

**JBC Staff Fiscal Analysis**  
**Senate Appropriations Committee**

Concerning the taxation of property, and, in connection therewith, authorizing municipalities to levy a lodging tax, clarifying the valuation for assessment of lodging property, extending the portable qualified-senior primary residence benefit, and modifying the taxation of business personal property.

**Prime Sponsors:**

Senator Weissman  
Representative Zokaie

**Date Prepared:**

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**Fiscal Impacts**

Appropriation Required, Amendments in Packet  
General Fund Impact

**Fiscal Note Status**

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/22/26.

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

**Amendments in This Packet**

- J.001 Staff-prepared appropriation amendment
- L.007 Bill Sponsor amendment - changes fiscal impact

**Current Appropriations Clause in Bill**

The bill requires but does not contain an appropriation clause.

**Description of Amendments in This Packet**

**J.001**

Staff amendment **J.001** (attached) appropriates a total of \$13,500 General Fund to the Department of Local Affairs for FY 2026-27, and reappropriates that amount to the Governor’s Office of Information Technology.

**L.007**

Bill Sponsor amendment **L.007** (attached) sets reimbursements to local governments for business personal property tax exemptions at the FY 2026-27 level for future years. Amendment **L.007** eliminates the need for a \$13,500 General Fund appropriation to the Division of Property Taxation in FY 2026-27 for updates to the assessor portal, and would result in minimal reductions in workload to calculate the reimbursements each year. JBC Staff and Legislative Council Staff agree on the fiscal impact of this amendment.

The Committee should adopt either **J.001** or **L.007**, but not both.

## Points to Consider

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The Joint Budget Committee has proposed a budget package for FY 2026-27 based on the March 2026 Office of State Planning and Budgeting (OSPB) revenue forecast. The budget package includes \$57.3 million in set-asides for legislation outside of the package (see table below). The budget package accounts for the 13.0 percent reserve associated with the placeholders.

### General Fund Appropriation Placeholders for Other 2026 Legislation

Item	FY 2026-27
SB 26-149 (Pathways for Individuals with Mental Health Disorders)	\$23,222,868
Competency services	20,000,000
Potential prison capacity supplemental	5,900,000
Applied Behavioral Analysis Licensing	5,000,000
County Administration shared services	3,100,000
Medicaid Working Group	500,000
HB 26-1331 (Modify 2026 Interim Committees)	-396,469
<b>Total - Placeholders for other legislation</b>	<b>\$57,326,399</b>

## General Fund Impact

This bill requires a General Fund appropriation of \$13,500 for FY 2026-27, reducing the \$57.3 million set aside by the same amount. Bill Sponsor amendment **L.007** eliminates the need for the General Fund appropriation.