



# Fiscal Note

## Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

### SB 26-078: CHANGES TO INSTITUTIONS OF HIGHER ED STATUTES

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**Prime Sponsors:**

Sen. Amabile; Kirkmeyer  
Rep. Smith; Taggart

**Fiscal Analyst:**

Brendan Fung, 303-866-4781  
brendan.fung@coleg.gov

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**Version:** Second Revised Note

**Date:** April 20, 2026

**Fiscal note status:** This revised fiscal note reflects the reengrossed bill.

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#### Summary Information

**Overview.** The bill makes several changes to higher education statutes related to the Colorado Commission on Higher Education, building maintenance, fiscal analyses, and capital construction.

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

- Minimal State Workload

**Appropriations.** No appropriation is required.

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**Table 1  
State Fiscal Impacts**

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

## **Summary of Legislation**

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The bill makes several changes to higher education statutes related to the Colorado Commission on Higher Education (CCHE), building maintenance, capital construction, fiscal analyses, and revenue bonds.

### **Colorado Commission on Higher Education**

The bill expands the advisory committee to the CCHE by one member, who must work at a public institute of higher education (IHE) and be a member of the Department of Higher Education's Data Advisory Group.

### **Building Maintenance**

Under current law, the University of Colorado (CU) is restricted from performing certain electrical and plumbing work on specified owned or leased buildings. The bill removes these restrictions from some property and applies it to three additional properties.

### **Capital Construction**

Under current law, IHEs submit capital construction and capital renewal project plans to the CCHE, the Capital Development Committee, and the Joint Budget Committee for review and approval, with certain exemptions. One exemption applies to new capital construction projects funded solely from cash funds and requiring \$2.0 million or less in capital. The bill increases this threshold to \$5.0 million. The bill also exempts cash-funded capital construction projects from review when funds are not derived from student fees and the institution has not participated in the higher education revenue bond intercept program within the preceding five years.

### **Fiscal Note Responses**

The bill requires the CDHE to provide IHEs with the department's official fiscal impact response to the Legislative Council Staff within three days of it being submitted.

### **Bond Requirements**

Lastly, the bill modifies revenue bond requirements and procedures for CU to conform statute with existing practice.

## State Expenditures

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The bill minimally affects workload in the Legislative Department and the IHEs, as discussed below.

### Department of Higher Education

Workload in the Department of Higher Education will minimally increase to provide DAG support to the CCHE advisory committee and coordinate fiscal note responses with the IHEs. This workload is expected to be minimal and no change in appropriations is required.

### Legislative Department

Workload in the Legislative Department will minimally decrease for the Capital Development Committee, Joint Budget Committee, and Legislative Council Staff to review fewer capital construction requests from IHEs that meet the new exemptions.

### Institutions of Higher Education

The bill minimally decreases workload for the IHEs that meet capital request exemptions due to fewer meetings and approvals required for funding. While the total amount of spending on these capital projects is not expected to change, the years in which they occur may adjust with shorter overall lead times between identifying needs and expenditures.

Additionally, workload will minimally increase for the University of Colorado to perform inspections on work completed in newly unexempted buildings, which can be accomplished within existing appropriations.

## Effective Date

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The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

## State and Local Government Contacts

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Higher Education	Legislative Council Staff
Joint Budget Committee Staff	Personnel
Law	State Auditor