



## Fiscal Note

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

## HB 26-1216: CORRECTING DEFECTS IN STATUTES ADMIN BY DOR

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**Prime Sponsors:**

Rep. Luck; Carter

Sen. Exum; Rich

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**Published for:** House State Affairs

**Drafting number:** LLS 26-0255

**Version:** Initial Fiscal Note

**Date:** March 2, 2026

**Fiscal note status:** The fiscal note reflects the introduced bill, which was recommended by the Statutory Revision Committee.

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### Summary Information

**Overview.** The bill corrects technical defects and incorrect references in statutes pertaining to the Department of Revenue.

**No fiscal impact.** The bill has no fiscal impact on state or local government.

**Appropriations.** No appropriation is required.

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**Table 1**  
**State Fiscal Impacts**

<b>Type of Impact</b>	<b>Budget Year FY 2026-27</b>	<b>Out Year FY 2027-28</b>
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

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## Summary of Legislation

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The bill corrects defects in state law related to the Department of Revenue. Specifically, the bill:

- makes a technical drafting correction to conform with current drafting practices;
- updates two incorrect statutory references;
- makes a technical clarification regarding the amount that can be claimed for a heat or fuel expenses grants; and,
- removes two definitions that do not appear anywhere else in statute.

## Assessment of No Fiscal Impact

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Updating the Colorado Revised Statutes to correct incorrect references, remove unnecessary language, and clarify payment amounts has no impact on state or local government revenues and expenditures; therefore, the bill is assessed as having no fiscal impact.

## 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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Revenue

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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](#).