

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. 26-1027.01 Richard Sweetman x4333

SENATE BILL 26-193

SENATE SPONSORSHIP

Amabile and Kirkmeyer, Bridges

HOUSE SPONSORSHIP

Brown and Taggart, Sirota

Senate Committees
Appropriations

House Committees

A BILL FOR AN ACT

101 CONCERNING LOCAL ORDINANCES' IMPACTS ON STATE EMPLOYEES.

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. Existing law authorizes the general assembly to set compensation levels for employees of the state. Accordingly, the bill clarifies that, for the purposes of laws concerning local minimum wages, the term "employer" means a corporation, a proprietorship, a partnership, a joint venture, a limited liability company, a trust, an association, a political subdivision of the state, an individual, or any other entity that employs an employee. However, "employer" does not include 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.

SENATE
2nd Reading Unamended
May 7, 2026

Current law states that the governing bodies of municipalities have the power to license, regulate, and tax any lawful occupation, business place, amusement, or place of amusements (occupation or business place) and to fix the amount, terms, and manner of issuing and revoking licenses issued to an occupation or business place. The bill clarifies that the state of Colorado is not an occupation or business place subject to such tax.

The bill requires the office of state planning and budgeting to submit to the joint budget committee, on or before January 4, 2027, a supplemental budget request concerning compensation of state employees during the 2026-27 state fiscal year.

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

2 **SECTION 1. Legislative declaration.** The general assembly
3 finds and declares that the minimum wage of state employees has been,
4 and continues to be, a bargainable issue under the "Colorado Partnership
5 for Quality Jobs and Services Act", part 11 of article 50 of title 24,
6 Colorado Revised Statutes.

7 **SECTION 2.** In Colorado Revised Statutes, 8-6-101, **amend** (4)
8 as follows:

9 **8-6-101. Legislative declaration - minimum wage of workers**
10 **- authority of a local government to enact minimum wage laws - tip**
11 **offsets - enforcement - report - severability - definitions.**

12 (4) ~~For purposes of AS USED IN this section,~~ UNLESS THE CONTEXT
13 OTHERWISE REQUIRES:

14 (a) (I) "EMPLOYER" MEANS A CORPORATION, A PROPRIETORSHIP,
15 A PARTNERSHIP, A JOINT VENTURE, A LIMITED LIABILITY COMPANY, A
16 TRUST, AN ASSOCIATION, A POLITICAL SUBDIVISION OF THE STATE, AN
17 INDIVIDUAL, OR ANY OTHER ENTITY THAT EMPLOYS AN EMPLOYEE.

18 (II) "EMPLOYER" DOES NOT INCLUDE THE STATE OF COLORADO, IN
19 ACCORDANCE WITH SECTION 24-50-104 (4)(d)(I).

20 (b) "Local government" means a:

- 1 ~~(a)~~ (I) City;
- 2 ~~(b)~~ (II) Home rule city;
- 3 ~~(c)~~ (III) Town;
- 4 ~~(d)~~ (IV) Territorial charter city;
- 5 ~~(e)~~ (V) City and county;
- 6 ~~(f)~~ (VI) County; or
- 7 ~~(g)~~ (VII) Home rule county.

8 (c) "POLITICAL SUBDIVISION OF THE STATE" MEANS:

9 (I) A COUNTY, A CITY AND COUNTY, A CITY, A TOWN, A SERVICE
10 AUTHORITY, A SPECIAL DISTRICT, AND ANY OTHER MUNICIPAL OR
11 QUASI-MUNICIPAL AUTHORITY; AND

12 (II) A PUBLIC CORPORATION, AS DEFINED IN SECTION 7-49.5-103
13 (6); EXCEPT THAT, FOR THE PURPOSES OF THIS SUBSECTION (4)(c), A
14 PUBLIC CORPORATION DOES NOT INCLUDE THE STATE OF COLORADO.

15 **SECTION 3.** In Colorado Revised Statutes, 31-15-501, **amend**
16 (1)(c) as follows:

17 **31-15-501. Powers to regulate businesses.**

18 (1) The governing bodies of municipalities have the following
19 powers to regulate businesses:

20 (c) To license, regulate, and tax, subject to any law of this state,
21 any lawful occupation, business place, amusement, or place of
22 amusements and to fix the amount, terms, and manner of issuing and
23 revoking licenses issued therefor; except that:

24 (I) For purposes of the application of any occupational privilege
25 tax, oil and gas wells and their associated production facilities have not
26 been, are not, and shall not be considered an occupation or business place
27 subject to such tax; AND

1 (II) IN ACCORDANCE WITH SECTION 24-50-104 (4)(d)(I), THE
2 STATE OF COLORADO IS NOT AN OCCUPATION OR BUSINESS PLACE SUBJECT
3 TO SUCH TAX.

4 **SECTION 4.** In Colorado Revised Statutes, 24-37-302, **add** (4)
5 as follows:

6 **24-37-302. Responsibilities of the office of state planning and**
7 **budgeting - repeal.**

8 (4) (a) FOR THE PURPOSES OF SECTION 24-50-104 (1)(a)(II.5), THE
9 OFFICE OF STATE PLANNING AND BUDGETING SHALL SUBMIT TO THE JOINT
10 BUDGET COMMITTEE, ON OR BEFORE JANUARY 4, 2027, A SUPPLEMENTAL
11 BUDGET REQUEST CONCERNING COMPENSATION OF STATE EMPLOYEES
12 DURING THE 2026-27 STATE FISCAL YEAR.

13 (b) THIS SUBSECTION (4) IS REPEALED, EFFECTIVE JULY 1, 2027.

14 **SECTION 5. Safety clause.** The general assembly finds,
15 determines, and declares that this act is necessary for the immediate
16 preservation of the public peace, health, or safety or for appropriations for
17 the support and maintenance of the departments of the state and state
18 institutions.