



# Fiscal Note

## Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

### SB 26-163: REGULATION OF GAMING & SPORTS BETTING

**Prime Sponsors:**

Sen. Roberts  
Rep. Smith

**Fiscal Analyst:**

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**Version:** First Revised Note

**Date:** May 1, 2026

**Fiscal note status:** The revised fiscal note reflects the reengrossed bill.

### Summary Information

**Overview.** The bill modifies provisions related to the Limited Gaming Control Commission and the Division of Gaming.

**Types of impacts.** The bill is projected to affect the following areas on beginning in FY 2026-27:

- Minimal State Revenue
- Minimal State Workload

**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

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### Colorado Limited Gaming Control Commission

Under current law, Limited Gaming Control Commission members must file financial disclosure statements with the Secretary of State prior to their Senate confirmation hearing. The bill requires updated financial disclosure statements for all confirmed members on or before January 1 of each year of their term.

### Division of Gaming Duties

The bill modifies provisions related to the Division of Gaming as follows:

- expands areas that criminal investigators from the division may inspect to include any place where suspected unlicensed gaming or sports betting has occurred;
- allows the division director to approve optional wagers and minor modifications for certain poker, blackjack, craps, and roulette games, but maintains the requirement for commission approval for any new game or game types;
- requires the division to operate a program where persons can voluntarily request to be excluded from sports betting in the state;
- allows a division designee to have peace officer status while engaged in division business and investigations, as is currently permitted for the director; and
- clarifies the definition of "race meet."

### Background and Assumptions

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Division of Gaming rules currently allow persons to self-exclude from sports betting. Placing similar language into statute is assumed to codify existing practices, resulting in a minimal impact on the number of entities participating in sports betting.

### State Revenue

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To the extent that accelerated approval timelines for certain wagers and minor game modifications increases the amount of revenue collected by casinos, revenue may increase to the Limited Gaming Fund. Because the bill changes timelines only, any revenue increase is assumed to be minimal. Revenue to the Limited Gaming Fund is subject to TABOR.

## **State Expenditures**

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Workload will increase in the Division of Gaming to approve new optional wagers and to conduct inspections where suspected unlicensed gaming and sports betting has occurred. This additional workload is assumed to be minimal and requires no change in appropriations.

## **Effective Date**

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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**

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Governor's Office

Revenue

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The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).