



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1179: GENERAL FUND TRANSFER TO IT CAPITAL ACCOUNT

Prime Sponsors:

Rep. Sirota; Taggart
Sen. Bridges; Kirkmeyer

Fiscal Analyst:

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Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 supplemental budget package.

Summary Information

Overview. The bill transfers \$3.6 million from the General Fund to the IT Capital Account of the Capital Construction Fund in FY 2025-26.

Types of impacts. The bill is projected to affect the following areas in FY 2025-26 only:

- State Transfers

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

| Type of Impact | Current Year FY 2025-26 | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|-------------------------|----------------------------|---------------------------|------------------------|
| State Revenue | \$0 | \$0 | \$0 |
| State Expenditures | \$0 | \$0 | \$0 |
| Transferred Funds | \$3.6 million | \$0 | \$0 |
| Change in TABOR Refunds | \$0 | \$0 | \$0 |
| Change in State FTE | 0.0 FTE | 0.0 FTE | 0.0 FTE |

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

Table 1A
State Transfers

| Fund Source | Current Year FY 2025-26 | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|---------------------------|------------------------------------|-----------------------------------|--------------------------------|
| General Fund | -\$3,646,420 | \$0 | \$0 |
| Capital Construction Fund | \$3,646,420 | \$0 | \$0 |
| Net Transfer | \$0 | \$0 | \$0 |

Summary of Legislation

The bill transfers \$3.6 million from the General Fund to the Information Technology (IT) Capital Account of the Capital Construction Fund on April 1, 2026.

State Transfers

In the current FY 2025-26, the bill transfers \$3,646,420 from the General Fund to the IT Capital Account of the Capital Construction Fund.

Effective Date

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

State and Local Government Contacts

Joint Budget Committee Staff

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](#).