

## CHAPTER 177

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**EARLY CHILDHOOD PROGRAMS AND SERVICES**

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**HOUSE BILL 26-1404**

BY REPRESENTATIVE(S) Sirota and Taggart, Brown, Hamrick;  
also SENATOR(S) Amabile and Bridges, Kirkmeyer.

**AN ACT**

**CONCERNING TRANSFERRING MONEY FROM THE TOBACCO EDUCATION PROGRAMS FUND TO THE PRESCHOOL PROGRAMS CASH FUND, AND, IN CONNECTION THEREWITH, MAKING AND REDUCING AN APPROPRIATION.**

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

**SECTION 1.** In Colorado Revised Statutes, 24-22-117, **add** (2)(c)(V) as follows:

**24-22-117. Tobacco tax cash fund - accounts - creation - legislative declaration - repeal.**

(2) There are created in the state treasury the following funds:

(c)(V)(A) ON JUNE 30, 2027, THE STATE TREASURER SHALL TRANSFER FROM THE TOBACCO EDUCATION PROGRAMS FUND TO THE PRESCHOOL PROGRAMS CASH FUND CREATED IN SECTION 26.5-4-209 (1)(a) TEN MILLION DOLLARS OF MONEY THAT ORIGINATED FROM THE 2020 TAX HOLDING FUND CREATED IN SECTION 24-22-118.

(B) THIS SUBSECTION (2)(c)(V) IS REPEALED, EFFECTIVE JUNE 30, 2028.

**SECTION 2. Appropriation - adjustments to 2026 long bill.** (1) Except as provided in subsection (2) of this section, to implement this act, the general fund appropriation made in the annual general appropriation act for the 2026-27 state fiscal year to the department of early childhood for the universal preschool program is decreased by \$10,000,000.

(2) Subsection (1) of this section does not require a reduction of an appropriation in the annual general appropriation act for the 2026-27 state fiscal year if:

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

(a) The amount of the general fund appropriation made in the annual general appropriation act for the 2026-27 state fiscal year to the department of early childhood for the universal preschool program is less than the amount of the adjustment required in subsection (1) of this section; or

(b) The annual general appropriation act for the 2026-27 state fiscal year does not include an appropriation to the department of early childhood for the universal preschool program.

(3) For the 2026-27 state fiscal year, \$10,000,000 is appropriated to the department of early childhood. This appropriation is from the preschool programs cash fund created in section 26.5-4-209 (1)(a), C.R.S. To implement this act, the department may use this appropriation for the universal preschool program.

**SECTION 3. Effective date.** This act takes effect upon passage; except that subsections (1) and (2) of section 2 of this act take effect only if the annual general appropriation act for the 2026-27 state fiscal year becomes law, in which case subsections (1) and (2) of section 2 of this act take effect upon the effective date of this act or of the annual general appropriation act for state fiscal year 2026-27, whichever is later.

**SECTION 4. 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: May 27, 2026