



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1191: EXAMINATION OF SCHOOL DISTRICT RECORDS

Prime Sponsors:

Rep. Johnson; Bacon
Sen. Frizell; Weissman

Fiscal Analyst:

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Published for: House Education**Drafting number:** LLS 26-0151**Version:** Initial Fiscal Note**Date:** February 18, 2026

Fiscal note status: The fiscal note reflects the introduced bill, which is recommended by the Legislative Audit Committee.

Summary Information

Overview. The bill makes conforming amendments to legislation passed in 2021 that repealed the requirement that the Office of State Auditor report uses of State Education Fund money for school capitol construction.

Types of impacts. The bill has no impact on state or local government.

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

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

Summary of Legislation

[Senate Bill 21-198](#), recommended by the Legislative Audit Committee, repealed a requirement that the State Auditor annually report to the General Assembly on the use of State Education Fund money for school capital construction; however, SB 21-198 did not include certain conforming amendments necessary to repeal all references to the audit requirement. This bill clarifies current law allowing the State Auditor discretion to conduct the audit.

Assessment of No Fiscal Impact

The bill makes conforming amendments that clarify existing law. The bill will not change the revenue or expenditures of any state or local government. For these reasons, the bill is assessed as having no fiscal impact.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

State Auditor