

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

REVISED

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

LLS NO. 26-0980.01 Conrad Imel x2313

**HOUSE BILL 26-1404**

**HOUSE SPONSORSHIP**

**Sirota and Taggart**, Brown, Hamrick

**SENATE SPONSORSHIP**

**Amabile and Bridges**, Kirkmeyer

**House Committees**  
Appropriations

**Senate Committees**  
Appropriations

**A BILL FOR AN ACT**

101 **CONCERNING TRANSFERRING MONEY FROM THE TOBACCO EDUCATION**  
102 **PROGRAMS FUND TO THE PRESCHOOL PROGRAMS CASH FUND,**  
103 **AND, IN CONNECTION THEREWITH, MAKING AND REDUCING AN**  
104 **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.** The bill transfers \$10 million from the tobacco education programs fund to the preschool programs cash fund on June 30, 2027. The bill reduces the general fund appropriation to the

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.*

SENATE  
2nd Reading Unamended  
April 15, 2026

HOUSE  
3rd Reading Unamended  
April 11, 2026

HOUSE  
2nd Reading Unamended  
April 9, 2026

department of early childhood for the universal preschool program by \$10 million and makes a corresponding appropriation from the preschool programs cash fund.

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

2           **SECTION 1.** In Colorado Revised Statutes, 24-22-117, **add**  
3 (2)(c)(V) as follows:

4           **24-22-117. Tobacco tax cash fund - accounts - creation -**  
5 **legislative declaration - repeal.**

6           (2) There are created in the state treasury the following funds:

7           (c) (V) (A) ON JUNE 30, 2027, THE STATE TREASURER SHALL  
8 TRANSFER FROM THE TOBACCO EDUCATION PROGRAMS FUND TO THE  
9 PRESCHOOL PROGRAMS CASH FUND CREATED IN SECTION 26.5-4-209 (1)(a)  
10 TEN MILLION DOLLARS OF MONEY THAT ORIGINATED FROM THE 2020 TAX  
11 HOLDING FUND CREATED IN SECTION 24-22-118.

12           (B) THIS SUBSECTION (2)(c)(V) IS REPEALED, EFFECTIVE JUNE 30,  
13 2028.

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

15 (1) Except as provided in subsection (2) of this section, to implement this  
16 act, the general fund appropriation made in the annual general  
17 appropriation act for the 2026-27 state fiscal year to the department of  
18 early childhood for the universal preschool program is decreased by  
19 \$10,000,000.

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

23 (a) The amount of the general fund appropriation made in the  
24 annual general appropriation act for the 2026-27 state fiscal year to the

1 department of early childhood for the universal preschool program is less  
2 than the amount of the adjustment required in subsection (1) of this  
3 section; or

4 (b) The annual general appropriation act for the 2026-27 state  
5 fiscal year does not include an appropriation to the department of early  
6 childhood for the universal preschool program.

7 (3) For the 2026-27 state fiscal year, \$10,000,000 is appropriated  
8 to the department of early childhood. This appropriation is from the  
9 preschool programs cash fund created in section 26.5-4-209 (1)(a), C.R.S.  
10 To implement this act, the department may use this appropriation for the  
11 universal preschool program.

12 **SECTION 3. Effective date.** This act takes effect upon passage;  
13 except that subsections (1) and (2) of section 2 of this act take effect only  
14 if the annual general appropriation act for the 2026-27 state fiscal year  
15 becomes law, in which case subsections (1) and (2) of section 2 of this act  
16 take effect upon the effective date of this act or of the annual general  
17 appropriation act for state fiscal year 2026-27, whichever is later.

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