

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**

# An Act

HOUSE BILL 26-1363

BY REPRESENTATIVE(S) Brown and Sirota, Taggart, McCluskie;  
also SENATOR(S) Amabile and Bridges, Kirkmeyer, Ball, Kolker.

CONCERNING A TEMPORARY REDUCTION IN THE GENERAL FUND RESERVE.

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

**SECTION 1.** In Colorado Revised Statutes, 24-75-201.1, **amend** (1)(d)(XXVII) introductory portion and (1)(d)(XXVII)(A); and **add** (1)(d)(XXVIII) as follows:

**24-75-201.1. Restriction on state appropriations - legislative declaration - definitions.**

(1) (d) For each fiscal year, unrestricted general fund year-end balances must be retained as a reserve in the following amounts:

(XXVII) For the fiscal year 2025-26 and ~~each fiscal year thereafter,~~ ~~fifteen~~ THE FISCAL YEAR 2026-27, THIRTEEN percent of the amount appropriated for expenditure from the general fund for that fiscal year minus:

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

(A) The amount calculated by the state treasurer in accordance with section 10-16-1206 (1.5)(a)(II)(B); ~~except that this subsection (1)(d)(XXVII)(A) takes effect on January 1, 2026, only if the condition specified in section 10-16-1209 (1) occurs;~~ and

(XXVIII) FOR THE FISCAL YEAR 2027-28, AND EACH OF THE FISCAL YEARS THEREAFTER, FIFTEEN PERCENT OF THE AMOUNT APPROPRIATED FOR EXPENDITURE FROM THE GENERAL FUND FOR THAT FISCAL YEAR MINUS:

(A) THE AMOUNT CALCULATED BY THE STATE TREASURER IN ACCORDANCE WITH SECTION 10-16-1206 (1.5)(a)(II)(B); AND

(B) SO LONG AS THE ESCROW MONEY IS NOT RELEASED AS SET FORTH IN SECTION 23-40-107, FORTY-ONE MILLION TWO HUNDRED FIFTY THOUSAND DOLLARS. AS USED IN THIS SUBSECTION (1)(d)(XXVIII)(B), "ESCROW MONEY" HAS THE MEANING SET FORTH IN SECTION 23-40-107 (2)(c).

**SECTION 2. Safety clause.** The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety or for appropriations for

the support and maintenance of the departments of the state and state institutions.

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Julie McCluskie  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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James Rashad Coleman, Sr.  
PRESIDENT OF  
THE SENATE

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Vanessa Reilly  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Esther van Mourik  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_  
(Date and Time)

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Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO