



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Final Fiscal Note

Drafting Number:	LLS 21-0129	Date:	July 30, 2021
Prime Sponsors:	Sen. Danielson Rep. Benavidez; McLachlan	Bill Status:	Signed into Law
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Bill Topic: PROHIBIT AMERICAN INDIAN MASCOTS

Summary of Fiscal Impact:	<input checked="" type="checkbox"/> State Revenue	<input checked="" type="checkbox"/> TABOR Refund
	<input checked="" type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> School Districts
	<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

The bill prohibits the use of American Indian mascots for any public school. The bill increases state revenue and expenditures and school district expenditures.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: This fiscal note reflects the enacted bill.

Summary of Legislation

After June 1, 2022, the bill prohibits the use of American Indian mascots in any public school or institution of higher education unless the school had an agreement with a federally recognized Indian Tribe before June 30, 2021, or the school is operated by a federally recognized Indian Tribe. Public K12 schools must cease using such a mascot as of October 1, 2021. Failure to change the mascot results in a fine of \$25,000 for each month the mascot remains unchanged. K12 schools may apply for a grant through the Building Excellent Schools Today (BEST) program to accomplish structural changes needed to come into compliance with the bill.

The bill specifies that it does not impact the ability of a federally recognized Indian Tribe to create and maintain a relationship or agreement with a school to emphasize education, support a curriculum, and encourage positive cultural exchange

The bill also requires the Colorado Commission of Indian Affairs to identify each public school in the state using an American Indian Mascot and does not meet the criteria for an exemption and to post the list on their website.

State Revenue

Starting in FY 2021-22, state revenue to the State Education Fund will increase if public schools do not change their mascot and pay a fine. The fiscal note assumes a high level of compliance, so any increase in revenue is assumed to be minimal. Fine revenue paid to the state is subject to TABOR.

State Expenditures

Starting in FY 2021-22, workload in the Colorado Commission of Indian Affairs will increase to update a website on public school mascots. The Commission currently has a list of public schools that use mascots and therefore, workload to post and upkeep the list will be minimal. No appropriation is required.

TABOR refunds. The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by a minimal amount. TABOR refunds are paid from the General Fund. This estimate is based on the June 2021 LCS revenue forecast, which incorporates the revenue impacts of bills passed during the 2021 session. A forecast of state revenue subject to TABOR is not available beyond FY 2022-23.

Federal ARPA funds. This bill increases state revenue, which may impact the state's flexibility in spending federal American Rescue Plan Act (ARPA) funds. For more information, see the LCS memo, titled "Legislative Changes and Flexibility in Use of American Rescue Plan Funds," available online at: <https://leg.colorado.gov/node/2211881>.

School Districts

Expenditures in school districts will increase in order to update school signs, equipment, facilities, websites and other material to reflect a new mascot. The exact cost to a school will depend on the size of the school and the amount and type of materials that require updating.

Effective Date

This bill was signed into law by the Governor and took effect on June 28, 2021.

State and Local Government Contacts

Education
Information Technology

Governor Office
Law

Higher Education
School Districts