



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1275: LAW ENFORCEMENT ID & IMMIGRATION TRAINING REQMNTS

Prime Sponsors:

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Fiscal note status: This fiscal note reflects the introduced bill.

Summary Information

Overview. The bill prohibits state law enforcement from concealing their identity, and creates additional requirements for state and federal law enforcement.

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

- State Expenditures
- Local Government

Appropriations. For FY 2026-27, the bill requires an appropriation of \$212,578 to the Department of Law.

Table 1
State Fiscal Impacts

| Type of Impact | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|-------------------------|---------------------------|------------------------|
| State Revenue | \$0 | \$0 |
| State Expenditures | \$238,236 | \$202,592 |
| Transferred Funds | \$0 | \$0 |
| Change in TABOR Refunds | \$0 | \$0 |
| Change in State FTE | 1.1 FTE | 1.0 FTE |

Fund sources for these impacts are shown in the table below.

Table 1A
State Expenditures

| Fund Source | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|---------------------------|-----------------------------------|--------------------------------|
| General Fund | \$0 | \$0 |
| Cash Funds | \$212,578 | \$191,966 |
| Federal Funds | \$0 | \$0 |
| Centrally Appropriated | \$25,658 | \$10,626 |
| Total Expenditures | \$238,236 | \$202,592 |
| Total FTE | 1.1 FTE | 1.0 FTE |

Summary of Legislation

The bill prohibits state and local law enforcement from concealing their identity with limited exceptions, requires them to intervene when federal agents use excessive force, subjects federal law enforcement to criminal and civil penalties, and requires peace officers to attend a training on immigration enforcement.

Prohibition on Peace Officer Concealing Identity

The bill prohibits peace officers from concealing their identity except during undercover operations or to protect against hazardous materials. Peace officers are prohibited from participating in a multijurisdictional law enforcement task force if another state or federal agency is knowingly concealing their identity.

An individual may report peace officers who have violated these requirements to the Peace Officer Standards and Training (POST) Board. The POST Board must revoke the certification of a peace officer if, after an investigation and hearing, it determines the peace officer violated this prohibition. The act also constitutes the crime of impersonating a peace officer.

If the report concerns a peace officer from another state operating in Colorado, then the POST Board must forward the complaint and a detailed report to the appropriate oversight body in that jurisdiction.

Jurisdiction Over Federal Law Enforcement Officers

The bill subjects federal law enforcement officials to criminal and civil penalties if the official violates state law. A state or local peace officer may immediately arrest a federal law enforcement officer if they have probable cause that the federal officer has violated state law.

Duty to Intervene

The bill requires on-duty Colorado peace officers to intervene to prevent a federal law enforcement officer from using excessive force, as defined by Colorado law.

POST Certification Denial Based on Previous Employment

The POST Board must deny POST certification to current and former employees of the federal Immigration and Customs Enforcement (ICE) or the US Customs and Border Protection Agency.

POST Training on Immigration Enforcement

Finally, the bill requires the POST Board to prescribe a uniform training regarding immigration laws and the limits and duties of the peace officer in this realm. Individuals seeking certification must attend this training and peace officers already certified must attend the training by July 1, 2027.

Comparable Crime Analysis

Legislative Council Staff is required to include certain analysis in the fiscal note for any bill that creates a new crime, or that either reclassifies or creates a new factual basis for an existing crime. This section identifies comparable crimes, and the next section discusses assumptions on future conviction rates resulting from the bill.

Prior Conviction Data

Failure to Intervene

This bill creates a new factual basis for the existing offense of failing to intervene, a class 2 misdemeanor, by adding failing to intervene to stop a federal officer from using excessive force. From FY 2022-23 to FY 2024-25, 3 individuals have been convicted and sentenced for this offense, or 1 per year. Of the persons convicted, 1 was male, 2 were female. Demographically, 2 were White, and 1 was classified as "Other".

Impersonating an Officer

This bill creates a new factual basis for the existing offense of impersonating a peace officer, a class 5 felony, by adding the element of a peace officer unlawfully wearing a mask. From FY 2022-23 to FY 2024-25, 35 individuals have been convicted and sentenced for this offense, or about 12 per year. Of the persons convicted, 30 were male, 4 were female, and 1 did not have a gender identified. Demographically, 28 were White, 3 were Black/African American, 1 was Hispanic, 1 was Asian, 2 were classified as "Other."

Assumptions

The fiscal note assumes that there will be minimal criminal case filings or convictions for these offense under the bill because most complaints will be referred to and investigated by the POST Board. Because the bill is not expected to have a tangible impact on criminal justice related revenue or expenditures at the state or local levels, these potential impacts are not discussed further in this fiscal note. Visit the [Fiscal Notes website](#) for more information about criminal justice costs in fiscal notes.

State Expenditures

The bill increases state expenditures in the Department of Law by about \$240,000 in FY 2026-27 and by \$205,000 in FY 2027-28. These costs, paid from the POST Cash Fund, are summarized in Table 2 and discussed below. The bill also minimally impacts state law enforcement workload.

Table 2
State Expenditures
Department of Law

| Cost Component | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|------------------------------|-----------------------------------|--------------------------------|
| Personal Services | \$64,861 | \$51,888 |
| Operating Expenses | \$640 | \$0 |
| Capital Outlay Costs | \$7,000 | \$0 |
| Travel Costs | \$1,608 | \$1,608 |
| Legal Services | \$138,470 | \$138,470 |
| Centrally Appropriated Costs | \$25,658 | \$10,626 |
| FTE – Personal Services | 0.5 FTE | 0.4 FTE |
| FTE – Legal Services | 0.6 FTE | 0.6 FTE |
| Total Costs | \$238,236 | \$202,592 |
| Total FTE | 1.1 FTE | 1.0 FTE |

Department of Law

The department will have staff, vehicle milage, hotel, and per-diem costs, and legal services costs beginning in FY 2026-27 to implement the bill. It may also incur legal defense costs.

Staff

The POST Board will require 1,000 hours of legal services to handle complaints referred for a hearing. Legal services are provided by the Department of Law at a rate of \$138.47 per hour.

Assuming that the POST Board will investigate 15 complaints per year about peace officer concealment or failure to intervene, the Department of Law also requires investigatory staff. This includes time to travel to locations, interview relevant witnesses, review other relevant evidence, and to attend any hearings. This work is estimated at 0.4 FTE.

Finally, in FY 2026-27 only, the department requires 0.1 FTE to develop a training for law enforcement on immigration enforcement.

Travel Costs

The bill increases costs to reimburse investigation staff for mileage and to pay for hotel and per-diem for any overnight investigations. It is assumed that 3 cases will involve overnight travel.

Legal Defense

State expenditures may increase for the Department of Law to defend the state if a plaintiff files suit directly challenging the legality of the bill. For context, the department's Federal Initiatives Unit is currently defending two cases filed against the state that directly challenge previous legislation regarding state engagement with federal immigration authorities. If an additional lawsuit is filed as a direct challenge to this bill, costs in the department could increase by an estimated \$240,000, representing about 1,700 hours of legal services. Due to a wide array of decisions made by individuals and scope of potential cases, the fiscal note cannot estimate this impact. It is assumed that the Department of Law will use existing appropriations for litigation and legal expenses to address any cases that arise related to this bill. If additional appropriations are required, funding will be requested through the annual budget process based on the actual costs incurred, which will depend on the number of cases, their outcomes, and how they proceed through the legal process.

State Law Enforcement Agencies

The bill increases costs and workload to agencies that hire POST certified officers to ensure officers attend the required training, to cover any shifts while officers are at the training, and to update any policies based on the bill. This workload can be accomplished within existing resources.

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 Table 2 above.

Local Government

Similar to the state, workload to local law enforcement agencies will increase to ensure peace officers attend required trainings, cover any shifts while officers are at the training, and to update any policies. In addition, workload to district attorney offices will increase to the extent there are additional criminal cases.

Technical Note

The POST Board is funded through the POST Cash Fund and is prohibited from using General Fund. The POST Cash Fund receives funding through statutorily set fees on motor vehicle registrations and inspections. According to the department's budget documents, the cash fund is projected to have a fund balance of \$562,013 at the end of FY 2026-27 and \$2,193 at the end of FY 2027-28. By increasing expenditures to the cash fund, the General Assembly may have to increase statutorily set fees in the future to increase revenue to match expenditures.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature, and applies to offenses on or after this date.

State Appropriations

For FY 2026-27, the bill requires an appropriation of \$212,578 from the POST Cash Fund to the Department of Law, and 1.1 FTE, of which \$138,470 and 0.6 FTE is reappropriated to the legal services to state agencies line item.

State and Local Government Contacts

| | |
|--------------------|-----------------------|
| Corrections | Municipalities |
| Counties | Personnel |
| District Attorneys | Sheriffs |
| Judicial | State Law Enforcement |
| Law | |

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).