

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Titone

1 Strike the Appropriations Committee Report, dated April 8, 2025, and
2 substitute:

3 "Amend reengrossed bill, strike everything below the enacting clause and
4 substitute:

5 "SECTION 1. In Colorado Revised Statutes, 9-1.5-104.7, **amend**
6 (3) introductory portion; and **add** (4) as follows:

7 **9-1.5-104.7. Damage prevention fund - repeal.** (3) EXCEPT AS
8 OTHERWISE PROVIDED IN SUBSECTION (4) OF THIS SECTION, only the safety
9 commission may authorize expenditures from the fund. Subject to annual
10 appropriation by the general assembly, the safety commission may use
11 money deposited in the fund only to:

12 (4) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
13 ASSEMBLY MAY APPROPRIATE MONEY FROM THE FUND TO THE
14 DEPARTMENT OF TREASURY FOR USE BY THE ADMINISTRATION DIVISION
15 FOR ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL PROGRAM
16 PURSUANT TO ARTICLE 3.5 OF TITLE 39.

17 (b) THIS SUBSECTION (4) IS REPEALED, EFFECTIVE JULY 1, 2026.

18 **SECTION 2.** In Colorado Revised Statutes, 18-22-103, **amend**
19 (3); and **add** (5) as follows:

20 **18-22-103. Source of revenues - allocation of money - repeal.**

21 (3) There is ~~hereby~~ created in the state treasury a youthful offender
22 system surcharge fund which ~~shall consist~~ CONSISTS of ~~moneys~~ MONEY
23 received by the state treasurer pursuant to ~~paragraph (b) of subsection (2)~~
24 SUBSECTION (2)(b) of this section. In accordance with section 24-36-114,
25 ~~C.R.S.~~, all interest derived from the deposit and investment of this fund
26 shall be credited to the general fund. Any ~~moneys~~ MONEY not
27 appropriated by the general assembly ~~shall remain~~ REMAINS in the
28 youthful offender system surcharge fund and shall not be transferred or
29 revert to the general fund of the state at the end of any fiscal year. EXCEPT
30 AS OTHERWISE PROVIDED IN SUBSECTION (5) OF THIS SECTION, all ~~moneys~~
31 MONEY in the fund ~~shall be~~ IS subject to annual appropriation by the
32 general assembly to the department of corrections to cover the direct and
33 indirect costs associated with the rehabilitation, education, and treatment
34 of youthful offenders sentenced to a youthful offender system.

35 (5) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
36 ASSEMBLY MAY APPROPRIATE MONEY FROM THE YOUTHFUL OFFENDER
37 SYSTEM SURCHARGE FUND TO THE DEPARTMENT OF TREASURY FOR USE BY
38 THE ADMINISTRATION DIVISION FOR ADMINISTRATION OF THE STATE

1 PROPERTY TAX DEFERRAL PROGRAM PURSUANT TO ARTICLE 3.5 OF TITLE
2 39.

3 (b) THIS SUBSECTION (5) IS REPEALED, EFFECTIVE JULY 1, 2026.

4 **SECTION 3.** In Colorado Revised Statutes, 24-50-122, **amend**
5 (2); and **add** (3) as follows:

6 **24-50-122. Opportunities for training - professional**
7 **development center cash fund - creation - rules - repeal.** (2) The
8 executive director of the department of personnel shall establish any fees
9 necessary to pay for the direct and indirect costs of the training programs
10 specified in subsection (1) of this section. All ~~moneys~~ MONEY collected
11 shall be transmitted to the state treasurer, who shall credit the same to the
12 professional development center cash fund, which fund is ~~hereby~~ created.
13 EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3) OF THIS SECTION, the
14 ~~moneys~~ MONEY in the fund ~~shall be~~ IS subject to annual appropriation by
15 the general assembly for the direct and indirect costs of establishing and
16 maintaining the training programs specified in subsection (1) of this
17 section. All interest derived from the deposit and investment of ~~moneys~~
18 MONEY in the fund shall be credited to the fund. Any unexpended and
19 unencumbered ~~moneys~~ MONEY remaining in the fund at the end of a fiscal
20 year ~~shall remain~~ REMAINS in the fund and shall not be credited or
21 transferred to the general fund or any other fund.

22 (3) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
23 ASSEMBLY MAY APPROPRIATE MONEY FROM THE PROFESSIONAL
24 DEVELOPMENT CENTER CASH FUND TO THE DEPARTMENT OF TREASURY
25 FOR USE BY THE ADMINISTRATION DIVISION FOR ADMINISTRATION OF THE
26 STATE PROPERTY TAX DEFERRAL PROGRAM PURSUANT TO ARTICLE 3.5 OF
27 TITLE 39.

28 (b) THIS SUBSECTION (3) IS REPEALED, EFFECTIVE JULY 1, 2026.

29 **SECTION 4.** In Colorado Revised Statutes, 25-4-1708, **amend**
30 (1)(a) introductory portion; and **add** (5) as follows:

31 **25-4-1708. Fund created - repeal.** (1) (a) ~~There is hereby~~
32 ~~established in the state treasury a fund to be known as~~ The immunization
33 fund IS CREATED IN THE STATE TREASURY, which fund is, EXCEPT AS
34 OTHERWISE PROVIDED IN SUBSECTION (5) OF THIS SECTION, subject to
35 annual appropriation by the general assembly to the department of public
36 health and environment for the purposes of:

37 (5) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
38 ASSEMBLY MAY APPROPRIATE MONEY FROM THE IMMUNIZATION FUND TO
39 THE DEPARTMENT OF TREASURY FOR USE BY THE ADMINISTRATION
40 DIVISION FOR ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL
41 PROGRAM PURSUANT TO ARTICLE 3.5 OF TITLE 39.

42 (b) THIS SUBSECTION (5) IS REPEALED, EFFECTIVE JULY 1, 2026.

43 **SECTION 5.** In Colorado Revised Statutes, 25.5-10-305.5, **add**

1 (4) as follows:

2 **25.5-10-305.5. Family support services fund - creation - repeal.**

3 (4) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
4 ASSEMBLY MAY APPROPRIATE MONEY FROM THE FUND TO THE
5 DEPARTMENT OF TREASURY FOR USE BY THE ADMINISTRATION DIVISION
6 FOR ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL PROGRAM
7 PURSUANT TO ARTICLE 3.5 OF TITLE 39.

8 (b) THIS SUBSECTION (4) IS REPEALED, EFFECTIVE JULY 1, 2026.

9 **SECTION 6.** In Colorado Revised Statutes, **amend** 28-3-107 as
10 follows:

11 **28-3-107. Department of military and veterans affairs fund -**

12 **creation - repeal.** (1) Any gifts, grants, and donations accepted by the
13 adjutant general pursuant to section 28-3-106 (1)(x) shall be transmitted
14 to the state treasurer, who shall credit the same to the department of
15 military and veterans affairs fund, which fund is ~~hereby~~ created and
16 referred to in this section as the "fund". The ~~moneys~~ MONEY in the fund
17 shall be invested by the state treasurer as provided in sections 24-36-109,
18 24-36-112, and 24-36-113. ~~€:R:S:~~ Any unexpended and unencumbered
19 ~~moneys~~ MONEY remaining in the fund at the end of any fiscal year shall
20 remain in the fund and shall not revert or be credited or transferred to the
21 general fund or be transferred to any other fund. Any interest or income
22 derived from the deposit and investment of ~~moneys~~ MONEY in the fund
23 ~~shall remain~~ REMAINS in the fund and shall not be credited to the general
24 fund. EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2) OF THIS
25 SECTION, ~~moneys~~ MONEY in the fund ~~shall be~~ IS continuously appropriated
26 to the department for use by the adjutant general to carry out the functions
27 and duties set forth in this ~~title~~ TITLE 28.

28 (2) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
29 ASSEMBLY MAY APPROPRIATE MONEY FROM THE FUND TO THE
30 DEPARTMENT OF TREASURY FOR USE BY THE ADMINISTRATION DIVISION
31 FOR ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL PROGRAM
32 PURSUANT TO ARTICLE 3.5 OF TITLE 39.

33 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2026.

34 **SECTION 7.** In Colorado Revised Statutes, 37-60-122.8, **amend**
35 (1); and **add** (4) as follows:

36 **37-60-122.8. Publications fund - repeal.** (1) There is ~~hereby~~
37 created in the state treasury the publications fund. The fund ~~shall consist~~
38 ~~of moneys~~ CONSISTS OF MONEY paid to the board from persons outside the
39 board for copies of public records or publications provided by the board.
40 The ~~moneys~~ MONEY in the fund may be expended by the board to pay for
41 the cost of providing copies of public records or publications to persons
42 outside the board. EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4) OF
43 THIS SECTION, the ~~moneys~~ MONEY in the fund ~~are hereby~~ IS continuously

1 appropriated to the board for the purposes established in this section.

2 (4) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
3 ASSEMBLY MAY APPROPRIATE MONEY FROM THE PUBLICATIONS FUND TO
4 THE DEPARTMENT OF TREASURY FOR USE BY THE ADMINISTRATION
5 DIVISION FOR ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL
6 PROGRAM PURSUANT TO ARTICLE 3.5 OF TITLE 39.

7 (b) THIS SUBSECTION (4) IS REPEALED, EFFECTIVE JULY 1, 2026.

8 **SECTION 8.** In Colorado Revised Statutes, **amend** 38-25.5-105
9 as follows:

10 **38-25.5-105. Department of revenue fees - repeal.** (1) Except
11 as provided in section 38-25.5-103.5, fees collected by the department of
12 revenue pursuant to this ~~article~~ ARTICLE 25.5 shall be deposited in the
13 state treasury in the tax lien certification fund which FUND is ~~hereby~~
14 CREATED IN THE STATE TREASURY. EXCEPT AS OTHERWISE PROVIDED IN
15 SUBSECTION (2) OF THIS SECTION, ~~moneys~~ MONEY so deposited and all
16 interest earned on such ~~moneys~~ MONEY shall be used by the department
17 of revenue for the purposes of this ~~article~~ ARTICLE 25.5 in accordance
18 with the annual appropriation by the general assembly and shall not be
19 deposited in or transferred to the general fund; except that ~~moneys~~ MONEY
20 in excess of the maximum reserve, as defined in section 24-75-402
21 (2)(e.5), ~~C.R.S.~~, that remain in the fund at the end of any state fiscal year
22 commencing on or after July 1, 2000, shall be transferred to the general
23 fund.

24 (2) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
25 ASSEMBLY MAY APPROPRIATE MONEY FROM THE TAX LIEN CERTIFICATION
26 FUND TO THE DEPARTMENT OF TREASURY FOR USE BY THE
27 ADMINISTRATION DIVISION FOR ADMINISTRATION OF THE STATE PROPERTY
28 TAX DEFERRAL PROGRAM PURSUANT TO ARTICLE 3.5 OF TITLE 39.

29 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2026.

30 **SECTION 9.** In Colorado Revised Statutes, 39-28-102.5, **amend**
31 (1); and **add** (3) as follows:

32 **39-28-102.5. Licensing of wholesale subcontractors - rules -**
33 **finer - repeal.** (1) It is unlawful for any wholesale subcontractor to sell
34 or offer for sale cigarettes to a retailer in this state without first obtaining
35 a license therefor, granted and issued by the department, which license
36 shall be in effect until June 30 following the date of issue, unless sooner
37 revoked. Such licenses shall be granted only to such wholesale
38 subcontractors who own or operate the places from which such sales are
39 to be made, and, in case sales are made from two or more separate places
40 by any such wholesale subcontractor, a separate license for each place of
41 business shall be required. No license shall be issued to a wholesale
42 subcontractor unless the wholesale subcontractor has a current license
43 issued pursuant to section 39-26-103. Such licenses shall be renewed only

1 upon timely application and payment of the required fee prior to
2 expiration. Such licenses may be transferred in the discretion of and
3 pursuant to rules adopted by the department. The license fee shall be ten
4 dollars per year, and such license fees shall be credited to the wholesale
5 and distributing subcontractor license fund, which is ~~hereby~~ created in the
6 state treasury. EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3) OF
7 THIS SECTION, all ~~moneys~~ MONEY in the fund ~~shall be~~ IS subject to annual
8 appropriation by the general assembly to the department for costs incurred
9 in administering this section and section 39-28.5-104.5. Such license fees
10 shall be reduced at the rate of two dollars and fifty cents for each expired
11 quarter of the license year. The department shall, on reasonable notice and
12 after a hearing, suspend or revoke the license of any wholesale
13 subcontractor violating any provision of this ~~article~~ ARTICLE 28, and no
14 license shall be issued to such wholesale subcontractor within a period of
15 two years thereafter. The department may share information on the names
16 and addresses of persons who purchased cigarettes from a wholesale
17 subcontractor for resale with the department of public health and
18 environment and county and district public health agencies. The
19 department shall refuse to issue a new or renewal wholesale subcontractor
20 license and shall revoke a wholesale subcontractor's license, if the
21 wholesaler owes the state any delinquent taxes administered by the
22 department or interest thereon pursuant to this ~~title~~ TITLE 39 that have
23 been determined by law to be due and unpaid, unless the wholesaler has
24 entered into an agreement approved by the department to pay the amount
25 due.

26 (3) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
27 ASSEMBLY MAY APPROPRIATE MONEY FROM THE WHOLESALE AND
28 DISTRIBUTING SUBCONTRACTOR LICENSE FUND TO THE DEPARTMENT OF
29 TREASURY FOR USE BY THE ADMINISTRATION DIVISION FOR
30 ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL PROGRAM
31 PURSUANT TO ARTICLE 3.5 OF THIS TITLE 39.

32 (b) THIS SUBSECTION (3) IS REPEALED, EFFECTIVE JULY 1, 2026.

33 **SECTION 10.** In Colorado Revised Statutes, **amend** 40-10.1-509
34 as follows:

35 **40-10.1-509. Outreach - fund - repeal.** (1) The moving outreach
36 fund is ~~hereby~~ created in the state treasury. The fund consists of one-half
37 the penalties collected from movers and credited to the fund under section
38 40-7-112. EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2) OF THIS
39 SECTION, the commission shall use the fund to educate consumers about
40 their rights and the responsibilities of movers under this part 5. This
41 outreach includes public service announcements about the licensing of
42 movers. The ~~moneys~~ MONEY in the fund and any interest earned on
43 ~~moneys~~ MONEY in the fund ~~remain~~ REMAINS in the fund and ~~do~~ DOES not

1 revert to the general fund at the end of any fiscal year.

2 (2) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
3 ASSEMBLY MAY APPROPRIATE MONEY FROM THE MOVING OUTREACH FUND
4 TO THE DEPARTMENT OF TREASURY FOR USE BY THE ADMINISTRATION
5 DIVISION FOR ADMINISTRATION OF THE STATE PROPERTY TAX DEFERRAL
6 PROGRAM PURSUANT TO ARTICLE 3.5 OF TITLE 39.

7 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2026.

8 **SECTION 11.** In Colorado Revised Statutes, **amend** 42-1-226 as
9 follows:

10 **42-1-226. Disabled parking education and enforcement fund**
11 **- created - repeal.** ~~There is hereby created in the state treasury~~ The
12 disabled parking education and enforcement fund IS CREATED IN THE
13 STATE TREASURY, which FUND consists of money collected pursuant to
14 this section and section 42-4-1208 (6) and (7). EXCEPT AS OTHERWISE
15 PROVIDED IN SUBSECTION (2) OF THIS SECTION, the general assembly shall
16 appropriate the money in the fund for the purposes specified in sections
17 42-1-227, 42-3-204, and 42-4-1208. Unexpended and unencumbered
18 money in the fund at the end of a fiscal year remains in the fund and shall
19 not be credited or transferred to the general fund or another fund. The
20 department may accept gifts, grants, or donations from private or public
21 sources for the purposes of this section. All private and public money
22 received through gifts, grants, or donations must be transmitted to the
23 state treasurer, who shall credit the money to the fund.

24 (2) (a) FOR THE 2025-26 STATE FISCAL YEAR ONLY, THE GENERAL
25 ASSEMBLY MAY APPROPRIATE MONEY FROM THE DISABLED PARKING
26 EDUCATION AND ENFORCEMENT FUND TO THE DEPARTMENT OF TREASURY
27 FOR USE BY THE ADMINISTRATION DIVISION FOR ADMINISTRATION OF THE
28 STATE PROPERTY TAX DEFERRAL PROGRAM PURSUANT TO ARTICLE 3.5 OF
29 TITLE 39.

30 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2026.

31 **SECTION 12. Appropriation.** (1) For the 2025-26 state fiscal
32 year, \$721,716 is appropriated to the department of treasury for use by the
33 administration division for administration of the state property tax
34 deferral program pursuant to article 3.5 of title 39, C.R.S. This
35 appropriation consists of:

36 (a) \$175,058 from the damage prevention fund created in section
37 9-1.5-104.7, C.R.S.;

38 (b) \$121,389 from the disabled parking education and
39 enforcement fund created in section 42-1-226, C.R.S.;

40 (c) \$118,741 from the professional development center cash fund
41 created in section 24-50-122, C.R.S.;

42 (d) \$85,901 from the tax lien certification fund created in section
43 38-25.5-105, C.R.S.;

- 1 (e) \$83,839 from the dispute resolution fund created in section
2 13-22-310, C.R.S.;
- 3 (f) \$83,354 from the family support services fund created in
4 section 25.5-10-305.5, C.R.S.;
- 5 (g) \$21,278 from the immunization fund created in section
6 25-4-1708, C.R.S.;
- 7 (h) \$9,648 from the publications fund created in section
8 37-60-122.8, C.R.S.;
- 9 (i) \$6,784 from the youthful offender system surcharge fund
10 created in section 18-22-103, C.R.S.;
- 11 (j) \$5,963 from the moving outreach fund created in section
12 40-10.1-509, C.R.S.;
- 13 (k) \$5,348 from the department of military and veterans affairs
14 fund created in section 28-3-107, C.R.S.; and
- 15 (l) \$4,413 from the wholesale and distributing subcontractor
16 license fund created in section 39-28-102.5, C.R.S.
- 17 (2) To implement this act, the division may use this appropriation
18 as follows:
- 19 (a) \$600,000 for a contract with a third party for program
20 administration as authorized by section 39-3.5-103.5 (2), C.R.S.;
- 21 (b) \$99,360 for temporary employees to support a call center and
22 field calls, which amount is based on an assumption that the division will
23 require an additional 4.0 FTE in January and February 2026, an additional
24 3.0 FTE in March and April 2026, and an additional 1.0 FTE in May
25 2026; and
- 26 (c) \$22,356 for other operating and administrative expenses.

27 **SECTION 13. Safety clause.** The general assembly finds,
28 determines, and declares that this act is necessary for the immediate
29 preservation of the public peace, health, or safety or for appropriations for
30 the support and maintenance of the departments of the state and state
31 institutions."

32 Page 1, strike lines 102 through 108 and substitute "**PROGRAM, AND, IN**
33 **CONNECTION THEREWITH, AUTHORIZING APPROPRIATIONS FROM**
34 **SPECIFIED CASH FUNDS FOR THE 2025-26 STATE FISCAL YEAR ONLY TO**
35 **FUND SUCH ADMINISTRATION.**".

** **