

CHAPTER 430

APPROPRIATIONS

HOUSE BILL 26-1168

BY REPRESENTATIVE(S) Sirota, Brown, Taggart, Duran, Joseph, McCluskie;
also SENATOR(S) Bridges, Amabile, Kirkmeyer.

AN ACT

CONCERNING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT OF REVENUE.

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

SECTION 1. Appropriation to the department of revenue for the fiscal year beginning July 1, 2025. In Session Laws of Colorado 2025, section 2 of chapter 476, (SB 25-206), **amend** Part XX as follows:

Section 2. **Appropriation.**

Capital letters or bold & italic numbers indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

 APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
PART XX							
DEPARTMENT OF REVENUE							
(1) EXECUTIVE DIRECTOR'S OFFICE							
(A) Administration and Support							
Personal Services	21,169,941		9,305,854		3,557,533 ^a	8,306,554 ^b	
	20,919,941		9,055,854				
	(202.6 FTE)						
Health, Life, and Dental	23,958,192		10,442,285		13,413,341^a	102,566^b	
	24,551,694		10,643,029		13,803,119 ^a	105,546 ^b	
Short-term Disability	91,492		41,189		49,935 ^a	368 ^b	
Paid Family and Medical Leave Insurance	584,241		264,787		317,087 ^a	2,367 ^b	
Unfunded Liability Amortization Equalization							
Disbursement Payments	12,983,142		5,884,150		7,046,382 ^a	52,610 ^b	
Salary Survey	3,538,396		1,614,887		1,909,039 ^a	14,470 ^b	
Step Pay	863,127		328,160		532,804 ^a	2,163 ^b	
PERA Direct Distribution	2,358,908		1,132,328		1,226,580 ^a		
Shift Differential	194,438				194,438 ^a		
Workers' Compensation	439,608		167,660		271,948 ^a		

Operating Expenses	3,945,448	2,678,401	1,243,197 ^a	23,850 ^b
	3,820,448	2,553,401		
Postage	458,402	283,346	175,056 ^a	
Legal Services	6,167,197	3,241,209	2,925,988 ^a	
Administrative Law				
Judge Services	11,373		11,373 ^a	
Payment to Risk				
Management and				
Property Funds	820,278	311,884	508,394 ^a	
Vehicle Lease Payments	1,047,509	141,451	906,058^a	
	853,472	115,256	738,216 ^a	
Leased Space	7,289,345	909,496	6,379,849 ^a	
	7,164,345	784,496		
Capitol Complex				
Leased Space	73,921	30,915	43,006 ^a	
Payments to OIT	23,373,032	11,909,223	11,463,809^a	
	23,070,100	11,754,879	11,315,221 ^a	
Digital Trunk				
Radio Payments	138,247		138,247 ^a	
CORE Operations	199,018	75,925	123,093 ^a	
Utilities	83,703		83,703 ^a	
	<u>109,788,958</u>			
	109,385,491			

^a Of these amounts, it is estimated that \$1,157,402 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S., \$1,406,357 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$65,046 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a), \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$1,600 shall be from the Feeding Colorado Fund created in Section 39-22-5303 (1), C.R.S., and ~~\$49,888,468~~ \$49,961,816 shall be from various sources of cash funds.

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
Personal Services	3,641,627			3,641,627 ^a		
(33.3 FTE)						
Operating Expenses	110,412			110,412 ^a		
Indirect Cost Assessment	<u>222,226</u>			<u>222,226^a</u>		
	3,974,265					

^b Of these amounts, it is estimated that ~~\$6,858,207~~ \$6,861,187 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$1,646,741 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

(B) Hearings Division

^a Of these amounts, it is estimated that \$483,851 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., \$246,228 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), and \$3,244,186 shall be from various sources of cash funds.

~~113,763,223~~
113,359,756

(2) TAXATION BUSINESS GROUP

(A) Administration

Personal Services	635,608	615,257	20,351 ^a
	(5.0 FTE)		
Operating Expenses	12,543	12,543	
Tax Administration IT System (GenTax) Support	7,868,539	7,748,553	119,986 ^b
IDS Print Production	<u>6,270,031</u>	6,223,252	46,779 ^c
	14,786,721		

^aOf this amount, it is estimated that \$18,720 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$1,631 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

^b Of this amount, \$10,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$109,986 shall be from the Decarbonization Tax Credits Administration Cash Fund created in Section 24-38.5-120 (2), C.R.S.

^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

(B) Taxation Services

Personal Services	37,134,692	35,138,061	1,742,546 ^a	254,085 ^b
	(431.3 FTE)			
Operating Expenses	4,841,409	4,818,262	23,147 ^a	
Joint Audit Program	352,259	352,259		
Mineral Audit Program	918,132			66,000 ^c
				852,132(1) ^d
				(10.2 FTE)
Document Management	<u>5,679,805</u>	5,677,198	2,607 ^c	
	48,926,297			

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^a Of these amounts, \$1,031,135 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$227,361 shall be from the Decarbonization Tax Credits Administration Cash Fund created in Section 24-38.5-120 (2), C.R.S., \$146,235 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S., \$105,339 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1) C.R.S., with any unfunded amounts offset by General Fund per SB 18-141, \$6,000 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$29,217 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S., \$59,708 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., \$51,853 shall be from Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), and an estimated \$86,571 shall be from various sources of cash funds. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purpose of Section 20 of Article X of the State Constitution.

^b Of these amounts, it is estimated that \$154,085 shall be from the Mineral Audit Program for programmatic indirect cost recoveries and \$100,000 shall be transferred from the Hospital Community Benefit Program in the Department of Health Care Policy and Financing per H.B. 23-1243.

^c Of this amount, \$65,500 shall be transferred from the State Board of Land Commissioners in the Department of Natural Resources, pursuant to Section 36-1-145 (2)(b), C.R.S., and \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

^d This amount is anticipated to include \$690,227 for direct expenses and \$161,905 for programmatic indirect cost recoveries and is included for informational purposes.

^e These amounts shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), C.R.S.

(C) Tax Conferee

Personal Services	1,760,001	1,662,718	97,283 ^a
		(13.6 FTE)	
Operating Expenses	<u>60,905</u>	60,905	
	1,820,906		

^a This amount shall be transferred from Governor - Lieutenant Governor - State Planning and Budgeting from the Economic Development Commission - General Economic Incentives and Marketing line item in Economic Development Programs and originated as user fees.

(D) Special Purpose

Cigarette Tax Rebate	6,036,300	6,036,300(I) ^a	
Amendment 35			
Distribution to			
Local Governments	873,102		873,102 ^b
Old Age Heat and Fuel and			
Property Tax Assistance	11,128,945	11,128,945(I) ^c	
Commercial Vehicle			
Enterprise Sales			
Tax Refund	120,524		120,524 ^d
Retail Marijuana Sales Tax			
Distribution to Local			
Governments	<u>18,758,757</u>	18,758,757(I) ^e	
	36,917,628		

^a Pursuant to Section 39-22-623 (1)(a)(II)(B), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^b This amount shall be from the Tobacco Tax Cash Fund created in Section 24-22-117 (1)(a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution. This amount is thus not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^c Pursuant to Section 39-31-102 (1)(a), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^d This amount shall be from the Commercial Vehicle Enterprise Tax Fund created in Section 42-1-225 (1), C.R.S.

 APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^c Pursuant to Section 39-28.8-203 (1)(a)(V), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitations on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

102,451,552

(3) DIVISION OF MOTOR VEHICLES**(A) Administration**

Personal Services	3,928,602 (40.9 FTE)	727,147		3,149,669 ^a	51,786 ^b	
Operating Expenses	530,668	63,731		463,547 ^a	3,390 ^b	
DRIVES Maintenance and Support	<u>10,069,326</u>	18,000		10,051,326 ^a		
	14,528,596					

^a Of these amounts, an estimated \$10,051,326 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., and an estimated \$3,613,216 shall be from various sources of cash funds.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

(B) Driver Services

Personal Services	29,013,349	3,550,791		25,339,576 ^a	122,982 ^b	
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	(426.9 FTE)			
Operating Expenses	2,654,959	414,260	2,230,529 ^a	10,170 ^b
	2,517,459	276,760		
Drivers License Documents	8,143,739	3,498	8,140,241 ^c	
Ignition Interlock Program	742,960		742,960 ^d	
			(6.9 FTE)	
Indirect Cost Assessment	3,649,617		3,649,617 ^a	
	<u>44,204,624</u>			
	44,067,124			

^a Of these amounts, an estimated \$17,394,480 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$14,192 shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S., and an estimated \$13,811,050 shall be from various sources of cash funds.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

^d This amount shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S.

(C) Vehicle Services

Personal Services	3,736,892	558,687	3,178,205 ^a	
	(54.9 FTE)			
Operating Expenses	408,920	28,587	380,333 ^a	
License Plate Ordering	13,715,065		13,715,065 ^b	
Motorist Insurance Identification Database Program	358,928		358,928 ^c	
			(1.0 FTE)	

 APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Emissions Program	1,312,850				1,312,850 ^d		
					(15.0 FTE)		
Indirect Cost Assessment	<u>583,975</u>				583,975 ^a		
	20,116,630						

^a Of these amounts, an estimated \$2,433,824 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$1,507,537 shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S., and \$201,152 shall be from the Electronic Transactions Fund created in Section 42-1-234 (4)(a).

^b This amount shall be from the License Plate Cash Fund created in Section 42-3-301 (1)(b), C.R.S.

^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

^d This amount shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S.

(D) County Support Services

Operating Expenses	2,317,295				2,317,295 ^a		
County Office Asset							
Maintenance	511,430				511,430 ^a		
County Office							
Improvements	<u>36,000</u>				36,000 ^a		
	2,864,725						

^a These amounts shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.

81,714,575
81,577,075

(4) SPECIALIZED BUSINESS GROUP

(A) Administration

Personal Services	1,213,998 (11.0 FTE)	8,427	875,942 ^a	329,629 ^b
Operating Expenses	<u>13,934</u>	111	8,885 ^a	4,938 ^b
	1,227,932			

^a These amounts shall be from various sources of cash funds.

^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.

(B) Limited Gaming Division

Personal Services	14,052,041	14,052,041(I) ^a (138.0 FTE)
Operating Expenses	1,996,196	1,996,196(I) ^a
Payments to Other State Agencies	5,030,021	5,030,021(I) ^b
Distribution to Gaming Cities and Counties	26,035,153	26,035,153(I) ^b
Responsible Gaming Grant Program	4,220,000	4,220,000 ^c

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
Indirect Cost Assessment	978,858			978,858(I) ^b		
	<u>52,312,269</u>					

^a Of these amounts, \$13,424,117 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and is included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly, and \$2,624,120 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., which is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S., and is included for informational purposes only.

^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

^c These amounts shall be from the Responsible Gaming Grant Program Cash Fund created in Section 44-30-1702 (8)(a), C.R.S.

(C) Liquor and Tobacco Enforcement Division

Personal Services	5,480,060	205,030	5,275,030 ^a
	(65.4 FTE)		
Operating Expenses	539,856	6,965	532,891 ^a
Indirect Cost Assessment	<u>610,487</u>		610,487 ^a
	6,630,403		

^a Of these amounts, \$6,068,408 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., and \$350,000 shall be from the Tobacco Education Programs Fund created in Section 24-22-117 (2)(c)(I), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution and pursuant to Section 21 (4) of Article X of the State Constitution.

(D) Division of Racing Events

Personal Services	1,480,809	1,480,809 ^a
		(11.7 FTE)
Operating Expenses	505,026	505,026 ^a
Purses and Breeders Awards	1,400,000	1,400,000 ^b
Indirect Cost Assessment	<u>108,043</u>	108,043 ^a
	3,493,878	

^a Of these amounts, an estimated \$2,017,878 shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S., and \$76,000 shall be from the Greyhound Welfare and Adoption Fund created in Section 44-32-701 (2)(a)(1.5)(B), C.R.S.

^b This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 44-32-705 (1), C.R.S.

(E) Auto Industry Division

Personal Services	3,201,721	3,201,721 ^a
		(32.3 FTE)
Operating Expenses	325,446	325,446 ^a
Indirect Cost Assessment	<u>330,366</u>	330,366 ^a
	3,857,533	

 APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
^a These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.							
(F) Marijuana Enforcement							
Marijuana Enforcement	16,897,960				16,897,960 ^a		
					(158.6 FTE)		
Natural Medicine	1,584,633				1,584,633 ^b		
					(19.0 FTE)		
Indirect Cost Assessment	<u>1,493,859</u>				1,493,859 ^a		
	19,976,452						
^a Of these amounts, \$14,891,819 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S. and \$3,500,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.							
^b This amount shall be from the Regulated Natural Medicine Division Cash Fund created in C.R.S. 44-50-601 (1)(a), C.R.S.							
(G) Firearms Dealers Division							
Personal Services	2,008,131		1,800,131		208,000 ^a		
	(23.7 FTE)						
Operating Expenses	<u>239,936</u>		239,936				
	2,248,067						
		89,746,534					

^a These amounts shall be from the Firearm Dealer Permit Cash Fund created in Section 18-12-401.5(2)(d) C.R.S.

(5) STATE LOTTERY DIVISION

Personal Services	11,033,214		11,033,214 ^a		
			(115.9 FTE)		
Operating Expenses	1,655,676		1,655,676 ^a		
Payments to Other					
State Agencies	239,410		239,410 ^a		
Marketing and					
Communications	18,200,000		18,200,000 ^a		
Multi-State Lottery Fees	177,433		177,433 ^a		
Vendor Fees	52,136,622		52,136,622 ^a		
Retailer Compensation	85,000,000		85,000,000 ^a		
Indirect Cost Assessment	<u>923,329</u>		923,329 ^a		
		169,365,684			

^a These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.

TOTALS PART XX	<u>\$557,041,568</u>	<u>\$154,621,461^a</u>	<u>\$392,122,764^b</u>	<u>\$9,445,211</u>	<u>\$852,132^c</u>
(REVENUE)	<u>\$556,500,601</u>	<u>\$154,004,166^a</u>	<u>\$392,196,112^b</u>	<u>\$9,448,191</u>	

^a Of this amount, \$35,924,002 contains an (I) notation and is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution. These amounts are continuously appropriated by a permanent statute, and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S.

^b Of this amount, \$48,102,988 contains an (I) notation.

^c This amount contains an (I) notation.

SECTION 2. Safety clause. The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety or for appropriations for the support and maintenance of the departments of the state and state institutions.

Approved: March 12, 2026