HB26-1425

JBC Staff Fiscal Analysis

Senate Appropriations Committee

Concerning the regulation of applied behavior analysis services, and, in connection therewith, making an appropriation.

Prime Sponsors:
Representative Gilchrist; Brown
Senator Daugherty; Bright

Date Prepared:
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Fiscal Impacts

Appropriation Already Added to Bill, Amendment in Packet

General Fund/TABOR Impact

Fiscal Note Status

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 05/08/26.

No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

Amendments in This Packet

J.003 Staff-prepared appropriation amendment

Current Appropriations Clause in Bill

The bill includes an appropriation clause that appropriates $1.9 million total funds, including $1.3 million General Fund, to multiple departments for FY 2026-27 as described in the table below. The appropriation reflects 17.3 FTE.

Current Appropriation by Department and Fund Source

Department	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health Care Policy and Financing	$100,000	$50,000	$0	$0	$50,000	0.0
Human Services	1,470,977	1,294,460	0	0	176,517	15.0
Regulatory Agencies	261,833	0	261,833	0	0	2.0
Law	69,235	0	0	69,235	0	0.3
Total	$1,902,045	$1,344,460	$261,833	$69,235	$226,517	17.3

The current appropriation does not align with the most recent fiscal note, which has been updated to reflect new information from the impacted departments.

Description of Amendments in This Packet

J.003

Staff amendment **J.003** (attached) changes the existing clause to align with the most recent fiscal note. Appropriations by department and fund source are detailed in the table below.

Appropriation by Department and Fund Source if J.003 is Adopted

Department	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health Care Policy and Financing	$0	$0	$0	$0	$0	0.0
Human Services	1,470,976	1,294,459	0	0	176,517	15.0
Regulatory Agencies	261,833	0	338,348	0	0	2.0
Law	145,750	0	0	145,750	0	0.6
Public Health and Environment	125,786	125,786	0	0	0	1.1
Total	$2,080,860	$1,420,245	$338,348	$145,750	$176,517	19.0

Points to Consider

The Joint Budget Committee (JBC) has proposed a budget package for FY 2026-27 based on the March 2026 Office of State Planning and Budgeting (OSPB) revenue forecast. The forecast does not anticipate a TABOR surplus liability for FY 2025-26, but does anticipate a surplus liability of $711.1 million for FY 2026-27 to be refunded to taxpayers out of the General Fund. Legislation that increases non-exempt revenue (such as cash funds) will increase the TABOR refund from the General Fund.

General Fund Impact

The JBC has included as part of its FY 2026-27 budget package $5.0 million General Fund to be appropriated for implementation of this bill.

TABOR/Excess State Revenues Impact

This bill is estimated to increase cash fund revenues by $1.0 million in FY 2027-28, which will decrease the available General Fund by equal amounts.