

JBC Staff Fiscal Analysis
House Appropriations Committee

Concerning the regulation of applied behavior analysis services.

Prime Sponsors:

Representative Gilchrist; Brown
 Senator Daugherty; Bright

Date Prepared:

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Fiscal Impacts

Appropriation Required, Amendment in Packet

General Fund/TABOR Impact

Fiscal Note Status

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/29/26.

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

Amendments in This Packet

J.001 Staff-prepared appropriation amendment

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 \$1.9 million total funds in FY 2026-27, including \$1.3 million General Fund, to multiple departments as described in the table below. This appropriations reflect 17.3 FTE.

FY 2026-27 Appropriation by Department and Fund Source

Department	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health Care Policy and Financing	\$100,000	\$50,000	\$0	\$0	\$50,000	0.0
Human Services	1,470,977	1,294,460	0	0	176,517	15.0
Regulatory Agencies	261,833	0	261,833	0	0	2.0
Law	69,235	0	0	69,235	0	0.3
Total	\$1,902,045	\$1,344,460	\$261,833	\$69,235	\$226,517	17.3

Points to Consider

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.

General Fund Impact

The JBC has included as part of its FY 2026-27 budget package \$5.0 million General Fund to be appropriated for implementation of this bill.

TABOR/Excess State Revenues Impact

This bill is estimated to increase cash fund revenues by \$1.0 million in FY 2027-28, which will decrease the available General Fund by equal amounts.