF THE EXECUTIVE, JUDICIAL, AND LEGISLATIVE BRANCHES
18 OF STATE GOVERNMENT.

19 **SECTION 4. Safety clause.** The general assembly finds,
20 determines, and declares that this act is necessary for the immediate
21 preservation of the public peace, health, or safety or for appropriations for
22 the support and maintenance of the departments of the state and state
23 institutions.

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

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3/23/26

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LLS NO. 26-0926.01 Shelby Ross x4510

COMMITTEE BILL

Joint Budget Committee

BILL TOPIC: Repeal Medicaid Reimbursement for Equine Therapy
DEADLINES: File by: 3/27/2026

A BILL FOR AN ACT

101 **CONCERNING REPEALING MEDICAID REIMBURSEMENT FOR THERAPY**
102 **USING EQUINE MOVEMENT, AND, IN CONNECTION THEREWITH,**
103 **REDUCING AN APPROPRIATION.**

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/>.)

Joint Budget Committee. Current law authorizes medicaid reimbursement for therapy using equine movement provided by a licensed physical therapist, a licensed occupational therapist, or a certified speech-language pathologist. The bill repeals this provision and reduces the 2026-27 appropriation to the department of health care policy and

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financing by \$181,514.

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

2 **SECTION 1.** In Colorado Revised Statutes, **repeal** 25.5-5-332.

3 **SECTION 2. Appropriation - adjustments to 2026 long bill.**

4 (1) Except as provided in subsection (3) of this section, to implement this
5 act, the general fund appropriation made in the annual general
6 appropriation act for the 2026-27 state fiscal year to the department of
7 health care policy and financing for medical and long-term care services
8 for medicaid-eligible individuals is decreased by \$181,514, which is
9 subject to the "(M)" notation as defined in the annual general
10 appropriation act for the same fiscal year.

11 (2) The decrease of the appropriation in subsection (1) of this
12 section is based on the assumption that the anticipated amount of federal
13 funds received for the 2026-27 state fiscal year by the department of
14 health care policy and financing for medical and long-term care services
15 for medicaid-eligible individuals will decrease by \$181,514.

16 (3) Subsection (1) of this section does not require a reduction of
17 an appropriation in the annual general appropriation act for the 2026-27
18 state fiscal year if:

19 (a) The amount of the general fund appropriation made in the
20 annual general appropriation act for the 2026-27 state fiscal year to the
21 department of health care policy and financing for medical and long-term
22 care services for medicaid-eligible individuals is less than the amount of
23 the adjustment required in subsection (1) of this section; or

24 (b) The annual general appropriation act for the 2026-27 state
25 fiscal year does not include an appropriation to the department of health

1 care policy and financing for medical and long-term care services for
2 medicaid-eligible individuals.

3 **SECTION 3. Effective date.** This act takes effect upon passage;
4 except that section 2 of this act takes effect only if the annual general
5 appropriation act for the 2026-27 state fiscal year becomes law, in which
6 case section 2 takes effect upon the effective date of this act or of the
7 annual general appropriation act for state fiscal year 2026-27, whichever
8 is later.

9 **SECTION 4. Safety clause.** The general assembly finds,
10 determines, and declares that this act is necessary for the immediate
11 preservation of the public peace, health, or safety or for appropriations for
12 the support and maintenance of the departments of the state and state
13 institutions.

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

DRAFT
3/19/26

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LLS NO. 26-0955.01 Anna Petrini x5497

COMMITTEE BILL

Joint Budget Committee

BILL TOPIC: COVID Increased Medicaid Match to General Fund

A BILL FOR AN ACT

101 **CONCERNING FEDERAL MONEY PAYABLE AS REIMBURSEMENT OF A**
102 **PUBLIC EXPENDITURE WHEN THE FEDERAL MONEY EXCEEDS**
103 **FIFTY PERCENT OF THE EXPENDITURE AMOUNT.**

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/>.)

Joint Budget Committee. The bill recreates a provision that authorizes the state to retain the percentage of reimbursement that is in excess of the 50% federal match received for certain medicaid services provided (enhanced federal financial participation) during the COVID-19 pandemic.

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The provision is repealed once the reconciliation of all reimbursements and payments for services delivered during the period of enhanced federal financial participation has been completed.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 25.5-4-217 as
3 follows:

4 **25.5-4-217. Federal reimbursement for public expenditures -**
5 **excess to general fund - repeal.**

6 (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, FOR THE
7 STATE FISCAL YEAR STARTING JULY 1, 2021, AND ANY SUBSEQUENT FISCAL
8 YEARS, IF A PROVIDER SUBMITS A CERTIFICATION OF PUBLIC EXPENDITURES
9 PURSUANT TO 42 CFR 433.51 (b), THE STATE DEPARTMENT SHALL RETAIN
10 ANY FEDERAL MONEY PAYABLE AS REIMBURSEMENT FOR THE
11 EXPENDITURE IN EXCESS OF FIFTY PERCENT OF THE EXPENDITURE AMOUNT;
12 EXCEPT THAT THE STATE DEPARTMENT SHALL ONLY RETAIN THE FEDERAL
13 MONEY BASED ON THE DATE OF SERVICE AS LONG AS THE INCREASED
14 REIMBURSEMENTS AND PAYMENTS MADE PURSUANT TO THE FEDERAL
15 "FAMILIES FIRST CORONAVIRUS RESPONSE ACT", PUB.L. 116-127 AND
16 THE FEDERAL "CONSOLIDATED APPROPRIATIONS ACT, 2023", PUB.L.
17 117-328 ARE STILL AVAILABLE. THE STATE TREASURER SHALL TRANSFER
18 THE MONEY TO THE GENERAL FUND CREATED IN SECTION 24-75-201 FOR
19 APPROPRIATION TO THE STATE MEDICAL ASSISTANCE PROGRAM.

20 (2) THIS SECTION WILL BE REPEALED IF THE RECONCILIATION OF
21 ALL REIMBURSEMENTS AND PAYMENTS FOR SERVICES DELIVERED DURING
22 THE PERIOD OF INCREASED REIMBURSEMENT AND PAYMENT DESCRIBED IN
23 SUBSECTION (1) OF THIS SECTION IS COMPLETED. THE EXECUTIVE
24 DIRECTOR OF THE STATE DEPARTMENT SHALL NOTIFY THE REVISOR OF

1 STATUTES IN WRITING OF THE DATE WHEN THE CONDITION SPECIFIED IN
2 THIS SUBSECTION (2) HAS OCCURRED BY EMAILING THE NOTICE TO
3 REVISOROFSTATUTES.GA@COLEG.GOV. THIS SECTION IS REPEALED,
4 EFFECTIVE UPON THE DATE IDENTIFIED IN THE NOTICE THAT THE
5 COMPLETION OF THE APPLICABLE RECONCILIATIONS OCCURRED OR, IF THE
6 NOTICE DOES NOT SPECIFY THAT DATE, UPON THE DATE OF THE NOTICE TO
7 THE REVISOR OF STATUTES.

8 **SECTION 2. Safety clause.** The general assembly finds,
9 determines, and declares that this act is necessary for the immediate
10 preservation of the public peace, health, or safety or for appropriations for
11 the support and maintenance of the departments of the state and state
12 institutions.

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

REDRAFT
3/23/26

Double underlining
denotes changes from
prior draft

DRAFT

LLS NO. 26-0921.01 Jed Franklin x5484

COMMITTEE BILL

Joint Budget Committee

BILL TOPIC: Multiple Employer Health Trust Funding

A BILL FOR AN ACT

101 **CONCERNING THE USE OF GENERAL FUND MONEY TO SUPPORT**
102 **BENEFITS PROVIDED TO CERTAIN PUBLIC SAFETY PERSONNEL**
103 **THROUGH A MULTIPLE EMPLOYER HEALTH TRUST, AND, IN**
104 **CONNECTION THEREWITH, REDUCING AN APPROPRIATION.**

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/>.)

Current law requires the state treasurer to transfer \$2.5 million to the firefighter benefits cash fund from the general fund on July 1, 2028, and on each July 1 thereafter, sufficient funds, subject to annual

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appropriation, to reimburse employers for the direct costs of providing certain benefits to firefighters and volunteer firefighters. Current law also requires the general assembly to appropriate \$650,000 from the general fund to the department of local affairs (department) on July 1, 2026, \$1 million from the general fund to the department on July 1, 2027, to reduce participating employer contributions to a multiple employer health trust (trust) for volunteer firefighters and part-time firefighters. The bill repeals the required transfers and required appropriations.

Current law requires the general assembly to appropriate money from the general fund to the division of criminal justice in the department of public safety for the purpose of reimbursing a multiple employer health trust for the direct costs of providing cardiac and other health screenings for peace officers as follows:

- \$350,000 for the state fiscal year beginning July 1, 2026;
- \$500,000 for the state fiscal year beginning July 1, 2027;
- \$1 million for the state fiscal year beginning July 1, 2028;
- and
- On each July 1 thereafter, sufficient funds.

The bill repeals these required appropriations.

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

2 **SECTION 1.** In Colorado Revised Statutes, 29-5-302, **amend**
3 (11)(a)(II) and (11)(a)(III); and **repeal** (11)(a)(I) as follows:

4 **29-5-302. Required benefits - conditions of receiving benefits**
5 **- repeal.**

6 (11) (a) (I) ~~On July 1, 2028, the state treasurer shall transfer two~~
7 ~~million five hundred thousand dollars to the fund from the general fund,~~
8 ~~and on each July 1 thereafter, sufficient funds, subject to annual~~
9 ~~appropriation, to reimburse employers for the direct costs of providing the~~
10 ~~benefits required by this part 3 and 4 of article 5 of this title 29 for~~
11 ~~volunteer and part-time firefighters.~~

12 (II) The general assembly shall appropriate three hundred
13 thousand dollars for the state fiscal year beginning on July 1, 2024, AND
14 five hundred thousand dollars for the state fiscal year beginning on July

1 1, 2025, ~~six hundred fifty thousand dollars for the state fiscal year~~
2 ~~beginning on July 1, 2026, and one million dollars for the state fiscal year~~
3 ~~beginning on July 1, 2027~~, from the general fund to the department of
4 local affairs to reduce participating employer contributions for volunteer
5 firefighters and part-time firefighters. Money appropriated pursuant to
6 this subsection (11)(a)(II) shall be first used to reduce participating
7 employer contributions for volunteer firefighters and the remainder shall
8 be first used for part-time firefighters and any remaining amounts may
9 then be used for full-time firefighters.

10 (III) Subsection (11)(a)(II) of this section is repealed, effective
11 ~~July 1, 2028~~ JULY 1, 2026.

12 **SECTION 2.** In Colorado Revised Statutes, 29-5-604, **amend**
13 (3)(a)(I)(A); and **repeal** (3)(a)(I)(C), (3)(a)(I)(D), and (3)(a)(I)(E) as
14 follows:

15 **29-5-604. Employer participation in health trust required -**
16 **cardiovascular screening for peace officers.**

17 (3) (a) (I) The general assembly shall appropriate money from the
18 general fund or any other authorized source to the division of criminal
19 justice within the department of public safety for the purpose of
20 reimbursing a multiple employer health trust for the direct costs of
21 providing a program as required by this part 6 as follows:

22 (A) For the state fiscal year beginning on July 1, 2024, the general
23 assembly shall appropriate two hundred thousand dollars from the general
24 fund to the division of criminal justice in the department of public safety
25 to be used for the purpose set forth in this subsection (3)(a)(I); AND

26 (C) ~~For the state fiscal year beginning on July 1, 2026, the general~~
27 ~~assembly shall appropriate three hundred fifty thousand dollars from the~~

1 ~~general fund to the division of criminal justice in the department of public~~
2 ~~safety to be used for the purpose set forth in this subsection (3)(a)(I);~~

3 (D) ~~For the state fiscal year beginning on July 1, 2027, the general~~
4 ~~assembly shall appropriate five hundred thousand dollars from the general~~
5 ~~fund to the division of criminal justice in the department of public safety~~
6 ~~to be used for the purpose set forth in this subsection (3)(a)(I); and~~

7 (E) ~~For the state fiscal year beginning on July 1, 2028, the general~~
8 ~~assembly shall appropriate one million dollars from the general fund, and~~
9 ~~on each July 1 thereafter, the general assembly shall appropriate sufficient~~
10 ~~funds, subject to annual appropriation, to the division of criminal justice~~
11 ~~in the department of public safety to be used for the purpose set forth in~~
12 ~~this subsection (3)(a)(I).~~

13 **SECTION 3. Appropriation - adjustments to 2026 long bill.**

14 (1) Except as provided in subsection (3) of this section, to
15 implement this act, appropriations made in the annual general
16 appropriation act for the 2026-27 state fiscal year to the department of
17 local affairs for use by the division of local government are adjusted as
18 follows:

19 (a) The general fund appropriation for firefighter heart and
20 circulatory malfunction benefits is decreased by \$150,000; and

21 (b) The reappropriated funds appropriation from the firefighter
22 benefits cash fund created in section 29-5-302 (11)(a), C.R.S., for
23 firefighter heart and circulatory malfunction benefits is decreased by
24 \$150,000.

25 (2) Except as provided in subsection (4) of this section, to
26 implement this act, the general fund appropriation made in the annual
27 general appropriation act for the 2026-27 state fiscal year to the

1 department of public safety for use by the division of criminal justice for
2 first responder employer health benefit trusts is decreased by \$100,000.

3 (3) Subsection (1) of this section does not require a reduction of
4 an appropriation in the annual general appropriation act for the 2026-27
5 state fiscal year if:

6 (a) The amount of the general fund appropriation made in the
7 annual general appropriation act for the 2026-27 state fiscal year to the
8 department of local affairs for use by the division of local government for
9 firefighter heart and circulatory malfunction benefits is less than the
10 amount of the adjustment required in subsection (1)(a) of this section;

11 (b) The amount of the reappropriated funds appropriation from the
12 firefighter benefits cash fund created in section 29-5-302 (11)(a), C.R.S.,
13 made in the annual general appropriation act for the 2026-27 state fiscal
14 year to the department of local affairs for use by the division of local
15 government for firefighter heart and circulatory malfunction benefits is
16 less than the amount of the adjustment required in subsection (1)(b) of
17 this section; or

18 (c) The annual general appropriation act for the 2026-27 state
19 fiscal year does not include an appropriation to the department of local
20 affairs for use by the division of local government for firefighter heart
21 and circulatory malfunction benefits.

22 (4) Subsection (2) of this section does not require a reduction of
23 an appropriation in the annual general appropriation act for the 2026-27
24 state fiscal year if:

25 (a) The amount of the general fund appropriation made in the
26 annual general appropriation act for the 2026-27 state fiscal year to the
27 department of public safety for use by the division of criminal justice for

1 first responder employer health benefit trusts is less than the amount of
2 the adjustment required in subsection (2) of this section; or

3 (b) The annual general appropriation act for the 2026-27 state
4 fiscal year does not include an appropriation to the department of public
5 safety for use by the division of criminal justice for first responder
6 employer health benefit trusts.

7 **SECTION 4. Effective date.** This act takes effect upon passage;
8 except that section 3 of this act takes effect only if the annual general
9 appropriation act for the 2026-27 state fiscal year becomes law, in which
10 case section 3 takes effect upon the effective date of this act or of the
11 annual general appropriation act for state fiscal year 2026-27, whichever
12 is later.

13 **SECTION 5. Safety clause.** The general assembly finds,
14 determines, and declares that this act is necessary for the immediate
15 preservation of the public peace, health, or safety or for appropriations for
16 the support and maintenance of the departments of the state and state
17 institutions.

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

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3/23/26

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LLS NO. 26-0745.01 Caroline Martin x5902

COMMITTEE BILL

Joint Budget Committee

BILL TOPIC: Information Technology Depreciation Lease Payments

A BILL FOR AN ACT

101 **CONCERNING THE PREVENTION OF THE TRANSFER OF UNEXPENDED**
102 **INFORMATION TECHNOLOGY ANNUAL DEPRECIATION-LEASE**
103 **EQUIVALENT PAYMENTS TO THE GENERAL FUND.**

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/>.)

Joint Budget Committee. Current law requires an amount equivalent to the recorded depreciation or amortization of an information technology asset acquired, repaired, improved, replaced, renovated, or constructed with an appropriation from the information technology capital account in the capital construction fund based on the depreciation period

*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words indicate deletions from existing law.*

(information technology annual depreciation-lease equivalent payment) to be credited and transferred to the information technology capital account within the capital construction fund. Current law also requires the state treasurer to transfer any unappropriated balances in the information technology capital account or any otherwise unexpended and unencumbered money remaining in the information technology capital account at the end of a fiscal year to the general fund.

The bill prohibits the state treasurer from transferring any money that was transferred, credited, or paid into the information technology capital account as an information technology annual depreciation-lease equivalent payment to the general fund.

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

2 **SECTION 1.** In Colorado Revised Statutes, 24-75-302, **amend**
3 (3.7)(a); and **add** (3.7)(c) as follows:

4 **24-75-302. Capital construction fund - capital assessment fees**
5 **- calculation - information technology capital account - repeal.**

6 (3.7) (a) There is created a special account within the capital
7 construction fund established pursuant to subsection (1) of this section to
8 be known as the information technology capital account. The account
9 consists of any money appropriated or transferred to the account by the
10 general assembly. The general assembly may appropriate money in the
11 account for information technology projects. The appropriation for
12 information technology projects must be set forth in a single line item as
13 a total sum. For state fiscal years commencing on or before July 1, 2024,
14 all unappropriated balances in the account at the close of any fiscal year
15 remain in the account and do not revert to the general fund. EXCEPT AS
16 OTHERWISE PROVIDED IN SUBSECTION (3.7)(c) OF THIS SECTION, for state
17 fiscal years commencing on or after July 1, 2025, the state treasurer shall
18 transfer any unappropriated balances in the account or any otherwise
19 unexpended and unencumbered money remaining in the account at the

1 end of a fiscal year to the general fund. All unexpended or unencumbered
2 money from an information technology capital account appropriation to
3 a state agency or state institution of higher education reverts, for state
4 fiscal years commencing on or before July 1, 2024, to the account, and,
5 EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3.7)(c) OF THIS SECTION,
6 for state fiscal years commencing on or after July 1, 2025, to the general
7 fund at the end of the period for which the money is appropriated. No
8 portion of the unexpended balance of a state agency's or state institution
9 of higher education's information technology capital account
10 appropriation may be used by the state agency or the state institution of
11 higher education for any additional projects that are beyond the scope or
12 design of the original project without further approval by the joint
13 technology committee of the additional project. Anticipation warrants or
14 checks may be issued against the revenues of the account as provided by
15 law.

16 (3.7) (c) FOR STATE FISCAL YEARS COMMENCING ON OR AFTER
17 JULY 1, 2026, THE STATE TREASURER SHALL NOT TRANSFER ANY MONEY
18 THAT WAS TRANSFERRED, CREDITED, OR PAID INTO THE INFORMATION
19 TECHNOLOGY CAPITAL ACCOUNT AS AN INFORMATION TECHNOLOGY
20 ANNUAL DEPRECIATION-LEASE EQUIVALENT PAYMENT IN ACCORDANCE
21 WITH SECTION 24-37.5-127 (2) TO THE GENERAL FUND. MONEY
22 TRANSFERRED, CREDITED, OR PAID INTO THE INFORMATION TECHNOLOGY
23 CAPITAL ACCOUNT AS AN INFORMATION TECHNOLOGY ANNUAL
24 DEPRECIATION-LEASE EQUIVALENT PAYMENT IN ACCORDANCE WITH
25 SECTION 24-37.5-127 (2), OR ANY OTHER AMOUNT TRANSFERRED,
26 CREDITED, OR PAID INTO THE INFORMATION TECHNOLOGY CAPITAL
27 ACCOUNT PURSUANT TO SECTION 24-37.5-127 (2), MUST BE USED IN

1 ACCORDANCE WITH SECTION 24-37.5-127.

2 **SECTION 2. Safety clause.** The general assembly finds,
3 determines, and declares that this act is necessary for the immediate
4 preservation of the public peace, health, or safety or for appropriations for
5 the support and maintenance of the departments of the state and state
6 institutions.