

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

**REREVISED**

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

LLS NO. 26-0932.01 Conrad Imel x2313

**HOUSE BILL 26-1407**

**HOUSE SPONSORSHIP**

**Brown and Taggart**, Sirota, Story

**SENATE SPONSORSHIP**

**Amabile and Kirkmeyer**, Bridges

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**House Committees**  
Appropriations

**Senate Committees**  
Appropriations

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**A BILL FOR AN ACT**

101      **CONCERNING STATE MONEY THAT WAS USED TO REFINANCE MONEY**  
102              **RECEIVED FROM THE FEDERAL CORONAVIRUS STATE FISCAL**  
103              **RECOVERY FUND, AND, IN CONNECTION THEREWITH,**  
104              **TRANSFERRING UNSPENT STATE MONEY TO THE GENERAL FUND,**  
105              **EXTENDING A DEADLINE FOR THE USE OF STATE MONEY, AND**  
106              **REDUCING APPROPRIATIONS.**

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**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 makes the following transfers

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  
3rd Reading Unamended  
April 16, 2026

SENATE  
2nd Reading Unamended  
April 15, 2026

HOUSE  
3rd Reading Unamended  
April 11, 2026

HOUSE  
2nd Reading Unamended  
April 9, 2026

to the general fund on June 30, 2026:

- \$27,905,384 from the refinance discretionary account in the ARPA refinance state money cash fund;
- \$4,085,246.49 from the revenue loss restoration cash fund;
- \$1,974,702.20 from the economic recovery and relief cash fund;
- \$1,005,850.24 from the behavioral and mental health cash fund; and
- \$750,190.06 from the state highway fund.

The bill extends the deadline from December 31, 2026, to June 30, 2027, for the department of human services to spend money appropriated in 2022 from the behavioral and mental health cash fund for capital construction related to a youth neuro-psych facility at the Colorado mental health institute at Fort Logan. The bill delays a corresponding transfer of money from the behavioral and mental health cash fund.

The bill reduces appropriations to the department of health care policy and financing and the department of early childhood.

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

2           **SECTION 1.** In Colorado Revised Statutes, 24-75-226.5, **add**  
3 (6.5) as follows:

4           **24-75-226.5. ARPA refinance state money cash fund - creation**  
5 **- reduction in general fund appropriations - legislative intent -**  
6 **definitions - repeal.**

7           (6.5) ON JUNE 30, 2026, THE STATE TREASURER SHALL TRANSFER  
8 FROM THE REFINANCE DISCRETIONARY ACCOUNT TO THE GENERAL FUND  
9 TWENTY-SEVEN MILLION NINE HUNDRED FIVE THOUSAND THREE HUNDRED  
10 EIGHTY-FOUR DOLLARS.

11           **SECTION 2.** In Colorado Revised Statutes, 24-75-227, **amend**  
12 (3.8) as follows:

13           **24-75-227. Revenue loss restoration cash fund - creation -**  
14 **allowable uses - definitions - repeal.**

15           (3.8) (a) On June 30, 2025, the state treasurer shall transfer from  
16 the fund to the general fund twelve million four hundred sixty-one

1 thousand four hundred ninety-four dollars and ten cents of money that did  
2 not originate from the money the state received from the coronavirus state  
3 fiscal recovery fund.

4 (b) ON JUNE 30, 2026, THE STATE TREASURER SHALL TRANSFER  
5 FROM THE FUND TO THE GENERAL FUND FOUR MILLION EIGHTY-FIVE  
6 THOUSAND TWO HUNDRED FORTY-SIX DOLLARS AND FORTY-NINE CENTS  
7 OF MONEY THAT DID NOT ORIGINATE FROM THE MONEY THE STATE  
8 RECEIVED FROM THE CORONAVIRUS STATE FISCAL RECOVERY FUND.

9 **SECTION 3.** In Colorado Revised Statutes, 24-75-228, **add** (5.3)  
10 as follows:

11 **24-75-228. Economic recovery and relief cash fund - creation**  
12 **- allowable uses - interim task force - report - legislative declaration**  
13 **- definitions - repeal.**

14 (5.3) ON JUNE 30, 2026, THE STATE TREASURER SHALL TRANSFER  
15 FROM THE FUND TO THE GENERAL FUND ONE MILLION NINE HUNDRED  
16 SEVENTY-FOUR THOUSAND SEVEN HUNDRED TWO DOLLARS AND TWENTY  
17 CENTS OF MONEY THAT DID NOT ORIGINATE FROM THE MONEY THE STATE  
18 RECEIVED FROM THE CORONAVIRUS STATE FISCAL RECOVERY FUND.

19 **SECTION 4.** In Colorado Revised Statutes, 24-75-230, **amend**  
20 (4.8); and **add** (4.5) and (4.9) as follows:

21 **24-75-230. Behavioral and mental health cash fund - creation**  
22 **- allowable uses - task force - definitions - repeal.**

23 (4.5) ON JUNE 30, 2026, THE STATE TREASURER SHALL TRANSFER  
24 FROM THE FUND TO THE GENERAL FUND ONE MILLION FIVE THOUSAND  
25 EIGHT HUNDRED FIFTY DOLLARS AND TWENTY-FOUR CENTS OF MONEY  
26 THAT DID NOT ORIGINATE FROM THE MONEY THE STATE RECEIVED FROM  
27 THE CORONAVIRUS STATE FISCAL RECOVERY FUND.

1           (4.8) Pursuant to section ~~24-75-226.5 (6)~~, On December 31, 2026,  
2 the state treasurer shall transfer any unexpended and unencumbered  
3 money in the fund that originates from the ARPA refinance state money  
4 cash fund to the ARPA refinance state money cash fund; EXCEPT THAT,  
5 NOTWITHSTANDING SECTION 24-75-226.5 (6), THE STATE TREASURER  
6 SHALL NOT TRANSFER UNSPENT MONEY APPROPRIATED FROM THE FUND TO  
7 THE DEPARTMENT OF HUMAN SERVICES FOR CAPITAL CONSTRUCTION  
8 RELATED TO THE CONSTRUCTION OF A NEURO-PSYCH FACILITY AT THE  
9 COLORADO MENTAL HEALTH INSTITUTE AT FORT LOGAN.

10           (4.9) ON JUNE 30, 2027, THE STATE TREASURER SHALL TRANSFER  
11 THE UNEXPENDED AND UNENCUMBERED MONEY IN THE FUND THAT DID  
12 NOT ORIGINATE FROM THE MONEY THE STATE RECEIVED FROM THE  
13 CORONAVIRUS STATE FISCAL RECOVERY FUND TO THE GENERAL FUND.

14           **SECTION 5.** In Colorado Revised Statutes, 24-75-219, **add** (7)(l)  
15 as follows:

16           **24-75-219. Transfers - transportation - capital construction -**  
17 **definitions.**

18           (7) In addition to any other transfers required by this section:

19           (l) ON JUNE 30, 2026, THE STATE TREASURER SHALL TRANSFER  
20 FROM THE STATE HIGHWAY FUND TO THE GENERAL FUND SEVEN HUNDRED  
21 FIFTY THOUSAND ONE HUNDRED NINETY DOLLARS AND SIX CENTS OF  
22 MONEY THAT DID NOT ORIGINATE FROM THE MONEY THE STATE RECEIVED  
23 FROM THE FEDERAL CORONAVIRUS STATE FISCAL RECOVERY FUND.

24           **SECTION 6. Appropriation to the department of human**  
25 **services for the fiscal year beginning July 1, 2022.** In Session Laws of  
26 Colorado 2022, **amend** section 10 of chapter 185, (HB22-1283), as  
27 amended by section 63 of chapter 429, (HB24-1466), as follows:

1           Section 10. **Capital construction appropriation.** For the 2022-23  
2 state fiscal year, \$35,000,000 is appropriated to the department of human  
3 services. This appropriation is from the behavioral and mental health cash  
4 fund created in section 24-75-230 (2)(a), C.R.S. Of this amount,  
5 \$30,236,662 originates from the general fund and \$4,763,338 is of money  
6 the state received from the federal coronavirus state fiscal recovery fund.  
7 To implement this act, the department may use this appropriation for  
8 capital construction related to the construction of a neuro-psych facility  
9 at the Colorado mental health institute at Fort Logan. Any money  
10 appropriated in this section not expended prior to July 1, 2023, THAT IS OF  
11 MONEY THE STATE RECEIVED FROM THE FEDERAL CORONAVIRUS STATE  
12 FISCAL RECOVERY FUND is further appropriated to the administration from  
13 July 1, 2023, through December 31, 2026, for the same purpose. ANY  
14 MONEY APPROPRIATED IN THIS SECTION NOT EXPENDED PRIOR TO JULY 1,  
15 2023, THAT DID NOT ORIGINATE FROM THE MONEY THE STATE RECEIVED  
16 FROM THE CORONAVIRUS STATE FISCAL RECOVERY FUND IS FURTHER  
17 APPROPRIATED TO THE ADMINISTRATION FROM JULY 1, 2023, THROUGH  
18 JUNE 30, 2027, FOR THE SAME PURPOSE. Money that originated from the  
19 federal coronavirus state fiscal recovery fund shall be obligated and  
20 expended in accordance with section 24-75-226, C.R.S.

21           **SECTION 7. Appropriation to the department of health care**  
22 **policy and financing for the fiscal year beginning July 1, 2022.** In  
23 Session Laws of Colorado 2022, section 6 of chapter 180, (HB 22-1302),  
24 **amend** (2), as amended by section 20 of chapter 474, Session Laws of  
25 Colorado 2023 (SB 23-214), and as further amended by section 77 of  
26 chapter 429, Session Laws of Colorado 2024 (HB 24-1466), as follows:

27           Section 6. **Appropriation.** (2) For the 2022-23 state fiscal year,

1     ~~\$3,000,000~~ \$2,200,000 is appropriated to the department of health care  
2     policy and financing for use by the executive director's office, general  
3     administration. This appropriation is from the behavioral and mental  
4     health cash fund created in section 24-75-230 (2)(a), C.R.S. Of this  
5     amount, \$1,245,147 is of money the state received from the federal  
6     coronavirus state fiscal recovery fund and ~~\$1,754,853~~ \$954,853 originates  
7     from the general fund. To implement this act, the division may use this  
8     appropriation for the universal contract for behavioral health services.  
9     Any money appropriated in this section that is not expended prior to  
10    December 30, 2024, is further appropriated to the department for use  
11    prior to December 31, 2026, for the same purpose. Money that originated  
12    from the federal coronavirus state fiscal recovery fund shall be obligated  
13    and expended in accordance with section 24-75-226, C.R.S.

14           **SECTION 8. Appropriation to the department of early**  
15    **childhood for the fiscal year beginning July 1, 2022.** In Session Laws  
16    of Colorado 2022, section 8 of chapter 345, (SB 22-213), **amend** (1)  
17    introductory portion, (1)(a), (1)(c), (1)(d), and (1)(e), as (1) introductory  
18    portion is amended by section 71 of chapter 429, Session Laws of  
19    Colorado 2024 (HB 24-1466) as follows:

20           Section 8. **Appropriation.** (1) For the 2022-23 state fiscal year,  
21    ~~\$49,500,000~~ \$47,883,011 is appropriated to the department of early  
22    childhood. This appropriation is from the economic recovery and relief  
23    cash fund created in section 24-75-228 (2)(a), C.R.S., and is based on an  
24    assumption that the department will require an additional 9.6 FTE. Of this  
25    amount, \$15,464,449 is of money the state received from the federal  
26    coronavirus state fiscal recovery fund and ~~\$34,035,551~~ \$32,418,562  
27    originates from the general fund. To implement this act, the department

1 may use this appropriation for:

2 (a) ~~\$16,000,000~~ \$14,656,182 for use by the early learning access  
3 and quality division for the emerging and expanding child care grant  
4 program, which amount is based on an assumption that the division will  
5 require an additional 3.5 FTE;

6 (c) ~~\$15,000,000~~ \$14,737,721 for use by the early learning access  
7 and quality division for the early care and education recruitment and  
8 retention grant and scholarship program, which amount is based on an  
9 assumption that the division will require an additional 2.5 FTE;

10 (d) ~~\$7,500,000~~ \$7,492,769 for use by the early learning access and  
11 quality division for the family, friend, and neighbor training and support  
12 program, which amount is based on an assumption that the division will  
13 require an additional 2.8 FTE; and

14 (e) ~~\$1,000,000~~ \$996,339 for use by the community and family  
15 support division for the home visiting grant program, which amount is  
16 based on an assumption that the division will require an additional 0.3  
17 FTE.

18 **SECTION 9. 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.