



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note Memorandum

TO: Members of the House Judiciary Committee

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Fiscal Assessment of L.009 to HB26-1148

This memorandum is an assessment of the fiscal impact of the attached proposed amendment L.009 to House Bill 26-1148. This fiscal assessment is for the impact of the bill with inclusion of this amendment only. Any other added amendment could influence the fiscal impact.

Summary of Proposed Amendment

Amendment L.009 strikes the requirement that online gaming companies impose a 5 percent fee on in-game transactions, as well as the requirement to transfer revenue collected from these fees to the State Treasurer to be credited to the State Public School Fund.

Fiscal Impact of Amendment

Amendment L.009 eliminates the state revenue, expenditure, and TABOR impacts identified in the published fiscal note dated March 9, 2026, by removing the 5 percent fee.

Bill's Revised Fiscal Impact with Amendment

With Amendment L.009, the bill will minimally increase workload in the Department of Law and the Judicial Department, as discussed on the following page. No change in appropriations is required.



Table 1
State Fiscal Impacts with Amendment L.009

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Department of Law

Workload in the Department of Law will minimally increase to conduct rulemaking and communicate with companies regarding the bill's requirements. To the extent that additional deceptive trade practice complaints are filed, the department will review complaints under the bill and prioritize investigations as necessary within the overall number of deceptive trade practice complaints and available resources. No change in appropriations is required.

Judicial Department

The trial courts in the Judicial Department may have an increase in cases filed under the Colorado Consumer Protection Act from the addition of a new deceptive trade practice. It is assumed that online gaming companies will abide by the law and that any violation of the legislation will result in minimal number of new cases.