



## Fiscal Note

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

## HB 26-1402: TRANSFER TO CAPITAL CONSTRUCTION FUND

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**Prime Sponsors:**

Rep. Sirota; Taggart  
Sen. Amabile; Bridges

**Fiscal Analyst:**

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**Fiscal note status:** This revised fiscal note reflects the reengrossed bill. The introduced bill was recommended by the Joint Budget Committee as part of the FY 2026-27 Long Bill budget package.

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### Summary Information

**Overview.** The bill makes transfers to fund capital construction and information technology projects.

**Types of impacts.** The bill is projected to affect the following areas in FY 2026-27 only:

- State Transfers

**Appropriations.** No appropriation is required.

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

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$139.7 million	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

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Fund sources for these impacts are shown in the table below.

**Table 1A**  
**State Transfers**

<b>Fund Source</b>	<b>Budget Year FY 2026-27</b>	<b>Out Year FY 2027-28</b>
General Fund	-\$134,935,498	\$0
General Fund Exempt Account	-\$500,000	\$0
Community Impact Cash Fund	-\$1,748,863	\$0
Motor Carrier Safety Fund	-\$587,318	\$0
Motorcycle Operator Safety Training Fund	-\$1,976,782	\$0
Capital Construction Fund	\$132,014,555	\$0
IT Capital Account	\$7,733,906	\$0
<b>Net Transfer</b>	<b>\$0</b>	<b>\$0</b>

## Summary of Legislation

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On July 1, 2026, the bill requires the State Treasurer to transfer \$132.0 million for capital construction projects and \$7.7 million for information technology (IT) projects.

## State Transfers

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The bill includes the following transfers in FY 2026-27 to the Capital Construction Fund (CCF):

- \$131,514,555 from the General Fund; and
- \$500,000 from the General Fund Exempt Account.

It also includes the following transfers in FY 2026-27 to the IT Capital Account of the CCF:

- \$3,420,943 from the General Fund;
- \$1,748,863 from the Community Impact Cash Fund;
- \$587,318 from the Motor Carrier Safety Fund; and
- \$1,976,782 from the Motorcycle Operator Safety Training Fund.

## Effective Date

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The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

## State and Local Government Contacts

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Joint Budget Committee Staff

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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](#).