

## JBC Staff Fiscal Analysis House Appropriations Committee

Concerning the elimination of duplicative regulation of school district child care centers.

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**Prime Sponsors:**

Representatives Phillips; Goldstein  
Senator Mullica

**Date Prepared:**

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**JBC Analyst:**

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### Fiscal Impacts

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Appropriation Required, Amendment in Packet

TABOR Impact

### Fiscal Note Status

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The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/31/26.

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

### Amendments in This Packet

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- J.001            Staff-prepared appropriation amendment
- L.012            Bill Sponsor amendment - changes fiscal impact and appropriation

### 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 \$68,078 cash funds from the Child Care Licensing Cash Fund to the Department of Early Childhood for FY 2026-27. The appropriation reflects 0.9 FTE.

**L.012**

Bill Sponsor amendment **L.012** (attached) eliminates the requirement that the Department of Early Childhood respond to a waiver request within 30 days and close a request within 90 days. This removes the fiscal impact of the bill. Legislative Council Staff and JBC Staff agree on how this amendment changes the bill's fiscal impact.

**The Committee should adopt either J.001 or L.012, but not both.**

## Points to Consider

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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.

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 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>

### TABOR/ Excess State Revenues Impact

This bill is estimated to increase cash fund revenues by \$86,702 in FY 2026-27 and by \$88,557 in FY 2027-28, which will reduce the available General Fund in each fiscal year by equal amounts. This bill increases the TABOR refund paid from the General Fund by \$86,702 for FY 2026-27, reducing the \$57.3 million General Fund set aside for FY 2026-27 by the same amount.

**Sponsor amendment L.012 eliminates this TABOR impact.**