



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1418: ONLINE ADD-ON TRANSACTION FEE YOUTH SERVICES ENTERPRISE

Prime Sponsors:

Rep. Zokaie; Camacho
Sen. Amabile; Roberts

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Published for: House Finance

Drafting number: LLS 26-0992

Version: First Revised Note

Date: May 5, 2026

Fiscal note status: This revised fiscal note reflects the introduced bill, as amended by the House Finance Committee.

Summary Information

Overview. The bill creates two enterprises and creates a fee on certain online gaming transactions to fund the enterprises' services.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- State Revenue
- Statutory Public Entity

Appropriations. For FY 2026-27, the bill requires an appropriation of \$294,984 to the Department of Revenue, including 0.2 FTE.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
State Revenue	\$11.4 million	\$22.8 million	\$22.8 million
State Expenditures	up to \$9.8 million	up to \$19.9 million	up to \$17.9 million
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$225,250	\$99,375	not estimated
Change in State FTE	2.7 FTE	4.0 FTE	3.9 FTE

**Table 1A
 State Revenue**

Fund Source	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
General Fund	\$0	\$0	\$0
Cash Funds	\$11.4 million	\$22.8 million	\$22.8 million
Total Revenue	\$11.4 million	\$22.8 million	\$22.8 million

**Table 1B
 State Expenditures**

Fund Source	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
General Fund	\$294,984	-\$5.0 million	-\$5.0 million
Cash Funds	up to \$9.5 million	up to \$24.7 million	up to \$22.8 million
Federal Funds	\$0	\$0	\$0
Centrally Appropriated	\$36,828	\$79,271	\$79,271
Total Expenditures	up to \$9.8 million	up to \$19.9 million	up to \$17.9 million
Total FTE	2.7 FTE	4.0 FTE	3.9 FTE

Summary of Legislation

Beginning January 1, 2027, the bill requires that online gaming companies impose a 5 percent fee on any in-game add-on transactions, to be remitted to the Department of Revenue. Revenue from this youth mental health services access fee (fee) is credited each fiscal year as follows:

- \$8.0 million to the Youth Mental Health Services Access Enterprise Fund to be used by the Youth Mental Health Services Access Enterprise; and
- the remainder to the Youth Programming and Protections Enterprise Fund to be used by the Youth Programming and Protections Enterprise.

Starting October 1, 2027, the Youth Mental Health Services Access Enterprise may adjust the fee amount to equal the costs of services provided by the enterprise.

Youth Mental Health Services Access Enterprise

Beginning July 1, 2027, the bill creates the Youth Mental Health Services Access Enterprise within the Behavioral Health Administration (BHA), housed in the Department of Human Services.

Money in the Youth Mental Health Services Access Enterprise Fund is continuously appropriated

to the enterprise, which may spend up to 3.0 percent of money in the fund for administrative costs, with the remaining funds to be spent as follows:

- 40 percent on the Youth Mental Health Peer Navigator Grant Program;
- 35 percent on the Crisis Resolution Team Program; and
- 25 percent on the Youth Mental Health Services Program.

The bill also creates reporting requirements for the enterprise regarding the programs it houses, beginning January 2028.

Youth Mental Health Peer Navigator Grant Program

The bill creates the Youth Mental Health Peer Navigator Grant Program within the enterprise to award grants to entities that recruit and train young adults to provide prevention services, peer support, and system navigation to youth in schools or community-based settings. The bill requires the Governor's Commission on Community Service (Serve Colorado) to review applications for the grant program and provide award recommendations to the enterprise.

Crisis Resolution Team Program

The bill creates the Crisis Resolution Team Program within the enterprise to provide community-based de-escalation and stabilization services to youth experiencing high-acuity behavioral health crises. The enterprise must collaborate with the BHA and contract with certain crisis resolution team providers to offer services to eligible youth such as counseling or therapy, case management, peer support or family skills coaching, medication management, and care coordination. Providers must meet with patients in the program at least three times a week for four to six weeks.

Youth Mental Health Services Program

Beginning July 1, 2027, the bill shifts administrative duties for the Youth Mental Health Services Program from the BHA to the enterprise. The bill additionally codifies current practice, increasing the number of reimbursable sessions per patient from three to six sessions, with more sessions allowed to be reimbursed if funding is sufficient.

Youth Programming and Protections Enterprise

The bill creates the Youth Programming and Protections Enterprise within the Department of Education (CDE). Appointments for the enterprise's board must be made on or before December 1, 2026, and the board must hold its first meeting by February 1, 2027. Money in the Youth Programming and Protections Enterprise Fund is continuously appropriated to the enterprise, which may spend up to 3.0 percent of money in the fund for administrative costs.

The remaining funds are to be spent on grant awards through the Out-of-School Time Program Grant Program and support of CDE's enforcement of educational rights. CDE must consult the enterprise regarding the department's administration of the Out-of-School Time Program Grant Program.

Background

Youth Mental Health Services Program in the BHA

The BHA within the Department of Human Services was formally established through [House Bill 22-1278](#) as the single entity responsible for coordinating behavioral health services throughout the state.

The Youth Mental Health Services Program administered by the BHA, commonly referred to as the I Matter program, was made permanent by [Senate Bill 24-001](#). Through I Matter, the BHA facilitates youth access to mental health services and reimburses program providers for each mental health session with a youth. Current law allows for reimbursement of three sessions, or more when funding allows. The rerevised FY 2026-27 Long Bill includes \$5,054,369 in General Fund appropriations for I Matter. In FY 2024-25, the BHA reports that I Matter covered over 16,000 sessions across 115 provider agencies, reimbursing providers for a maximum of six sessions per patient.

Out-of-School Time Program Grant Program in CDE

Created by [House Bill 24-1331](#), the Out-of-School Time Program Grant Program is administered by CDE and awards grants to non-profit organizations that provide enrichment activities outside of school hours to students in primary and secondary schools. HB 24-1331 required the program to receive \$3.5 million per year, paid from the General Fund, from FY 2024-25 through FY 2026-27. However, [House Bill 26-1355](#) removes the requirement for the General Assembly to appropriate money in FY 2026-27 and reduces FY 2026-27 expenditures for the program by \$1.75 million.

State Enterprises

The state constitution defines an enterprise as a government-owned business that has authority to issue revenue bonds and receives less than 10 percent of its revenue from state and local government sources combined. Revenue paid to enterprises is not state revenue for the purpose of the state's constitutional spending limit (TABOR) if it is retained and spent by the enterprise.

State Revenue

The bill increases enterprise revenue by \$11.4 million in FY 2026-27 (a half-year impact), and \$22.8 million in FY 2027-28, with similar amounts expected in future years and credited as follows:

- \$8.0 million in FY 2027-28 and future years to the Youth Mental Health Services Access Enterprise Fund; and
- \$3.4 million in FY 2027-28, and \$14.8 million in FY 2028-29, with similar amounts in future years to the Youth Programming and Protections Enterprise.

The majority of this revenue is exempt from TABOR as enterprise revenue except for the amount described in the TABOR Impacts section below. Revenue is derived from the youth mental health services access fee created by the bill.

Assumptions

The fiscal note assumes a 5 percent fee rate for all fiscal years. U.S. video game sales are estimated to have totaled \$59.0 billion in 2024. Based on market research, the fiscal note assumes that 44 percent, or \$26.0 billion of video game sales, are add-on transactions. In line with the state's portion of the U.S. population, the fiscal note assumes approximately 1.8 percent, or \$455.8 million, of these sales occur in Colorado and become subject to the fee in this bill.

Fee Revenue for Add-on Gaming Transactions

Legislative Council Staff is required to estimate the fee impact of bills that create or increase any fee collected. The table below identifies the estimated fee impact of this bill. Actual revenue transmitted from online gaming companies to the DOR will depend on the level of compliance of these companies, the amount of add-on fee transactions, and any future changes to the fee rate. Individual fee amounts will depend on the amount of individual add-on gaming transactions.

Table 2
Annual Fee Impact on Add-on Gaming Transactions

Type of Fee	Estimated Colorado Add-on Transactions	Fee Percentage	Total Fee Impact
Add-on Gaming Transactions	\$455.8 million	5%	up to \$22.8 million
Total Annual Fee Revenue			up to \$22.8 million

Voter Approval of New State Enterprises

Current law requires voter approval for a state enterprise with projected or actual revenue from fees and surcharges over \$100 million in its first five fiscal years. The new enterprises in this bill will begin operating in FY 2026-27. Table 2 shows the maximum fee increase allowed by the bill; however, beginning in October 1, 2027, the Youth Mental Health Services Access Enterprise board may adjust these fees so that collections do not exceed \$100 million over the enterprise’s first five fiscal years.

TABOR Refunds

As a general matter, revenue collected and retained or spent by a TABOR-exempt enterprise is not subject to the state revenue limit. However, when an enterprise uses its revenue to purchase services from state government outside the enterprise (e.g., legal services, fleet management, information technology support), these payments become subject to the TABOR revenue limit.

The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by \$225,250 in FY 2026-27 and \$99,375 in FY 2027-28 from enterprise payments to the Department of Law for legal services. This estimate assumes the March 2026 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2027-28. Because TABOR refunds are paid from the General Fund, increased cash fund revenue will reduce the amount of General Fund available to spend or save in FY 2026-27, FY 2027-28, and any future years when the state is over its revenue limit.

State Expenditures

The bill increases state expenditures by up to \$9.8 million in FY 2026-27, \$19.9 million in FY 2027-28, and \$17.9 million in FY 2028-29 with similar amounts in future years. These costs will be incurred in the Department of Revenue (DOR) and the new enterprises within the BHA and CDE, as shown in Table 3 and described in the sections below. Expenditures by fund are presented in Table 1B.

Table 3
State Expenditures
All Departments

Department	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
Department of Revenue	\$299,008	\$38,055	\$24,805
Behavioral Health Administration	up to \$6.1 million	up to \$4.9 million	up to \$3.0 million
Department of Education	up to \$3.4 million	up to \$14.9 million	up to \$14.9 million

Total Costs	up to \$9.8 million	up to \$19.9 million	up to \$17.9 million
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**Table 3A
State Expenditures by Fund**

Fund	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
General Fund	\$294,984	-\$5.0 million	-\$5.0 million
Youth Mental Health Services Access Enterprise Fund	up to \$6.1 million	up to \$9.9 million	up to \$8.0 million
Youth Programming and Protections Enterprise Fund	up to \$3.4 million	up to \$14.9 million	up to \$14.9 million
Centrally Appropriated	\$36,828	\$79,271	\$79,271
Total Costs	up to \$9.8 million	up to \$19.9 million	up to \$17.9 million

Department of Revenue

The DOR will have an increase in expenditures of \$299,008 in FY 2026-27, \$38,055 in FY 2027-28, and \$24,805 in FY 2028-29 and future years, paid from the General Fund. These costs are shown in Table 4 and discussed below.

**Table 4
State Expenditures
Department of Revenue**

Cost Component	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
Personal Services	\$12,079	\$12,079	\$12,079
Operating Expenses	\$0	\$0	\$0
Capital Outlay Costs	\$0	\$0	\$0
Legal Services	\$26,500	\$13,250	\$0
GenTax Programming and Testing	\$247,627	\$0	\$0
Office of Research and Analysis	\$8,778	\$8,702	\$8,702
Centrally Appropriated Costs	\$4,024	\$4,024	\$4,024
FTE – Personal Services	0.2 FTE	0.2 FTE	0.2 FTE
FTE – Legal Services	0.1 FTE	0.1 FTE	0.0 FTE
Total Costs	\$299,008	\$38,055	\$24,805
Total FTE	0.3 FTE	0.3 FTE	0.2 FTE

Staff

Beginning September 2027, the DOR requires 0.2 FTE tax examiners to manage and oversee the implementation of the bill's new fee. The staff will be responsible for overseeing the creation and maintenance of the new electronic-only return, review returns, work with covered platforms to resolve issues, and aid in administration and filing compliance.

The fiscal note assumes less than 50 covered platforms will remit the fee to the DOR. If significantly more covered platforms are impacted than expected, the DOR may require additional staff resources. These would be requested through the annual budget process.

Legal Services

The DOR requires general counsel from the Department of Law on rulemaking for the fee. Because of the expected complexity of rulemaking needed for the fee, legal services for DOR are expected to be frontloaded in the first year and extended into the second year. Accordingly, legal services are estimated at 200 hours (0.1 FTE) in FY 2026-27 and 100 hours (0.1 FTE) in FY 2027-28, at a rate of \$132.50 per hour. Rulemaking will be needed to determine how the DOR must collect, administer, and distribute the new fee including but not limited rules around:

- sourcing requirements;
- reporting frequencies and due dates;
- auditing-related authorities;
- electronic payment requirements;
- refund claim and overpayment procedures;
- authorities to extend deadlines, waive penalties or interest, or compromise claims; and
- statutes of limitations for assessment, collection, and refund.

GenTax Programming and Testing

This bill requires expenditures of \$247,627 to program, test, and update database fields in the DOR's GenTax software system. Programming costs are estimated at \$195,352, representing 800 hours of contract programming at a rate of \$244.19 per hour. Costs for system testing include \$34,850 for 850 hours of innovation, strategy, and delivery programming support and \$17,425 for 425 hours of user acceptance testing, both at a rate of \$41 per hour.

Office of Research and Analysis

Expenditures in the Office of Research and Analysis are required for changes in the related GenTax reports so that the department can access and document statistics related to the new fee. In FY 2026-27, these costs are estimated at \$8,778, representing 231 hours for data management and reporting at \$38 per hour. For FY 2027-28 and future years, these costs are estimated at \$8,702, representing 229 hours for data management and reporting at \$38 per hour.

Behavioral Health Administration

The bill increases expenditures within the BHA by up to \$6.1 million in FY 2026-27, \$4.9 million FY 2027-28 and \$3.0 million in FY 2028-29 with similar amounts in future years. Specially, the bill increases costs in the newly created Youth Mental Health Services Access Enterprise, paid from the enterprise cash fund, which are partially offset by a decrease in expenditures from the General Fund from moving the I Matter program into the enterprise. These costs as presented in Table 5 and discussed below.

**Table 5
 State Expenditures
 Behavioral Health Administration**

Cost Component	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
I Matter Program (General Fund)	\$0	-\$5.0 million	-\$5.0 million
Youth Mental Health Services Access Enterprise (Cash Funds)	up to \$6.1 million	up to \$9.9 million	up to \$8.0 million
FTE – Personal Services	0.7 FTE	0.3 FTE	0.3 FTE
FTE – Legal Services	0.6 FTE	0.3 FTE	0.3 FTE
Total Costs	up to \$6.1 million	up to \$4.9 million	up to \$3.0 million
Total FTE	1.3 FTE	0.6 FTE	0.6 FTE

I Matter Program

The bill decreases General Fund expenditures in the BHA by \$5.0 million per year, including 1.0 FTE, beginning in FY 2027-28. Because the bill transfers administration of the I Matter program from the BHA to the enterprise, the bill eliminates General Fund expenditures on the program as presented in Table 5A. In addition, the bill will increase workload in the DHS in FY 2027-28 to reclassify current BHA employees for the I Matter as employees of the Youth Mental Health Services Access Enterprise within the BHA. This work can be accomplished within existing appropriations.

**Table 5A
 State Expenditures
 Behavioral Health Administration**

Cost Component	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
Personal Services	\$0	-\$80,916	-\$80,916
Operating Expenses	\$0	-\$1,280	-\$1,280
I Matter Program Service Costs	\$0	-\$4,920,676	-\$4,920,676
Centrally Appropriated Costs	\$0	-\$22,026	-\$22,026
Total Costs	\$0	-\$5,024,898	-\$5,024,898
Total FTE	0.0 FTE	-1.0 FTE	-1.0 FTE

Youth Mental Health Services Access Enterprise

The bill increases expenditures within the Youth Mental Health Services Access Enterprise by up to an estimated \$6.1 million in FY 2026-27, \$9.9 million in FY 2027-28, and \$8.0 million in FY 2028-29 with similar amounts in future years. For informational purposes, Table 5B presents potential enterprise spending based on estimated annual fee revenue. Actual annual expenditures will depend on fee revenue collections and the timing of spending since the fund is continuously appropriated.

The fiscal note assumes fee revenue collected for I Matter in FY 2026-27 will be spent in FY 2027-28, in accordance with the transfer of authority to the enterprise. In addition to program expenditures, estimated costs include legal services and other administrative costs, and personnel including an accountant and contract administrator.

**Table 5B
 State Expenditures
 Youth Mental Health Services Access Enterprise**

Cost Component	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
Personal Services	\$52,030	\$94,690	\$94,690
Operating Expenses	\$896	\$1,664	\$1,664
Capital Outlay	\$7,000	\$0	\$0
Legal Services	\$145,750	\$66,250	\$66,250
Other Administrative Costs	\$34,324	\$77,396	\$77,396
Youth Mental Health Peer Navigator Grant Program	\$3,104,000	\$3,104,000	\$3,104,000
Crisis Resolution Team Program	\$2,716,000	\$2,716,000	\$2,716,000
Youth Mental Health Services Program	\$0	\$3,880,000	\$1,940,000
Centrally Appropriated Costs	\$14,990	\$27,658	\$27,658
FTE – Personal Services	0.7 FTE	1.3 FTE	1.3 FTE
FTE – Legal Services	0.6 FTE	0.3 FTE	0.3 FTE
Total Costs	\$6,074,990	\$9,967,658	\$8,027,658
Total FTE	1.3 FTE	1.6 FTE	1.6 FTE

Department of Education

The bill increases expenditures within CDE by up to \$3.4 million in FY 2026-27, and \$14.9 million in FY 2027-28 with similar amounts in future years. The bill increases costs in the newly created Youth Programming and Protections Enterprise within CDE, paid from the enterprise cash fund.

Youth Programming and Protections Enterprise

The bill increases expenditures within the Youth Programming and Protections Enterprise within CDE by up to an estimated \$3.4 million in FY 2026-27, and \$14.9 million in FY 2027-28 with similar amounts in future years. For informational purposes, Table 6 presents potential enterprise spending based on estimated annual fee revenue. Actual annual expenditures will depend on fee revenue collections and the timing of spending since the fund is continuously appropriated.

In addition to program expenditures, estimated costs include legal services and other administrative costs, and personnel including a purchasing agent, budget and policy analyst, and senior consultant. Because the Out-of-School Time Program Grant Program has funding through FY 2026-27, the fiscal note assumes the enterprise will take over administration of the program in FY 2027-28.

**Table 6
 State Expenditures
 Youth Programming and Protections Enterprise**

Cost Component	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
Personal Services	\$66,819	\$280,778	\$280,778
Operating Expenses	\$1,024	\$3,840	\$3,840
Capital Outlay	\$7,000	\$7,000	\$0
Legal Services	\$79,500	\$33,125	\$33,125
Other Administrative Costs	\$0	\$125,919	\$125,919
Grant Awards and Services	\$3,240,027	\$14,345,078	\$14,345,078
Centrally Appropriated Costs	\$17,815	\$69,617	\$69,617
FTE – Personal Services	0.8 FTE	3.0 FTE	3.0 FTE
FTE – Legal Services	0.3 FTE	0.1 FTE	0.1 FTE
Total Costs	\$3,412,185	\$14,865,357	\$14,858,357
Total FTE	1.1 FTE	3.1 FTE	3.1 FTE

Departments of Personnel and Treasury

Workload will increase for the Departments of Personnel and Administration (DPA) and Treasury to manage and perform accounting for the cash funds created in the bill. While no appropriation is required at this time, these departments may seek additional funding through the annual budget process based on the cumulative impact of all cash funds created through legislation.

Governor’s Office of Board and Commissions

Workload will minimally increase for the Governor’s Office of Boards and Commissions to make the required appointments to the Youth Mental Health Services Access Enterprise board. This work can be accomplished within existing appropriations.

Workload will increase for the Governor’s Commission on Community Service (Serve Colorado) within the Governor’s Office of Lieutenant Governor to review applications and make award recommendations for the Youth Mental Health Peer Navigator Grant Program. This work can be accomplished within existing appropriations.

Centrally Appropriated Costs

Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which may include

employee insurance, supplemental employee retirement payments, indirect cost assessments, and other costs, are shown in the table(s) above.

Technical Notes

Potential TABOR Impacts

The fiscal note assumes the majority of revenue distributed to the Youth Programming and Protections Enterprise fund is TABOR-exempt as enterprise revenue. However, when an enterprise uses its revenue to purchase services from state government outside the enterprise, these payments become subject to the TABOR revenue limit.

The bill requires the Youth Programming and Protections Enterprise to support CDE in its enforcements of educational rights. If the enterprise's support includes direct payments to CDE, that money may be counted as state revenue subject to TABOR. For example, if the enterprise makes direct payments to CDE for the department's educational rights enforcement related to SB 26-125, this may be considered enterprise spending on state services, resulting in the funds becoming subject to TABOR. Whether or not enterprise revenue becomes subject to TABOR will depend on how it is spent to support CDE's enforcement of educational rights.

In addition, the fiscal note assumes the Youth Programming and Protections Enterprise will be the main administrator of the Out-of-School Time Program Grant Program in FY 2027-28 and future years, and will be the entity that awards grants from the enterprise's fund. If the bill is not amended to clarify the enterprise as the main administrator of the grants, the funds spent on the grant program may become subject to TABOR as enterprise spending on state services.

To the extent that money in the Youth Programming and Protections Enterprise Fund is used for state services outside of the enterprise, the bill may increase required TABOR refunds by up to \$3.4 million in FY 2026-27, and up to \$14.8 million in FY 2027-28 and future years. This estimate assumes the March 2026 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2027-28. Because TABOR refunds are paid from the General Fund, increased cash fund revenue will reduce the amount of General Fund available to spend or save in FY 2026-27, FY 2027-28, and any future years when the state is over its revenue limit.

Enterprise Administrative Costs

The bill allows the Youth Programming and Protections Enterprise to spend up to 3.0 percent of money in the enterprise fund on administrative costs. However, estimated expenditures required to administer the enterprise and its services in FY 2026-27 total \$153,343, which is 4.5 percent of the \$3.4 million projected revenue in the fund for FY 2026-27.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State Appropriations

For FY 2026-27, the bill requires a General Fund appropriation of \$294,984 to the Department of Revenue, including 0.2 FTE.

No appropriations are required for the Youth Mental Health Services Access Enterprise Fund or Youth Programming and Protections Enterprise Fund because the funds are continuously appropriated to their respective enterprises.

Departmental Difference

The DOR estimates the bill requires General Fund expenditures for the Department as follows:

- \$533,675, including 2.4 FTE, in FY 2026-27;
- \$329,029, including 3.0 FTE, in FY 2027-28;
- \$287,350, including 2.6 FTE, in FY 2028-29; and
- \$224,817, including 2.0 FTE, in FY 2029-30 and future years.

In addition to programming costs, the DOR's estimate assumes a policy advisor will be required for two years to promulgate rulemaking for the fee established by the bill. The DOR's estimate also assumes that the fee will require a tax examiner for management of the electronic-only return, administration, and support of filing compliance; and a specialized auditor for conducting reviews and outreach to companies.

In addition to programming costs, this fiscal note assumes the DOR will require legal services from the Department of Law for rulemaking, and 0.2 FTE tax examiner to aid in administration and compliance by covered platforms. Consistent with current practice and historical impacts of new taxes and fees, the fiscal note assumes that the Department of Law will aid the DOR with rulemaking, and that the increased workload associated with rulemaking will be absorbable for the DOR. The fiscal note assumes that there will be less than 50 covered platforms remitting the fee, a relatively small population estimate that will require an additional 0.2 FTE for administration rather than an additional 2.0 FTE in the DOR's expenditure estimates. For reference, appropriations for the firearms excise tax in [House Bill 24-1349](#) included 0.5 FTE tax examiner in the DOR under the assumption that 2,250 sellers would be impacted.

State and Local Government Contacts

Behavioral Health Administration

Personnel

Education

Revenue

Governor's Office of Boards and
Commissions

Treasury

Information Technology

Human Services

Law

Governor