

**Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 26-0745.01 Caroline Martin x5902

**HOUSE BILL 26-1403**

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**HOUSE SPONSORSHIP**

**Brown and Sirota, Taggart, Weinberg**

**SENATE SPONSORSHIP**

**Bridges and Kirkmeyer, Amabile**

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**House Committees**  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING THE PREVENTION OF THE TRANSFER OF UNEXPENDED**  
102                    **INFORMATION TECHNOLOGY ANNUAL DEPRECIATION-LEASE**  
103                    **EQUIVALENT PAYMENTS TO THE GENERAL FUND.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)*

**Joint Budget Committee.** Current law requires an amount equivalent to the recorded depreciation or amortization of an information technology asset acquired, repaired, improved, replaced, renovated, or constructed with an appropriation from the information technology capital account in the capital construction fund based on the depreciation period

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.*  
*Dashes through the words or numbers indicate deletions from existing law.*

HOUSE  
3rd Reading Unamended  
April 11, 2026

HOUSE  
2nd Reading Unamended  
April 9, 2026

(information technology annual depreciation-lease equivalent payment) to be credited and transferred to the information technology capital account within the capital construction fund. Current law also requires the state treasurer to transfer any unappropriated balances in the information technology capital account or any otherwise unexpended and unencumbered money remaining in the information technology capital account at the end of a fiscal year to the general fund.

The bill prohibits the state treasurer from transferring any money that was transferred, credited, or paid into the information technology capital account as an information technology annual depreciation-lease equivalent payment to the general fund.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 24-75-302, **amend**  
3 (3.7)(a); and **add** (3.7)(c) as follows:

4 **24-75-302. Capital construction fund - capital assessment fees**  
5 **- calculation - information technology capital account - repeal.**

6 (3.7) (a) There is created a special account within the capital  
7 construction fund established pursuant to subsection (1) of this section to  
8 be known as the information technology capital account. The account  
9 consists of any money appropriated or transferred to the account by the  
10 general assembly. The general assembly may appropriate money in the  
11 account for information technology projects. The appropriation for  
12 information technology projects must be set forth in a single line item as  
13 a total sum. For state fiscal years commencing on or before July 1, 2024,  
14 all unappropriated balances in the account at the close of any fiscal year  
15 remain in the account and do not revert to the general fund. EXCEPT AS  
16 OTHERWISE PROVIDED IN SUBSECTION (3.7)(c) OF THIS SECTION, for state  
17 fiscal years commencing on or after July 1, 2025, the state treasurer shall  
18 transfer any unappropriated balances in the account or any otherwise  
19 unexpended and unencumbered money remaining in the account at the

1 end of a fiscal year to the general fund. All unexpended or unencumbered  
2 money from an information technology capital account appropriation to  
3 a state agency or state institution of higher education reverts, for state  
4 fiscal years commencing on or before July 1, 2024, to the account, and,  
5 EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3.7)(c) OF THIS SECTION,  
6 for state fiscal years commencing on or after July 1, 2025, to the general  
7 fund at the end of the period for which the money is appropriated. No  
8 portion of the unexpended balance of a state agency's or state institution  
9 of higher education's information technology capital account  
10 appropriation may be used by the state agency or the state institution of  
11 higher education for any additional projects that are beyond the scope or  
12 design of the original project without further approval by the joint  
13 technology committee of the additional project. Anticipation warrants or  
14 checks may be issued against the revenues of the account as provided by  
15 law.

16 (c) FOR STATE FISCAL YEARS COMMENCING ON OR AFTER JULY 1,  
17 2026, THE STATE TREASURER SHALL NOT TRANSFER ANY MONEY THAT  
18 WAS TRANSFERRED, CREDITED, OR PAID INTO THE INFORMATION  
19 TECHNOLOGY CAPITAL ACCOUNT AS AN INFORMATION TECHNOLOGY  
20 ANNUAL DEPRECIATION-LEASE EQUIVALENT PAYMENT IN ACCORDANCE  
21 WITH SECTION 24-37.5-127 (2) TO THE GENERAL FUND. MONEY  
22 TRANSFERRED, CREDITED, OR PAID INTO THE INFORMATION TECHNOLOGY  
23 CAPITAL ACCOUNT AS AN INFORMATION TECHNOLOGY ANNUAL  
24 DEPRECIATION-LEASE EQUIVALENT PAYMENT IN ACCORDANCE WITH  
25 SECTION 24-37.5-127 (2), OR ANY OTHER AMOUNT TRANSFERRED,  
26 CREDITED, OR PAID INTO THE INFORMATION TECHNOLOGY CAPITAL  
27 ACCOUNT PURSUANT TO SECTION 24-37.5-127 (2), MUST BE USED IN

1 ACCORDANCE WITH SECTION 24-37.5-127.

2           **SECTION 2. Safety clause.** The general assembly finds,  
3 determines, and declares that this act is necessary for the immediate  
4 preservation of the public peace, health, or safety or for appropriations for  
5 the support and maintenance of the departments of the state and state  
6 institutions.