

CHAPTER 21

GENERAL ASSEMBLY

HOUSE BILL 26-1178

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

AN ACT**CONCERNING THE CONTROLLER'S ALLOWANCE OF EXPENDITURES IN EXCESS OF APPROPRIATIONS.**

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

SECTION 1. In Colorado Revised Statutes, 24-75-111, **amend** (1) introductory portion, (1)(b), and (5) as follows:

24-75-111. Additional authority for controller to allow expenditures in excess of appropriations - limitations - appropriations for subsequent fiscal year restricted.

(1) ~~For fiscal years commencing on or after July 1, 1997,~~ In addition to any overexpenditure allowed pursuant to section 24-75-109, the controller may allow any department, institution, or agency of the state, including any institution of higher education, to make an expenditure in excess of the amount authorized by an item of appropriation for ~~such~~ **THE CURRENT** fiscal year if:

(b) The overexpenditure is necessary due to EITHER unforeseen circumstances arising while the general assembly is not meeting in regular or special session during which such overexpenditure can be legislatively addressed OR A LAPSE IN A FEDERAL APPROPRIATION THAT THE JOINT BUDGET COMMITTEE DETERMINES IS REASONABLY LIKELY TO OCCUR WHILE THE GENERAL ASSEMBLY IS NOT MEETING IN REGULAR OR SPECIAL SESSION DURING WHICH SUCH OVEREXPENDITURE CAN BE LEGISLATIVELY ADDRESSED; and

(5) The joint budget committee of the general assembly shall introduce a supplemental appropriation for the fiscal year in which the overexpenditure occurred for ~~the~~ **AN** amount of LESS THAN OR EQUAL TO any overexpenditure allowed pursuant to this section. If a supplemental appropriation is enacted for the

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overexpenditure AUTHORIZED BY THIS SECTION or some portion thereof, the restriction on the succeeding fiscal year's appropriation shall be released ~~in the amount of the supplemental appropriation enacted~~ AND A DEPARTMENT, INSTITUTION, OR AGENCY OF THE STATE, INCLUDING ANY INSTITUTION OF HIGHER EDUCATION, SHALL NOT MAKE AN EXPENDITURE IN EXCESS OF THE AMOUNT ALLOWED BY AN ITEM OF APPROPRIATION FOR SUCH FISCAL YEAR AS AUTHORIZED BY THE OVEREXPENDITURE.

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.

Approved: March 26, 2026