

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 26-1006.03 Pierce Lively x2059

**HOUSE BILL 26-1430**

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**HOUSE SPONSORSHIP**

**Boesenecker and Sirota,**

**SENATE SPONSORSHIP**

**Lindstedt and Amabile,**

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**House Committees**

Transportation, Housing & Local Government  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING ADJUSTMENTS TO TRANSPORTATION FUNDING.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Contingent upon voter approval of a proposed initiative to amend the state constitution to change existing law on transportation funding and to increase the amount of state revenue dedicated to road transportation (proposed initiative), from January 1, 2027, through July 1, 2030, the bill reduces:

- The excise tax on gasoline from \$0.22 per gallon to \$0.14 per gallon;
- The excise tax on special fuel from \$0.215 to \$0.13 per

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.*

HOUSE  
Amended 2nd Reading  
May 6, 2026

- gallon;
- Certain vehicle registration fees, including late fees; and
- The road usage fees initially from \$0.06 to \$0.04 per gallon, and then as necessary to offset the amount of state revenue diverted to transportation uses as the result of a proposed initiative.

The bill also creates the support road transportation fund (fund) contingent upon voter approval of the proposed initiative. The fund consists of state revenue dedicated to road transportation by the proposed initiative. Money in the fund is used to replace certain transportation-related general fund transfers for payments for the financed purchase of assets or certificate of participation agreements, and to replace certain general fund transfers to the state highway fund. The money remaining in the fund after making these transfers is allocated as follows:

- 60% is paid to the state highway fund;
- 23% is paid to counties for certain transportation expenses; and
- 17% is paid to cities and incorporated towns for certain transportation expenses.

Lastly, the bill clarifies that state revenue collected to support road transportation, as defined in the proposed initiative, does not include enterprise fee revenue.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1. Short title.** The short title of this act is the  
3 "Colorado Budget Protection Act".

4           **SECTION 2. Legislative declaration.** (1) The general assembly  
5 finds and declares that:

6           (a) A proposed initiative for the 2026 general election could make  
7 the state's already difficult-to-balance budget even harder to balance;

8           (b) A response to this proposed initiative is necessary to avoid  
9 reductions of up to seven hundred million dollars in appropriations for  
10 critical state services including K-12 public education, health care, and  
11 higher education;

12           (c) These reduced appropriations could necessitate both a new

1 budget stabilization factor and increased higher education tuition; and  
2 (d) The state has taken unprecedented steps over the last seven  
3 years to increase funding for transportation programs and fully supports  
4 the need for sustainable transportation investment, so long as that  
5 investment does not come at the expense of critical state services for  
6 those ranging from young children to elderly adults.

7 (2) Therefore, the general assembly finds and declares that, if the  
8 voters approve a proposed initiative that would direct additional general  
9 fund money to transportation, this act will lower the gasoline excise tax,  
10 the special fuel excise tax, and the road usage fee to ensure that state  
11 transportation funding is not increased at the expense of critical state  
12 services that are funded by general fund money.

13 **SECTION 3.** In Colorado Revised Statutes, 24-75-219, **amend**  
14 **(7)(d)(II)** as follows:

15 **24-75-219. Transfers - transportation - capital construction -**  
16 **definitions.**

17 (7) In addition to any other transfers required by this section:

18 (d) (II) On July 1, 2026, the state treasurer shall transfer fifty  
19 million five hundred thousand dollars from the general fund to the state  
20 highway fund;

21 **SECTION 4.** In Colorado Revised Statutes, 24-75-219, **amend**  
22 **(7)(d)(III)** and **(7)(e)**; and **add (7)(d)(II.5)** and **(7)(d)(III.5)** as follows:

23 **24-75-219. Transfers - transportation - capital construction -**  
24 **definitions.**

25 (7) In addition to any other transfers required by this section:

26

27 (d) (II.5) ON JANUARY 1, 2027, OR AS SOON AS POSSIBLE

1 THEREAFTER, THE STATE TREASURER SHALL TRANSFER FIFTY MILLION  
2 DOLLARS FROM THE SUPPORT ROAD TRANSPORTATION FUND CREATED IN  
3 SECTION 43-4-1601 TO THE STATE HIGHWAY FUND.

4 (III) On each July 1 from July 1, 2027, through ~~July 1, 2031~~, JULY  
5 1, 2030, the state treasurer shall transfer one hundred million dollars from  
6 the ~~general fund~~ SUPPORT ROAD TRANSPORTATION FUND CREATED IN  
7 SECTION 43-4-1601 to the state highway fund; and

8 (III.5) ON JULY 1, 2031, THE STATE TREASURER SHALL TRANSFER  
9 ONE HUNDRED MILLION DOLLARS FROM THE GENERAL FUND TO THE STATE  
10 HIGHWAY FUND; AND

11 (e) The department of transportation shall expend ten million  
12 dollars of each transfer from the general fund to the state highway fund  
13 made pursuant to subsection (7)(d)(I) ~~(7)(d)(II), or (7)(d)(III)~~ of this  
14 section from July 1, 2025, through July 1, 2028, solely to mitigate the  
15 environmental and health impacts of increased air pollution from motor  
16 vehicle emissions in nonattainment areas by funding projects that reduce  
17 vehicle miles traveled or that directly reduce air pollution.

18 **SECTION 5.** In Colorado Revised Statutes, 24-75-219, **add**  
19 **(7)(d)(II.5)** as follows:

20 **24-75-219. Transfers - transportation - capital construction -**  
21 **definitions.**

22 (7) In addition to any other transfers required by this section:

23 (d) (II.5) ON JANUARY 1, 2027, OR AS SOON AS POSSIBLE  
24 THEREAFTER, THE STATE TREASURER SHALL TRANSFER FIFTY MILLION  
25 DOLLARS FROM THE GENERAL FUND TO THE STATE HIGHWAY FUND.

26 **SECTION 6.** In Colorado Revised Statutes, 24-82-1303, **amend**  
27 (2)(d) introductory portion; and **add** (2)(d.5) as follows:

1           **24-82-1303. Financed purchase of an asset or certificate of**  
2 **participation agreements for capital construction and transportation**  
3 **projects.**

4           (2) (d) Any financed purchase of an asset or certificate of  
5 participation agreement executed as required by subsection (2)(a) of this  
6 section shall provide that all of the obligations of the state under the  
7 agreement are subject to the action of the general assembly in annually  
8 making money available for all payments thereunder. BEFORE JANUARY  
9 1, 2027, AND ON AND AFTER JULY 1, 2031, payments under any financed  
10 purchase of an asset or certificate of participation agreement must be  
11 made, subject to annual allocation pursuant to section 43-1-113 by the  
12 transportation commission created in section 43-1-106 (1) or subject to  
13 annual appropriation by the general assembly, as applicable, from the  
14 following sources of money:

15           (d.5) ANY FINANCED PURCHASE OF AN ASSET OR CERTIFICATE OF  
16 PARTICIPATION AGREEMENT EXECUTED AS REQUIRED BY SUBSECTION  
17 (2)(a) OF THIS SECTION SHALL PROVIDE THAT ALL OF THE OBLIGATIONS OF  
18 THE STATE UNDER THE AGREEMENT ARE SUBJECT TO THE ACTION OF THE  
19 GENERAL ASSEMBLY IN ANNUALLY MAKING MONEY AVAILABLE FOR ALL  
20 PAYMENTS THEREUNDER. ON AND AFTER JANUARY 1, 2027, AND BEFORE  
21 JULY 1, 2031, PAYMENTS UNDER ANY FINANCED PURCHASE OF AN ASSET  
22 OR CERTIFICATE OF PARTICIPATION AGREEMENT MUST BE MADE, SUBJECT  
23 TO ANNUAL ALLOCATION PURSUANT TO SECTION 43-1-113 BY THE  
24 TRANSPORTATION COMMISSION CREATED IN SECTION 43-1-106 (1) OR  
25 SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY, AS  
26 APPLICABLE, FROM THE FOLLOWING SOURCES OF MONEY:

27           (I) FIRST, NINE MILLION DOLLARS ANNUALLY, OR ANY LESSER

1 AMOUNT THAT IS SUFFICIENT TO MAKE EACH FULL PAYMENT DUE, SHALL  
2 BE PAID FROM THE GENERAL FUND OR ANY OTHER LEGALLY AVAILABLE  
3 SOURCE OF MONEY FOR THE PURPOSE OF FULLY FUNDING THE CONTROLLED  
4 MAINTENANCE AND CAPITAL CONSTRUCTION PROJECTS IN THE STATE TO  
5 BE FUNDED WITH THE PROCEEDS OF FINANCED PURCHASE OF AN ASSET OR  
6 CERTIFICATE OF PARTICIPATION AGREEMENTS AS SPECIFIED IN SUBSECTION  
7 (4)(a) OF THIS SECTION;

8 (II) NEXT, FIFTY MILLION DOLLARS ANNUALLY, OR ANY LESSER  
9 AMOUNT THAT IS SUFFICIENT TO MAKE EACH FULL PAYMENT DUE, SHALL  
10 BE PAID FROM ANY LEGALLY AVAILABLE MONEY UNDER THE CONTROL OF  
11 THE TRANSPORTATION COMMISSION SOLELY FOR THE PURPOSE OF  
12 ALLOWING THE CONSTRUCTION, SUPERVISION, AND MAINTENANCE OF  
13 STATE HIGHWAYS TO BE FUNDED WITH THE PROCEEDS OF FINANCED  
14 PURCHASE OF AN ASSET OR CERTIFICATE OF PARTICIPATION AGREEMENTS  
15 AS SPECIFIED IN SUBSECTION (4)(b) OF THIS SECTION AND SECTION  
16 43-4-206 (1)(b)(V); AND

17 (III) THE REMAINDER OF THE AMOUNT NEEDED, IN ADDITION TO  
18 THE AMOUNTS SPECIFIED IN SUBSECTIONS (2)(d.5) AND (2)(d.5)(II) OF THIS  
19 SECTION, TO MAKE EACH FULL PAYMENT DUE SHALL BE PAID FROM THE  
20 SUPPORT ROAD TRANSPORTATION FUND CREATED IN SECTION 43-4-1601.

21 **SECTION 7.** In Colorado Revised Statutes, 39-26-123, **add**  
22 (3)(c) as follows:

23 **39-26-123. Receipts - disposition - transfers of general fund**  
24 **surplus - sales tax holding fund - creation - definitions.**

25 (3) For any state fiscal year commencing on or after July 1, 2013,  
26 the state treasurer shall credit eighty-five percent of all net revenue  
27 collected under this article 26 to the old age pension fund created in

1 section 1 of article XXIV of the state constitution. The state treasurer  
2 shall credit to the general fund the remaining fifteen percent of the net  
3 revenue, less:

4 (c) THE AMOUNT CREDITED TO THE SUPPORT ROAD  
5 TRANSPORTATION FUND CREATED IN SECTION 43-4-1601, AS REQUIRED BY  
6 SECTION 43-4-1601 (5).

7 **SECTION 8.** In Colorado Revised Statutes, 39-27-102, **amend**  
8 (1)(a)(II)(A) and (1)(a)(II)(B) as follows:

9 **39-27-102. Tax imposed on gasoline and special fuel - deposits**  
10 **- penalties.**

11 (1) (a) (II) (A) Except as provided in subsection (1)(a)(IV) of this  
12 section, the excise tax imposed on gasoline is twenty-two cents per gallon  
13 or fraction thereof; EXCEPT THAT, ON AND AFTER JANUARY 1, 2027, BUT  
14 BEFORE JULY 1, 2030, THE EXCISE TAX IMPOSED ON GASOLINE IS  
15 FOURTEEN CENTS PER GALLON OR FRACTION THEREOF.

16 (B) The excise tax imposed on special fuel by subsection (1)(a)(I)  
17 of this section is twenty and one-half cents per gallon or a fraction  
18 thereof; EXCEPT THAT, ON AND AFTER JANUARY 1, 2027, BUT BEFORE JULY  
19 1, 2030, THE EXCISE TAX IMPOSED ON SPECIAL FUEL BY SUBSECTION  
20 (1)(a)(I) OF THIS SECTION IS THIRTEEN CENTS PER GALLON OR A FRACTION  
21 THEREOF. This subsection (1)(a)(II)(B) does not apply to any special fuel  
22 specified in subsections (1)(a)(VI), (1)(a)(VII), and (1)(a)(VIII) of this  
23 section.

24 **SECTION 9.** In Colorado Revised Statutes, 42-3-112, **add** (1.6)  
25 as follows:

26 **42-3-112. Failure to pay tax - penalty - rules - repeal.**

27 (1.6) (a) NOTWITHSTANDING SUBSECTION (1)(a)(I) OF THIS

1 SECTION, ON AND AFTER JANUARY 1, 2027, AND BEFORE JULY 1, 2030, THE  
2 LATE FEE IMPOSED IN SUBSECTION (1)(a)(I) OF THIS SECTION IS SET AT  
3 FIFTEEN DOLLARS FIFTY CENTS FOR EACH MONTH OR PORTION OF A MONTH  
4 FOLLOWING THE EXPIRATION OF THE REGISTRATION PERIOD, OR, IF  
5 APPLICABLE, THE EXPIRATION OF THE GRACE PERIOD DESCRIBED IN  
6 SECTION 42-3-114 FOR WHICH THE VEHICLE IS UNREGISTERED; EXCEPT  
7 THAT THE AMOUNT OF THE LATE FEE MUST NOT EXCEED SIXTY-TWO  
8 DOLLARS.

9 (b) THIS SUBSECTION (1.6) IS REPEALED, EFFECTIVE JULY 1, 2030.

10 **SECTION 10.** In Colorado Revised Statutes, 42-3-304, **amend**  
11 (25)(a), (25)(a.5)(II), and (25)(a.5)(IV) as follows:

12 **42-3-304. Registration fees - passenger-mile taxes - clean**  
13 **screen fund - fees - report - rules - definitions - repeal.**

14 (25) (a) (I) In addition to any other fee imposed by this section, for  
15 registration periods beginning during state fiscal years prior to state fiscal  
16 year 2022-23, each authorized agent shall annually collect a fee of fifty  
17 dollars at the time of registration on every electric motor vehicle. For  
18 registration periods beginning during state fiscal year 2022-23 or during  
19 any subsequent state fiscal year, each authorized agent shall continue to  
20 collect the fee, and the amount of the fee for registration periods  
21 beginning during any given state fiscal year is the amount of the fee  
22 collected for registration periods beginning during the prior state fiscal  
23 year, adjusted for inflation; except that an adjustment shall be made only  
24 if the rate of inflation is positive and the adjustment must be the lesser of  
25 the actual rate of inflation or five percent. The department of revenue  
26 shall annually calculate the inflation-adjusted amount of the fee for  
27 registration periods beginning during each state fiscal year and shall

1 publish the amount no later than April 15 of the calendar year in which  
2 the state fiscal year begins. The authorized agent shall transmit the fee to  
3 the state treasurer, who shall credit thirty dollars, adjusted for inflation,  
4 of each fee to the highway users tax fund created in section 43-4-201, and  
5 twenty dollars, adjusted for inflation, of each fee to the electric vehicle  
6 grant fund created in section 24-38.5-103.

7 (II) (A) NOTWITHSTANDING SUBSECTION (25)(a)(I) OF THIS  
8 SECTION, THE FEE IMPOSED IN SUBSECTION (25)(a)(I) OF THIS SECTION IS  
9 SET AT THE FOLLOWING AMOUNTS DURING THE FOLLOWING FISCAL YEARS  
10 BEGINNING ON JANUARY 1, 2027:

11	<b>FISCAL YEAR</b>	<b>FEE</b>
12	<b><i>2026-27</i></b>	<b><i>\$38.35</i></b>
13	<b><i>2027-28</i></b>	<b><i>\$39.50</i></b>
14	<b><i>2028-29</i></b>	<b><i>\$40.68</i></b>
15	<b><i>2029-30</i></b>	<b><i>\$41.91</i></b>

16 (B) THIS SUBSECTION (25)(a)(II) IS REPEALED, EFFECTIVE JULY 1,  
17 2031.

18 (a.5) (II) For registration periods beginning during state fiscal  
19 years 2022-23 through 2031-32, the amount of the electric motor vehicle  
20 road usage equalization fee for a battery electric motor vehicle is as  
21 follows:

22	<b>Fiscal Year</b>	<b>Fee</b>
23	2022-23	\$4
24	2023-24	\$8
25	2024-25	\$12
26	2025-26	\$16
27	2026-27 BEFORE JANUARY 1, 2027	

1		\$26
2	2026-27 ON AND AFTER JANUARY 1, 2027,	
3		<b>\$16.12</b>
4	2027-28	<del>\$36</del> <b>\$22.32</b>
5	2028-29	<del>\$51</del> <b>\$31.62</b>
6	2029-30	<del>\$66</del> <b>\$40.92</b>
7	2030-31	\$81
8	2031-32	\$96

9 (IV) For registration periods beginning during state fiscal years  
10 2022-23 through 2031-32, the amount of the electric motor vehicle road  
11 usage equalization fee for a plug-in hybrid electric motor vehicle is:

12	<b>Fiscal Year</b>	<b>Fee</b>
13	2022-23	\$3
14	2023-24	\$5
15	2024-25	\$8
16	2025-26	\$11
17	2026-27 BEFORE JANUARY 1, 2027	
18		\$13
19	2026-27 ON AND AFTER JANUARY 1, 2027	
20		<b>\$8.06</b>
21	2027-28	<del>\$16</del> <b>\$9.92</b>
22	2028-29	<del>\$19</del> <b>\$11.78</b>
23	2029-30	<del>\$21</del> <b>\$13.12</b>
24	2030-31	\$24
25	2031-32	\$27

26 **SECTION 11.** In Colorado Revised Statutes, 42-3-306, **add**  
27 (2)(b)(VIII) and (2.5) as follows:

1           **42-3-306. Registration fees - passenger and passenger-mile**  
2           **taxes - fee schedule - repeal.**

3           (2) Fees required for the annual registration of passenger-carrying  
4           motor vehicles are as follows:

5           (b) (VIII) (A) NOTWITHSTANDING SUBSECTION (2)(b)(V) OF THIS  
6           SECTION, THE FEES IMPOSED IN SUBSECTION (2)(b)(V) OF THIS SECTION  
7           ARE SET AT THE FOLLOWING AMOUNTS FOR THE FOLLOWING AGE OF  
8           VEHICLES ON AND AFTER JANUARY 1, 2027, AND BEFORE JULY 1, 2030:  
9           FOR MOTOR VEHICLES LESS THAN SEVEN YEARS OLD, FIVE DOLLARS  
10          FIFTY-EIGHT CENTS, FOR MOTOR VEHICLES AT LEAST SEVEN YEARS OLD  
11          BUT LESS THAN TEN YEARS OLD, FOUR DOLLARS THIRTY-FOUR CENTS, AND  
12          FOR MOTOR VEHICLES TEN YEARS OLD OR OLDER, THREE DOLLARS TEN  
13          CENTS.

14          (B) THIS SUBSECTION (2)(b)(VIII) IS REPEALED, EFFECTIVE JULY  
15          1, 2030.

16          (2.5) (a) NOTWITHSTANDING SUBSECTIONS (2)(a) AND (2)(b) OF  
17          THIS SECTION, THE FEES IMPOSED IN SUBSECTIONS (2)(a) AND (2)(b) OF  
18          THIS SECTION ARE SET AS FOLLOWS, ON AND AFTER JANUARY 1, 2027, AND  
19          BEFORE JULY 1, 2030:

20          (I) MOTORCYCLES AND AUTOCYCLES, ONE DOLLAR EIGHTY-SIX  
21          CENTS;

22          (II) PASSENGER CARS, STATION WAGONS, TAXICABS, AMBULANCES,  
23          MOTOR HOMES, AND HEARSEs:

24          (A) WEIGHING TWO THOUSAND POUNDS OR LESS, THREE DOLLARS  
25          SEVENTY-TWO CENTS;

26          (B) WEIGHING AT LEAST TWO THOUSAND ONE POUNDS AND  
27          FORTY-FIVE HUNDRED POUNDS OR LESS, THREE DOLLARS SEVENTY-TWO

1 CENTS PLUS TWENTY CENTS PER ONE HUNDRED POUNDS, OR FRACTION  
2 THEREOF, OF WEIGHT OVER TWO THOUSAND POUNDS; AND

3 (C) WEIGHING MORE THAN FOUR THOUSAND FIVE HUNDRED  
4 POUNDS, SEVEN DOLLARS SEVENTY-FIVE CENTS PLUS SIXTY CENTS PER ONE  
5 HUNDRED POUNDS, OR FRACTION THEREOF, OF WEIGHT OVER FOUR  
6 THOUSAND FIVE HUNDRED POUNDS; EXCEPT THAT, FOR MOTOR HOMES  
7 WEIGHING MORE THAN SIX THOUSAND FIVE HUNDRED POUNDS, SUCH FEES  
8 SHALL BE TWENTY-FOUR DOLLARS FIFTY CENTS PLUS THIRTY CENTS PER  
9 ONE HUNDRED POUNDS, OR FRACTION THEREOF, OF WEIGHT OVER SIX  
10 THOUSAND FIVE HUNDRED POUNDS.

11 (b) THIS SUBSECTION (2.5) IS REPEALED, EFFECTIVE JULY 1, 2030.

12 **SECTION 12.** In Colorado Revised Statutes, 43-4-217, **amend**  
13 (3)(b)(I)(E), (3)(b)(I)(G), (4)(b)(I)(E), and (4)(b)(I)(G); **repeal**  
14 (3)(b)(I)(F) and (4)(b)(I)(F), and **add** (3)(b)(I)(E.5), (3)(b)(I)(F.5),  
15 (4)(b)(I)(E.5), (4)(b)(I)(F.5), and (9) as follows:

16 **43-4-217. Additional funding - road usage fees - rules -**  
17 **legislative declaration - definitions.**

18 (3) (b) (I) The amount of the road usage fee for each gallon of  
19 gasoline acquired, sold, offered for sale, or used in this state from April  
20 1, 2023, through June 30, 2023, and during state fiscal years 2023-24  
21 through 2031-32 is:

22 (E) Six cents per gallon, ~~for state fiscal year 2026-27;~~ ON AND  
23 AFTER JULY 1, 2026, BUT BEFORE JANUARY 1, 2027;

24 (E.5) FOUR CENTS PER GALLON, ON AND AFTER JANUARY 1, 2027,  
25 BUT BEFORE JULY 1, 2027;

26 (F) ~~Seven cents per gallon, for state fiscal year 2027-28; and~~

27 (F.5) AN AMOUNT DETERMINED PURSUANT TO SUBSECTION (9)(b)

1 OF THIS SECTION FOR STATE FISCAL YEARS 2027-28 THROUGH 2029-30;  
2 AND

3 (G) Eight cents per gallon, for state fiscal years ~~2028-29 through~~  
4 2030-31 AND 2031-32.

5 (4) (b) (I) The amount of the road usage fee for each gallon of  
6 special fuel acquired, sold, offered for sale, or used in this state from  
7 April 1, 2023, through June 30, 2023, and during state fiscal years  
8 2023-24 through 2031-32 is:

9 (E) Six cents per gallon, ~~for state fiscal year 2026-27;~~ ON AND  
10 AFTER JULY 1, 2026, BUT BEFORE JANUARY 1, 2027;

11 (E.5) FOUR CENTS PER GALLON, ON AND AFTER JANUARY 1, 2027,  
12 BUT BEFORE JULY 1, 2027;

13 (F) ~~Seven cents per gallon, for state fiscal year 2027-28; and~~

14 (F.5) AN AMOUNT DETERMINED PURSUANT TO SUBSECTION (9)(b)  
15 OF THIS SECTION FOR STATE FISCAL YEARS 2027-28 THROUGH 2029-30;  
16 AND

17 (G) Eight cents per gallon, for state fiscal years ~~2028-29 through~~  
18 2030-31 AND 2031-32.

19 (9) (a) AS PART OF THE MARCH REVENUE FORECAST, PREPARED IN  
20 MARCH OF 2027, 2028, AND 2029, LEGISLATIVE COUNCIL STAFF AND THE  
21 OFFICE OF STATE PLANNING AND BUDGETING SHALL PROJECT THE ROAD  
22 USAGE FEE RATES NECESSARY FOR THE AMOUNT OF THE REDUCED ROAD  
23 USAGE FEES REVENUE IN THE NEXT FISCAL YEAR, ASSUMING THAT THE  
24 ROAD USAGE FEE RATES ESTABLISHED IN SUBSECTIONS (3)(b) AND (4)(b)  
25 OF THIS SECTION ARE EQUAL, TO EQUAL THE LESSER OF:

26 (I) THE TOTAL OF REQUIRED STATE REVENUE TRANSPORTATION  
27 DIVERSION FOR THE NEXT STATE FISCAL YEAR MINUS THE SUM OF, FOR THE

1 NEXT FISCAL YEAR:

2 (A) REDUCED GASOLINE EXCISE TAX REVENUE;

3 (B) REDUCED SPECIAL FUEL EXCISE TAX REVENUE;

4 (C) REDUCED VEHICLE REGISTRATION FEE REVENUE; AND

5 (D) REDUCED TRANSPORTATION LEASE AND STATE HIGHWAY FUND

6 PAYMENT AMOUNTS; OR

7 (II) REVENUE FROM THE BASE ROAD USAGE FEES.

8 (b) IN MARCH OF 2027, 2028, AND 2029, UPON ADOPTING A  
9 MARCH REVENUE FORECAST TO PREPARE THE GENERAL ANNUAL  
10 APPROPRIATION ACT FOR THE NEXT STATE FISCAL YEAR, THE JOINT  
11 BUDGET COMMITTEE OF THE GENERAL ASSEMBLY SHALL NOTIFY THE  
12 EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE OF THE ROAD  
13 USAGE FEE RATES PROJECTED IN THE ADOPTED REVENUE FORECAST, AND  
14 THAT RATE IS THE RATE OF THE ROAD USAGE FEE FOR THE NEXT STATE  
15 FISCAL YEAR.

16 (c) AS USED IN THIS SUBSECTION (9), UNLESS THE CONTEXT  
17 OTHERWISE REQUIRES:

18 (I) "ADJUSTED ROAD USAGE FEES" MEANS THE RATE OF THE ROAD  
19 USAGE FEES ON GASOLINE AND SPECIAL FUEL FOR A STATE FISCAL YEAR  
20 ESTABLISHED IN ACCORDANCE WITH SUBSECTION (9)(a) OF THIS SECTION.

21 (II) "BASE ROAD USAGE FEES" MEANS:

22 (A) FOR STATE FISCAL YEAR 2027-28, SEVEN CENTS PER GALLON;

23 AND

24 (B) FOR STATE FISCAL YEARS 2028-29 AND 2029-30, EIGHT CENTS  
25 PER GALLON.

26 (III) "REDUCED GASOLINE EXCISE TAX REVENUE" MEANS THE  
27 DIFFERENCE IN REVENUE COLLECTED FOR A STATE FISCAL YEAR, IF THE

1       EXCISE TAX IMPOSED ON GASOLINE PURSUANT TO SECTION 39-27-102  
2       (1)(a)(II)(A) WERE IMPOSED AT A RATE OF TWENTY-TWO CENTS PER  
3       GALLON OR A FRACTION THEREOF OR WERE IMPOSED AT A RATE OF  
4       FOURTEEN CENTS PER GALLON OR A FRACTION THEREOF.

5               (IV) "REDUCED ROAD USAGE FEES REVENUE" MEANS THE  
6       DIFFERENCE IN REVENUE COLLECTED FROM THE FEE ON GASOLINE AND  
7       SPECIAL FUEL FOR A STATE FISCAL YEAR BETWEEN THE AMOUNT BASED ON  
8       THE BASE ROAD USAGE FEES AND THE AMOUNT BASED ON THE ADJUSTED  
9       ROAD USAGE FEES.

10              (V) "REDUCED SPECIAL FUEL EXCISE TAX REVENUE" MEANS THE  
11       DIFFERENCE IN REVENUE COLLECTED FOR A STATE FISCAL YEAR, IF THE  
12       EXCISE TAX IMPOSED ON SPECIAL FUEL PURSUANT TO SECTION 39-27-102  
13       (1)(a)(II)(B) WERE IMPOSED AT A RATE OF TWENTY AND ONE-HALF CENTS  
14       PER GALLON OR A FRACTION THEREOF OR WERE IMPOSED AT A RATE OF  
15       THIRTEEN CENTS PER GALLON OR A FRACTION THEREOF.

16              (VI) "REDUCED TRANSPORTATION LEASE AND STATE HIGHWAY  
17       FUND PAYMENTS" MEANS AN AMOUNT EQUAL TO THE SUM OF THE  
18       TRANSFERS DESCRIBED IN SECTIONS 24-82-1303 (2)(d.5)(II), 24-82-1303  
19       (2)(d.5)(III), 24-75-219 (7)(d)(II.5), AND 24-75-219 (7)(d)(III) FOR THE  
20       APPLICABLE STATE FISCAL YEAR.

21              (VII) "REDUCED VEHICLE REGISTRATION FEE REVENUE" MEANS  
22       THE DIFFERENCE IN REVENUE COLLECTED FOR A STATE FISCAL YEAR, AS A  
23       RESULT OF THE REDUCTION OF ANY FEES IN SECTION 42-3-112, 42-3-304,  
24       42-3-306, AND 43-4-804 PURSUANT TO THIS HOUSE BILL 26-1430,  
25       ENACTED IN 2026.

26              (VIII) "REQUIRED STATE REVENUE TRANSPORTATION DIVERSION"  
27       MEANS THE TOTAL AMOUNT APPROPRIATED OR TRANSFERRED FROM THE

1 SUPPORT ROAD TRANSPORTATION FUND CREATED IN SECTION 43-4-1601  
2 FOR A STATE FISCAL YEAR.

3 **SECTION 13.** In Colorado Revised Statutes, **add** 43-4-219 as  
4 follows:

5 **43-4-219. State revenue collected to support road**  
6 **transportation.**

7 STATE REVENUE COLLECTED TO SUPPORT ROAD TRANSPORTATION,  
8 AS DEFINED IN SECTION 22 (3)(c) OF THE STATE CONSTITUTION, DOES NOT  
9 INCLUDE FEE REVENUE RESULTING FROM A FEE IMPOSED BY ANY  
10 ENTERPRISE.

11 **SECTION 14.** In Colorado Revised Statutes, 43-4-804, **add** (2)  
12 as follows:

13 **43-4-804. Highway safety projects - surcharges, fees, and fines**  
14 **- crediting of money to highway users tax fund - rules - definitions -**  
15 **repeal.**

16 (2) (a) NOTWITHSTANDING SUBSECTIONS (1)(a)(I) AND (1)(a)(IX)  
17 OF THIS SECTION, THE ROAD SAFETY SURCHARGE IMPOSED IN SUBSECTION  
18 (1)(a) OF THIS SECTION IS SET AT THE FOLLOWING AMOUNTS:

19 (I) FOR A MOTORCYCLE, AS DEFINED IN SECTION 42-1-102 (55); A  
20 TRAILER COACH, AS DEFINED IN SECTION 42-1-102 (106); AN AUTOCYCLE,  
21 AS DEFINED IN SECTION 42-1-102 (7.5); OR ANY VEHICLE THAT WEIGHS  
22 TWO THOUSAND POUNDS OR LESS:

23 (A) SEVEN DOLLARS SIXTY-THREE CENTS ON AND AFTER JANUARY  
24 1, 2027, AND BEFORE JULY 1, 2027; OR

25 (B) TEN DOLLARS ON AND AFTER JULY 1, 2027;

26 (II) FOR ANY VEHICLE THAT WEIGHS MORE THAN TWO THOUSAND  
27 POUNDS BUT NOT MORE THAN FIVE THOUSAND POUNDS:

1 (A) ELEVEN DOLLARS NINETY-SEVEN CENTS ON AND AFTER  
2 JANUARY 1, 2027, AND BEFORE JULY 1, 2027; OR

3 (B) FOURTEEN DOLLARS ON AND AFTER JULY 1, 2027;

4 (III) FOR ANY VEHICLE THAT WEIGHS MORE THAN FIVE THOUSAND  
5 POUNDS BUT NOT MORE THAN TEN THOUSAND POUNDS:

6 (A) FIFTEEN DOLLARS SEVEN CENTS ON AND AFTER JANUARY 1,  
7 2027, AND BEFORE JULY 1, 2027; OR

8 (B) SEVENTEEN DOLLARS ON AND AFTER JULY 1, 2027;

9 (IV) FOR ANY VEHICLE THAT IS A PASSENGER BUS OR THAT WEIGHS  
10 MORE THAN TEN THOUSAND POUNDS BUT NOT MORE THAN SIXTEEN  
11 THOUSAND POUNDS:

12 (A) TWENTY DOLLARS SIXTY-FIVE CENTS ON AND AFTER JANUARY  
13 1, 2027, AND BEFORE JULY 1, 2027; OR

14 (B) TWENTY-THREE DOLLARS ON AND AFTER JULY 1, 2027;

15 (V) FOR ANY VEHICLE THAT WEIGHS MORE THAN SIXTEEN  
16 THOUSAND POUNDS:

17 (A) TWENTY-ONE DOLLARS EIGHTY-NINE CENTS ON AND AFTER  
18 JANUARY 1, 2027, AND BEFORE JULY 1, 2027; OR

19 (B) TWENTY-FOUR DOLLARS ON AND AFTER JULY 1, 2027;

20 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2030.

21 **SECTION 15.** In Colorado Revised Statutes, **add** part 16 to  
22 article 4 of title 43 as follows:

23 **PART 16**

24 **SUPPORT ROAD TRANSPORTATION FUND**

25 **43-4-1601. Support road transportation fund - definitions.**

26 (1) THE SUPPORT ROAD TRANSPORTATION FUND IS CREATED IN THE  
27 STATE TREASURY. THE FUND CONSISTS OF STATE REVENUE COLLECTED TO

1 SUPPORT ROAD TRANSPORTATION CREDITED TO THE FUND BY THE STATE  
2 TREASURER PURSUANT TO SUBSECTION (5) OF THIS SECTION.

3 (2) THE STATE TREASURER SHALL CREDIT ALL INTEREST AND  
4 INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE  
5 FUND TO THE FUND.

6 (3) (a) THE MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED  
7 TO THE DEPARTMENT OF TRANSPORTATION FOR USE BY THE  
8 TRANSPORTATION COMMISSION FOR PAYMENTS MADE IN ACCORDANCE  
9 WITH SECTION 24-82-1303 (2)(d.5)(II) AND (2)(d.5)(III).

10 (b) THE STATE TREASURER SHALL APPORTION THE MONEY IN THE  
11 FUND MONTHLY, EXCLUDING MONEY NECESSARY FOR THE TRANSFERS OR  
12 PAYMENTS FROM THE FUND REQUIRED PURSUANT TO SECTIONS 24-82-1303  
13 (2)(d.5)(II), 24-82-1303 (2)(d.5)(III), 24-75-219 (7)(d)(II.5), AND  
14 24-75-219 (7)(d)(III), BASED UPON ESTIMATES FROM THE DEPARTMENT OF  
15 REVENUE OF CURRENT MONTHLY COLLECTIONS OF STATE REVENUE  
16 COLLECTED TO SUPPORT ROAD TRANSPORTATION, WITH MONTHLY  
17 RECONCILIATION OF THE STATE, COUNTY, AND MUNICIPAL ACCOUNTS IN  
18 EACH SUCCESSIVE MONTH. THE DEPARTMENT OF REVENUE SHALL PROVIDE  
19 ESTIMATES TO THE STATE TREASURER BY THE SEVENTH WORKING DAY OF  
20 EACH MONTH. THE STATE TREASURER SHALL APPORTION THE MONEY IN  
21 THE FUND WITHIN FIVE WORKING DAYS OF RECEIVING ESTIMATES FROM  
22 THE DEPARTMENT OF REVENUE.

23 (c) THE STATE TREASURER SHALL APPORTION MONEY FROM THE  
24 FUND AS FOLLOWS:

25 (I) SIXTY PERCENT IS PAID TO THE STATE HIGHWAY FUND AND  
26 EXPENDED AS DESCRIBED IN SECTION 43-4-206;

27 (II) TWENTY-THREE PERCENT IS PAID TO THE COUNTY TREASURERS

1 OF THE RESPECTIVE COUNTIES AND ALLOCATED AND EXPENDED AS  
2 DESCRIBED IN SECTION 43-4-207; AND

3 (III) SEVENTEEN PERCENT IS PAID TO CITIES AND INCORPORATED  
4 TOWNS WITHIN THE LIMITS OF THE RESPECTIVE COUNTIES AND ALLOCATED  
5 AND EXPENDED AS DESCRIBED IN SECTION 43-4-208 (2).

6 (4) NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, MONEY  
7 ALLOCATED UNDER SUBSECTION (3) OF THIS SECTION SHALL NOT BE USED  
8 FOR ANY PURPOSE THAT IS NOT AUTHORIZED BY SECTION 22 OF ARTICLE X  
9 OF THE STATE CONSTITUTION.

10 (5) BEGINNING JANUARY 1, 2027, THE STATE TREASURER SHALL  
11 CREDIT TO THE FUND STATE REVENUE COLLECTED TO SUPPORT ROAD  
12 TRANSPORTATION AS REQUIRED BY SECTION 22 OF ARTICLE X OF THE  
13 STATE CONSTITUTION.

14 (6) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
15 REQUIRES:

16 (a) "FUND" MEANS THE SUPPORT ROAD TRANSPORTATION FUND  
17 CREATED IN SUBSECTION (1) OF THIS SECTION.

18 (b) "STATE REVENUE COLLECTED TO SUPPORT ROAD  
19 TRANSPORTATION" HAS THE SAME MEANING AS IN SECTION 22 (3)(c) OF  
20 ARTICLE X OF THE STATE CONSTITUTION.

21 **SECTION 16. Effective date.** (1) Except as otherwise provided  
22 in this section, this act takes effect upon passage.

23 (2) Sections 4 and 6 through 15 of this act take effect only if an  
24 initiative that amends the state constitution to change existing law on  
25 transportation funding and to increase the amount of state revenue  
26 dedicated to road transportation is approved by the people at the next  
27 general election, in which case this act takes effect on the date of the

1 official declaration of the vote thereon by the governor or January 1,  
2 2027, whichever is later.

3 (3) Section 5 of this act takes effect only if the initiative that  
4 amends the state constitution to change existing law on transportation  
5 funding and to increase the amount of state revenue dedicated to road  
6 transportation is not approved by the people at the next general election,  
7 in which case section 5 takes effect on the date of the official declaration  
8 of the vote thereon by the governor or January 1, 2027, whichever is later.

9 **SECTION 17. Safety clause.** The general assembly finds,  
10 determines, and declares that this act is necessary for the immediate  
11 preservation of the public peace, health, or safety or for appropriations for  
12 the support and maintenance of the departments of the state and state  
13 institutions.