

JBC Staff Fiscal Analysis Senate Appropriations Committee

Concerning measures to enhance outdoor recreation opportunities in the state, and, in connection therewith, expanding the division of parks and wildlife's capacity for outdoor recreation coordination, planning, and management, and making an appropriation.

Prime Sponsors:

Representatives Lukens; Taggart
Senators Marchman; Rich

Date Prepared:

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Fiscal Impacts

Appropriation Already Added to Bill, No Amendment in Packet

TABOR Impact

Significant Appropriation Increase in Second Year

Fiscal Note Status

The most recent Legislative Council Staff First Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/21/26.

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

Amendments in This Packet

None.

Current Appropriations Clause in Bill

The bill includes an appropriations clause that adds \$444,015 from the Parks and Outdoor Recreation Cash Fund to the Department of Natural Resources for FY 2026-27. The appropriation reflects 4.1 FTE.

Points to Consider

TABOR/ Excess State Revenues Impact

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.

This bill increases the TABOR refund paid from the General Fund by \$13,195 for FY 2026-27, reducing the \$57.3 million General Fund set aside for FY 2026-27 by the same amount.

Future Fiscal Impact

The bill is projected to require \$1.1 million from the Parks and Outdoor Recreation Cash Fund in FY 2027-28 and ongoing, and an associated 9.0 FTE.

This increases the TABOR refund paid from the General Fund to \$39,726 for FY 2027-28, which is the amount spent on state government services for vehicles that are outside of the enterprise.