



# Fiscal Note

## Legislative Council Staff

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### SB 26-173: BARRE & PILATES TEACHER TRAINING REG EXEMPTIONS

**Prime Sponsors:**

Sen. Bridges; Bright  
Rep. Lukens; Gilchrist

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**Published for:** Senate Education

**Drafting number:** LLS 26-1000

**Version:** Initial Fiscal Note

**Date:** April 22, 2026

**Fiscal note status:** The fiscal note reflects the introduced bill.

### Summary Information

**Overview.** The bill exempts Pilates and barre teacher training courses, programs, and schools from regulation by the Division of Private Occupational Schools in the Department of Higher Education.

**Types of impacts.** The bill is projected to affect the following areas on an ongoing basis:

- State Revenue
- Minimal State Workload
- TABOR Refunds

**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	-\$14,400	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	-\$14,400	\$0
Change in State FTE	0.0 FTE	0.0 FTE

## Summary of Legislation

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The bill exempts Pilates and barre teacher training courses, programs, and schools from regulation by the Division of Private Occupational Schools (DPOS) in the Department of Higher Education (CDHE).

## Background

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The Division of Private Occupational Schools provides standards in order to protect against fraudulent or substandard private occupational schools. The agency is funded by [fees](#) to cover its regulatory costs. The [list of schools](#) regulated by DPOS currently includes seven Pilates schools.

## State Revenue

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The bill decreases state revenue to the DPOS Cash Fund by at least \$14,400 every three years. This represents a \$2,052 renewal fee for an estimated seven regulated entities. The DPOS also charges other administrative fees, including school name changes and fees to certify student assessments. The potential decrease in revenue from these fees is not estimated. The fiscal note shows a revenue decrease occurring in FY 2026-27 for illustrative purposes; the actual timing and amount of revenue decreases will vary.

## State Expenditures

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Exempting Pilates and barre courses, programs, and schools from DPOS regulation will decrease state workload. The fiscal note assumes this will be a minimal decrease given the small number of exempted schools, and no change in appropriations is required.

## TABOR Refunds

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The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers by \$14,400 in FY 2026-27 and every three years thereafter. This estimate assumes the March 2026 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2027-28. Because TABOR refunds are paid from the General Fund, decreased cash fund revenue will increase the amount of General Fund available to spend or save in FY 2026-27, and any future years when the state is over its revenue limit.

## **Effective Date**

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The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

## **State and Local Government Contacts**

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Higher Education

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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](#).