

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

ENGROSSED

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

LLS NO. 26-0648.01 Craig Harper x3481

HOUSE BILL 26-1171

HOUSE SPONSORSHIP

**Sirota**, Brown, Taggart

SENATE SPONSORSHIP

**Bridges**, Amabile, Kirkmeyer

House Committees

Appropriations

Senate Committees

A BILL FOR AN ACT

101 CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT  
102 OF THE TREASURY.

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>.)*

Supplemental appropriations are made to the department of the treasury.

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

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.

HOUSE  
2nd Reading Unamended  
February 11, 2026

1           **SECTION 1. Appropriation to the department of the treasury**  
2   **for the fiscal year beginning July 1, 2025.** In Session Laws of Colorado  
3   2025, section 2 of chapter 476, (SB 25-206), **amend** Part XXIII as  
4   follows:  
5           Section 2. **Appropriation.**

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<b>PART XXIII</b>						
2	<b>DEPARTMENT OF THE TREASURY</b>						
3							
4	<b>(1) ADMINISTRATION</b>						
5	Personal Services	<del>4,286,893</del>	3,081,766		1,205,127 <sup>a</sup>		
6		4,201,796	2,996,669				
7		(38.0 FTE)					
8	Health, Life, and Dental	<del>744,662</del>	446,698		297,964 <sup>b</sup>		
9		771,411	462,744		308,667 <sup>b</sup>		
10	Short-term Disability	3,654	2,398		1,256 <sup>b</sup>		
11	Paid Family and Medical						
12	Leave Insurance	23,490	15,416		8,074 <sup>b</sup>		
13	Unfunded Liability						
14	Amortization Equalization						
15	Disbursement Payments	521,995	342,578		179,417 <sup>b</sup>		

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Salary Survey	142,960	93,523		49,437 <sup>b</sup>		
2	Step Pay	40,364	38,777		1,587 <sup>b</sup>		
3	PERA Direct Distribution	87,776	57,606		30,170 <sup>b</sup>		
4	Workers' Compensation and						
5	Payment to Risk						
6	Management and Property						
7	Funds	35,349	35,349				
8	Operating Expenses	<del>789,451</del>	789,451				
9		874,548			85,097 <sup>a</sup>		
10	Information Technology						
11	Asset Maintenance	28,000	14,000		14,000 <sup>b</sup>		
12	Legal Services	152,159	47,393		104,766 <sup>c</sup>		
13	Capitol Complex Leased						
14	Space	70,019	41,750		28,269 <sup>b</sup>		
15	Payments to OIT	313,900	190,344		123,556 <sup>b</sup>		

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	CORE Operations	165,485		74,468		91,017 <sup>b</sup>	
2	Charter School Facilities						
3	Financing Services	7,500				7,500(I) <sup>d</sup>	
4	Discretionary Fund	5,000		5,000			
5		<u>7,418,657</u>					
6		7,445,406					
7							
8	<sup>a</sup> Of this amount Of these amounts, <del>\$887,488</del> \$972,585 shall be from cash management transaction fees pursuant to Section 24-36-120, C.R.S., and <del>\$318,684</del> \$317,639 shall be from						
9	the Unclaimed Property Trust Fund created in Section 38-13-801 (1)(a), C.R.S.						
10	<sup>b</sup> These amounts shall be from the principal balance of the Unclaimed Property Trust Fund created in Section 38-13-801 (1)(a), C.R.S.						
11	<sup>c</sup> Of this amount, it is estimated that \$57,142(I) shall be from the State Public Financing Cash Fund created in Section 24-36-121 (7)(a), C.R.S., \$43,921 shall be from the principal balance						
12	of the Unclaimed Property Trust Fund created in Section 38-13-801 (1)(a), C.R.S., and \$3,703 shall be from interest or income earned on the investment of the money in the Public School						
13	Fund pursuant to Section 22-41-102, C.R.S. Appropriations from the State Public Financing Cash Fund are shown for informational purposes only because the State Public Financing						
14	Cash Fund is continuously appropriated to the State Treasurer pursuant to Section 24-36-121 (7)(a), C.R.S.						

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	<sup>d</sup> This amount shall be from the Charter School Financing Administrative Cash Fund created in Section 22-30.5-406 (1)(c)(I), C.R.S. Appropriations from the Charter School Financing						
2	Administrative Cash Fund are continuously appropriated and included for informational purposes to comply with the limitation on state fiscal year spending imposed by Section 20 of						
3	Article X of the State Constitution.						
4							
5	<b>(2) UNCLAIMED PROPERTY PROGRAM PROGRAM</b> <sup>104a</sup>						
6	Personal Services	1,900,442			1,900,442 <sup>a</sup>		
7					(24.0 FTE)		
8	Operating Expenses	1,595,549			1,595,549 <sup>a</sup>		
9	Promotion and						
10	Correspondence	200,000			200,000 <sup>a</sup>		
11	Contract Auditor Services	800,000			800,000(I) <sup>b</sup>		
12		<u>4,495,991</u>					
13							
14							
15	<sup>a</sup> These amounts shall be from the principal balance of the Unclaimed Property Trust Fund created in Section 38-13-801 (1)(a), C.R.S.						

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	b This amount shall be from revenues collected by contract auditors. This amount is continuously appropriated for payment of contract services pursuant to Section 38-13-801 (2)(b),						
2	C.R.S., and is included for informational purposes only.						
3							
4	(3) SPECIAL PURPOSE						
5	Senior Citizen and Disabled						
6	Veteran Property Tax						
7	Exemption	180,237,698	180,237,698(I)a				
8	Business Personal Property						
9	Tax Exemption	17,948,526	17,948,526(I)b				
10	Highway Users Tax Fund -						
11	County Payments	213,053,162	213,053,162(I)c				
12	Highway Users Tax Fund -						
13	Municipality Payments	134,402,095	134,402,095(I)c				

			APPROPRIATION FROM					
		ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
		\$	\$	\$	\$	\$	\$	\$
1	Lease Purchase of							
2	Academic Facilities							
3	Pursuant to Section							
4	23-19.9-102, C.R.S.	17,437,100					17,437,100(I) <sup>d</sup>	
5	Lease Purchase of							
6	Academic Facilities							
7	Pursuant to Section							
8	24-82-803, C.R.S.	4,753,000					4,753,000(I) <sup>e</sup>	
9	Public School Fund							
10	Investment Board Pursuant							
11	to Section 22-41-102.5,							
12	C.R.S.	1,760,000				1,760,000 <sup>f</sup>		
13	S.B. 17-267							
14	Collateralization Lease							
15	Purchase Payments	150,000,000		100,000,000		50,000,000 <sup>g</sup>		



			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1 Direct Distribution for							
2 Unfunded Actuarial							
3 Accrued PERA Liability	225,000,000		164,647,402(I) <sup>b</sup>			60,352,598(I) <sup>i</sup>	
4 Law Enforcement Officers'							
5 and Firefighters'							
6 Continuation of Health							
7 Benefits Program	150,000				150,000 <sup>j</sup>		
8		\$944,741,581					
9							
10 <sup>a</sup> Pursuant to Section 3.5 (3) of Article X of the State Constitution, this amount is not subject to the limitation on General Fund appropriations set forth in Section 24-75-201.1 (1)(a),							
11 C.R.S., because enactment of this constitutional provision by the people of Colorado constitutes voter approval of a weakening of such limitation. This amount reflects the estimate of							
12 the money that shall be paid to fully reimburse counties pursuant to Section 39-3-207 (4)(a), C.R.S., for lost property tax revenues as a result of property owners claiming the exemption.							
13 <sup>b</sup> This amount is not subject to the limitation on General Fund appropriations set forth in Section 24-75-201.1 (1)(a), C.R.S., because it is not a state general fund appropriation. This							
14 amount reflects the estimate of the money that shall be paid to fully reimburse counties pursuant to Section 39-3-119.5 (3)(e), C.R.S., for the aggregate value of business personal property							
15 that is exempt from property tax.							

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

<sup>c</sup> These amounts represent estimated allocations from the Highway Users Tax Fund, created in Section 43-4-201 (1)(a), C.R.S. These estimates of revenue distributions to counties and municipalities pursuant to Sections 43-4-205, 207, and 208, C.R.S., are included for informational purposes and for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

<sup>d</sup> This amount shall be from funds transferred from the Lease Purchase of Academic Facilities line item in the Colorado Commission on Higher Education section of the Department of Higher Education pursuant to Section 23-19.9-102, C.R.S.

<sup>e</sup> This amount shall be from funds transferred from the Senate Bill 20-219 Lease Purchase Payments line item in the Colorado Commission on Higher Education section of the Department of Higher Education pursuant to Section 24-82-803.

<sup>f</sup> This amount shall be from interest or income earned on the investment of the money in the Public School Fund pursuant to Section 22-41-102 (3)(h)(I), C.R.S.

<sup>g</sup> This amount shall be from various cash funds under the control of the Transportation Commission pursuant to Section 24-82-1303 (2)(d)(II), C.R.S.

<sup>h</sup> Pursuant to Section 24-51-414 (5), C.R.S., this amount is included in the general appropriation bill for informational purposes and for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution and represents the estimated amount of the total distribution that is attributable to public education from kindergarten through the twelfth grade. This amount shall be issued as a warrant and is not subject to the General Fund reserve requirement pursuant to Section 24-51-414 (1)(a), C.R.S.

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

<sup>i</sup> This amount shall be from funds transferred from the Department of Personnel. Pursuant to Section 24-51-414 (5), C.R.S., this amount is included for informational purposes and for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution and represents part of the estimated amount of the total distribution that is attributable to the state.

<sup>j</sup> This amount shall be from the Law Enforcement Officers' and Firefighters' Continuation of Benefits Fund created in Section 24-36-122 (2)(a), C.R.S.

**TOTALS PART XXIII**

<b>(TREASURY)</b>	<del>\$956,656,229</del>	<del>\$468,110,143</del> <sup>a</sup>		<del>\$406,003,388</del> <sup>b</sup>	<del>\$82,542,698</del> <sup>c</sup>
	<u>\$956,682,978</u>	<u>\$468,041,092</u> <sup>a</sup>		<u>\$406,099,188</u> <sup>b</sup>	

<sup>a</sup> Of this amount, \$362,833,626 contains an (I) notation and \$198,186,224 is not subject to the limitation on General Fund appropriations imposed by Section 24-75-201.1 (1)(a) (III), C.R.S.

<sup>b</sup> Of this amount, \$348,319,899 contains an (I) notation; \$347,455,257 represents allocations of Highway Users Tax Fund revenues to counties and municipalities pursuant to Sections 43-4-205, 207, and 208, C.R.S.

<sup>c</sup> This amount contains an (I) notation.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

1       **FOOTNOTES** -- THE FOLLOWING STATEMENTS ARE REFERENCED TO THE NUMBERED FOOTNOTES THROUGHOUT SECTION 2.

2

3       104a     DEPARTMENT OF THE TREASURY, UNCLAIMED PROPERTY PROGRAM -- IN ADDITION TO THE TRANSFER AUTHORITY PROVIDED IN SECTION 24-75-108, C.R.S., THE

4             DEPARTMENT MAY TRANSFER UP TO \$37,850 CASH FUNDS AMONG THE FOLLOWING LINE ITEMS IN THIS SECTION: PERSONAL SERVICES AND OPERATING EXPENSES.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
1	<b>SECTION 2. Appropriation to the department of the treasury for the fiscal year beginning July 1, 2024.</b> In Session Laws of Colorado 2024, section 2 of chapter 519,						
2	(HB 24-1430), <b>amend</b> Part XXIII (1) and the affected totals as Part XXIII (1) and the affected totals are amended by Session Laws of Colorado 2025, section 1 of chapter 473,						
3	(SB 25-110), and as Part XXIII and the affected totals are amended by section 14 of chapter 476, (SB25-206), as follows:						
4	Section 2. <b>Appropriation.</b>						
5	<b>PART XXIII</b>						
6	<b>DEPARTMENT OF THE TREASURY</b>						
7							
8	<b>(1) ADMINISTRATION</b>						
9	Personal Services	4,745,899	3,639,541		1,106,358 <sup>a</sup>		
10	(37.5 FTE)						
11	Health, Life, and Dental	648,766	390,878		257,888 <sup>b</sup>		
12	Short-term Disability	7,476	4,772		2,704 <sup>b</sup>		
13	Paid Family and Medical						
14	Leave Insurance	22,256	14,221		8,035 <sup>b</sup>		

			APPROPRIATION FROM				
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
1	Unfunded Liability						
2	Amortization Equalization						
3	Disbursement Payments	436,900	284,242		152,658 <sup>b</sup>		
4	Salary Survey	153,814	100,411		53,403 <sup>b</sup>		
5	Step Pay	102,735	57,369		45,366 <sup>b</sup>		
6	PERA Direct Distribution	75,527	49,137		26,390 <sup>b</sup>		
7	Workers' Compensation and						
8	Payment to Risk						
9	Management and Property						
10	Funds	35,707	35,707				
11	Operating Expenses	<del>2,192,234</del>	<del>2,192,234</del>				
12		2,208,615	2,208,615				
13	Information Technology						
14	Asset Maintenance	18,000	9,000		9,000 <sup>b</sup>		
15	Legal Services	122,197	38,060		84,137 <sup>c</sup>		

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
1	Capitol Complex Leased						
2	Space	62,530	37,285		25,245 <sup>b</sup>		
3	Payments to OIT	265,730	155,374		110,356 <sup>b</sup>		
4	CORE Operations	185,258	83,366		101,892 <sup>b</sup>		
5	Charter School Facilities						
6	Financing Services	7,500			7,500(I) <sup>d</sup>		
7	Discretionary Fund	5,000	5,000				
8		<u>9,087,529</u>					
9		9,103,910					
10							

11 <sup>a</sup> Of this amount, \$887,488 shall be from cash management transaction fees pursuant to Section 24-36-120, C.R.S., and \$218,870 shall be from the Unclaimed Property Trust Fund created  
12 in Section 38-13-801 (1)(a), C.R.S.

13 <sup>b</sup> These amounts shall be from the principal balance of the Unclaimed Property Trust Fund created in Section 38-13-801 (1)(a), C.R.S.

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
1	° Of this amount, it is estimated that \$57,142(I) shall be from the State Public Financing Cash Fund created in Section 24-36-121 (7)(a), C.R.S., \$23,292 shall be from the principal balance						
2	of the Unclaimed Property Trust Fund created in Section 38-13-801 (1)(a), C.R.S., and \$3,703 shall be from interest or income earned on the investment of the money in the Public School						
3	Fund pursuant to Section 22-41-102, C.R.S. Appropriations from the State Public Financing Cash Fund are shown for informational purposes only because the State Public Financing						
4	Cash Fund is continuously appropriated to the State Treasurer pursuant to Section 24-36-121 (7)(a), C.R.S.						
5	d This amount shall be from the Charter School Financing Administrative Cash Fund created in Section 22-30.5-406 (1)(c)(I), C.R.S. Money from the Charter School Financing						
6	Administrative Cash Fund is continuously appropriated and is included for informational purposes to comply with the limitation on state fiscal year spending imposed by Section 20						
7	of Article X of the State Constitution.						
8							
9							
10	TOTALS PART XXIII						
11	(TREASURY)	\$952,059,166	\$466,238,067 <sup>a</sup>		\$404,002,146 <sup>b</sup>	\$81,818,953 <sup>c</sup>	
12		\$952,075,547	\$466,254,448 <sup>a</sup>				
13							
14	<sup>a</sup> Of this amount, \$358,441,470 contains an (I) notation and \$193,070,323 is not subject to the limitation on General Fund appropriations imposed by Section 24-75-201.1 (1)(a)						
15	(III), C.R.S.						



		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS

1

<sup>b</sup> Of this amount, \$346,669,804 contains an (I) notation; \$345,805,162 represents allocations of Highway Users Tax Fund revenues to counties and municipalities pursuant to Sections

43-4-205, 207, and 208, C.R.S.

3

<sup>c</sup> This amount contains an (I) notation.

4

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