



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note Memorandum

TO: Senate Business, Labor and Technology Committee

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Fiscal Assessment of L.001 to SB26-184

This memorandum is an assessment of the fiscal impact of the attached proposed amendment L.001 to Senate Bill 26-184. This fiscal assessment is for the impact of the bill with inclusion of this amendment only. Any other added amendment could influence the fiscal impact.

Summary of Proposed Amendment

Amendment L.001 removes state employers of firefighters from the requirement to presume that certain types of cancer and neurological disease are a result of a firefighter's employment.

Fiscal Impact of Amendment

Amendment L.001 removes the state fiscal impact for the Department of Personnel and Administration and the Department of Public Safety which are identified in the fiscal note dated May 4, 2026.

Bill's Revised Fiscal Impact with Amendment

With Amendment L.001, the bill has no impact on state expenditures, but increases workers' compensation costs for cities, special districts, and other local governments that employ firefighters. These costs are assumed to be about \$1 million per claim, including benefits and medical expenses. The bill's state impacts are displayed in Table 1.



Table 1
State Fiscal Impacts with Amendment L.001

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