

**JBC Staff Fiscal Analysis**  
**Senate Appropriations Committee**

Concerning regulation of the division of professions and occupations, and, in connection therewith, implementing recommendations contained in the 2025 sunset report by the department of regulatory agencies.

---

**Prime Sponsors:**

Representatives McCormick; Gilchrist  
Senator Daugherty

**Date Prepared:**

May 8, 2026

**JBC Analyst:**

Michelle Curry  
303-866-2062

**Fiscal Impacts**

---

Appropriation Not Required, Amendment in Packet

TABOR Impact

**Fiscal Note Status**

---

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/25/2026.

**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

The bill includes amendments adopted by the House on Second Reading (04/13/2026). Legislative Council Staff and JBC Staff agree that these amendments do not change the fiscal impact of the bill.

**Amendments in This Packet**

---

L.009 Bill Sponsor amendment - changes fiscal impact

**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause for FY 2026-27.

**Description of Amendments in This Packet**

**L.009**

Bill Sponsor amendment **L.009** (attached) removes the bill's requirement that the Division increase the fee on license renewals for legal expenses from \$1.00 to \$2.00. This removes the increased revenue from the bill.

## Points to Consider

---

The Joint Budget Committee has proposed a budget package for FY 2026-27 based on the March 2026 Office of State Planning and Budgeting (OSP) revenue forecast. The budget package includes \$42.3 million in set-asides for legislation outside of the package (see table below). The budget package accounts for the 13.0 percent reserve associated with the placeholders.

### General Fund Appropriation Placeholders for Other 2026 Legislation (\$ in millions)

Item	FY 2026-27
SB 26-149 (Pathways for Individuals with Mental Health Disorders)	\$25.9
Potential prison capacity supplemental	5.9
Applied behavioral analysis licensing	5.0
County Administration shared services	3.1
SB 26-042 (Revenue Classification TABOR)	2.3
Medicaid working group	0.5
HB 26-1331 (Modify 2026 Interim Committees)	-0.4
<b>Total - Placeholders for other legislation</b>	<b>\$42.3</b>

### TABOR/ Excess State Revenues Impact

This bill is estimated to increase cash fund revenues by \$297,971 in FY 2026-27 and by \$481,383 in FY 2027-28, which will reduce the available General Fund in each fiscal year by equal amounts. This bill increases the TABOR refund paid from the General Fund by \$297,971 for FY 2026-27, reducing the \$42.3 million General Fund set aside for FY 2026-27 by the same amount. Bill Sponsor Amendment **L.009** removes this TABOR impact.