



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1402: TRANSFER TO CAPITAL CONSTRUCTION FUND

Prime Sponsors:

Rep. Sirota; Taggart
Sen. Amabile; Bridges

Fiscal Analyst:

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Fiscal note status: This revised fiscal note reflects the reengrossed bill. The introduced bill was recommended by the Joint Budget Committee as part of the FY 2026-27 Long Bill budget package.

Summary Information

Overview. The bill makes transfers to fund capital construction and information technology projects.

Types of impacts. The bill is projected to affect the following areas in FY 2026-27 only:

- State Transfers

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$139.7 million	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Fund sources for these impacts are shown in the table below.

Table 1A
State Transfers

Fund Source	Budget Year FY 2026-27	Out Year FY 2027-28
General Fund	-\$134,935,498	\$0
General Fund Exempt Account	-\$500,000	\$0
Community Impact Cash Fund	-\$1,748,863	\$0
Motor Carrier Safety Fund	-\$587,318	\$0
Motorcycle Operator Safety Training Fund	-\$1,976,782	\$0
Capital Construction Fund	\$132,014,555	\$0
IT Capital Account	\$7,733,906	\$0
Net Transfer	\$0	\$0

Summary of Legislation

On July 1, 2026, the bill requires the State Treasurer to transfer \$132.0 million for capital construction projects and \$7.7 million for information technology (IT) projects.

State Transfers

The bill includes the following transfers in FY 2026-27 to the Capital Construction Fund (CCF):

- \$131,514,555 from the General Fund; and
- \$500,000 from the General Fund Exempt Account.

It also includes the following transfers in FY 2026-27 to the IT Capital Account of the CCF:

- \$3,420,943 from the General Fund;
- \$1,748,863 from the Community Impact Cash Fund;
- \$587,318 from the Motor Carrier Safety Fund; and
- \$1,976,782 from the Motorcycle Operator Safety Training Fund.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Joint Budget Committee Staff

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](#).