

Initiative 2025-2026 #309  
Designate Sporting Goods Sales Tax Revenue for  
Conservation

Received by Legislative Council Staff  
3/19/26 at 11:00 am

*Be it Enacted by the People of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, **add 24-77-110** as follows:

**24-77-110. Declaration of the people of Colorado - retention of exempt sales tax revenue - conserve and protect Colorado’s water, land, and forests fund - determination and distribution of wildfire and conservation revenue.** (1) THE VOTERS OF THE STATE OF COLORADO FIND AND DECLARE THAT:

(a) WITHOUT RAISING TAXES, MORE CONSERVATION FUNDING IS NEEDED TO REDUCE THE RISK OF WILDFIRE AND CONSERVE AND PROTECT COLORADO’S WATER, LAND, PARKS, AND WILDLIFE;

(b) RECENT WILDFIRES HAVE BEEN THE DEADLIEST AND MOST DESTRUCTIVE ON RECORD, WITH FOUR OF THE STATE’S LARGEST WILDFIRES IN HISTORY OCCURRING IN THE LAST FIVE YEARS, WHICH RESULTED IN THE DESTRUCTION OF 1.5 MILLION ACRES AND MORE THAN 1,900 HOMES AND HUNDREDS OF MILLIONS OF DOLLARS IN DAMAGES AND LOSSES;

(c) COLORADO’S RIVERS, STREAMS, AND LAKES ARE THE LIFEblood OF THE STATE, AND IT IS ESSENTIAL TO PRESERVE WATER QUALITY AND QUANTITY IN RIVERS, STREAMS, AND UNDERGROUND WATER SUPPLIES;

(d) REDUCING THE RISK OF WILDFIRE CAN PROTECT COLORADO’S WATER, COMMUNITIES, LAND, WILDLIFE, AND OUTDOORS WAY OF LIFE;

(e) THE COLORADO STATE FOREST SERVICE AND THE COLORADO DEPARTMENT OF NATURAL RESOURCES WORK IN PARTNERSHIP TO PROTECT COLORADO COMMUNITIES AND WATER BY REDUCING THE RISK OF WILDFIRE;

(f) THE COLORADO STATE FOREST SERVICE DELIVERS SIGNIFICANT BENEFITS TO COLORADO BY ENSURING THE LONG-TERM HEALTH AND VITALITY OF COLORADO’S FORESTS AND WATERSHEDS, INCLUDING THROUGH FUNDING THAT EMPOWERS COMMUNITIES TO REDUCE THE RISK OF WILDFIRE TO PEOPLE, PROPERTY, AND INFRASTRUCTURE; PROMOTES FOREST HEALTH AND FOREST RESTORATION PROJECTS; AND ENCOURAGES THE USE OF WOOD FOR TRADITIONAL FOREST PRODUCTS AND BIOMASS ENERGY;

(g) THE COLORADO DEPARTMENT OF NATURAL RESOURCES AND THE COLORADO WATER CONSERVATION BOARD PROVIDE CRITICAL FUNDING FOR WILDFIRE RISK REDUCTION, INCLUDING BY FUNDING LARGE-SCALE PROJECTS TO REDUCE THE AMOUNT OF POTENTIAL WILDFIRE FUEL; INVESTING IN WORKFORCE DEVELOPMENT WITH HANDS-ON EXPERIENCE AND TRAINING OPPORTUNITIES IN WILDFIRE MITIGATION AND FORESTRY; AND ASSISTING COMMUNITIES IN PLANNING FOR AND LESSENING THE LONG-TERM EFFECTS THAT WILDFIRES HAVE ON COLORADO’S WATER, WETLANDS, COMMUNITIES, AND INFRASTRUCTURE;

(h) DESPITE THESE EXISTING INVESTMENTS, COLORADO’S FORESTS NEED ADDITIONAL FUNDING AND URGENT ATTENTION TO ADDRESS WILDFIRE RISK AND PROTECT WATERSHEDS AND FOREST HEALTH;

(i) COLORADO'S GREAT OUTDOORS, WATER, AND WILDLIFE ARE AMONG THE STATE'S MOST TREASURED RESOURCES, ENHANCING COLORADANS' QUALITY OF LIFE, CONTRIBUTING TO THE STATE'S ECONOMY, PROVIDING DIVERSE OPPORTUNITIES TO EXPERIENCE NATURE, AND SUPPORTING JOBS IN THE STATE;

(j) DESPITE THE STATE'S RENOWNED BEAUTY AND VAST OPPORTUNITIES FOR YEAR-ROUND OUTDOOR ACTIVITIES, MANY COMMUNITIES IN COLORADO FACE OBSTACLES TO ACCESSING THE OUTDOORS AND THE SIGNIFICANT BENEFITS SPENDING TIME IN NATURE DELIVERS;

(k) COLORADO HAS A LEGACY OF LAND CONSERVATION, INCLUDING THROUGH PARTNERSHIPS WITH PRIVATE LANDOWNERS TO PROTECT WORKING FARMS AND RANCHES AND TO MAINTAIN THE NATURAL AND AGRICULTURAL HERITAGE OF THE STATE, AND ALSO HAS WORLD-CLASS STATE PARKS AND OTHER PUBLIC LANDS, ALL OF WHICH PROVIDE SIGNIFICANT BENEFITS TO COLORADO'S WATERS, WILDLIFE, AND PEOPLE;

(l) COLORADO PARKS AND WILDLIFE WORKS TO ENSURE COLORADO'S OUTDOORS AND WILDLIFE ARE SUSTAINED FOR FUTURE GENERATIONS, INCLUDING TO CONSERVE VULNERABLE WILDLIFE SPECIES AND HABITATS AND TO MAINTAIN A HIGH-QUALITY STATE PARKS SYSTEM;

(m) THE GREAT OUTDOORS COLORADO PROGRAM (GOCO), ESTABLISHED BY A VOTE OF THE PEOPLE OF COLORADO AND ENSHRINED IN ARTICLE XXVII OF THE STATE CONSTITUTION, IS DEDICATED TO THE PRESERVATION, PROTECTION, ENHANCEMENT, AND MANAGEMENT OF THE STATE'S WILDLIFE, PARK, RIVER, TRAIL, AND OPEN SPACE HERITAGE;

(n) GOCO DELIVERS EXCEPTIONAL BENEFITS TO THE STATE BY INVESTING COLORADO LOTTERY REVENUE IN THE STATE'S WILDLIFE RESOURCES AND OUTDOORS THROUGH COLORADO PARKS AND WILDLIFE AND COMPETITIVE GRANTS TO PROTECT UNIQUE NATURAL LANDSCAPES AND TO MATCH LOCAL INVESTMENTS FOR OPEN SPACE, PARKS, AND ENVIRONMENTAL EDUCATION FACILITIES;

(o) CREATED BY EXECUTIVE ORDER B-2020-08 IN 2020, THE COLORADO OUTDOOR REGIONAL PARTNERSHIPS INITIATIVE, WHICH RECEIVES FUNDING FROM GOCO AND COLORADO PARKS AND WILDLIFE, ADVANCES REGIONAL AND STATEWIDE COLLABORATION TO ENSURE THAT COLORADO'S WATER, LAND, AND WILDLIFE THRIVE WHILE ALSO ENHANCING EQUITABLE ACCESS TO QUALITY OUTDOOR EXPERIENCES;

(p) FOLLOWING THE CREATION OF THE REGIONAL PARTNERSHIPS INITIATIVE, THE COLORADO OUTDOORS STRATEGY EMERGED FROM A MULTI-YEAR, COLLABORATIVE EFFORT WITH LOCAL, REGIONAL, AND STATE PARTICIPATION AND SERVES AS A VISION FOR FUTURE INVESTMENTS IN COLORADO'S OUTDOORS WITH THREE NORTH-STAR GOALS: CLIMATE RESILIENT CONSERVATION AND RESTORATION; EXCEPTIONAL AND SUSTAINABLE OUTDOOR RECREATION; AND COORDINATED PLANNING AND FUNDING;

(q) THE OUTDOOR EQUITY GRANT PROGRAM, WITHIN COLORADO PARKS AND WILDLIFE, INCREASES ACCESS AND OPPORTUNITIES FOR YOUTH AND THEIR FAMILIES TO EXPERIENCE COLORADO'S OUTDOORS AND INVESTS IN THE NEXT GENERATION OF COLORADANS LEARNING ABOUT THE IMPORTANCE OF OUR LAND AND WATER THROUGH GRANTS TO ORGANIZATIONS THAT

PROVIDE TRANSFORMATIONAL CONSERVATION, OUTDOOR EDUCATION, AND EXPERIENTIAL LEARNING PROGRAMS;

(r) THE OUTDOOR RECREATION INDUSTRY OFFICE IN THE OFFICE OF ECONOMIC DEVELOPMENT WORKS TO SUPPORT THE ECONOMIC VALUE OF COLORADO'S OUTDOORS AND TO PROTECT AND CONSERVE OUR WATER, LAND, AIR, AND CLIMATE BY, AMONG OTHER EFFORTS, PROMOTING CONSERVATION, ECONOMIC DEVELOPMENT, EDUCATION, WORKFORCE TRAINING, AND PUBLIC HEALTH AND WELLNESS AND ADDRESSING THE CHRONIC AND SYSTEMIC INEQUITIES THAT PREVENT YOUTH AND COMMUNITIES FROM ENGAGING IN MEANINGFUL EXPERIENCES IN THE OUTDOORS; AND

(s) WITHOUT RAISING TAXES OR CHANGING THE COST OF SPORTING GOODS AND EQUIPMENT, COLORADO VOTERS DIRECT THE INVESTMENT OF MORE CONSERVATION FUNDING BY ALLOWING THE STATE TO RETAIN THE REVENUE GENERATED FROM THE EXISTING STATE SALES TAX ON SPORTING GOODS AND EQUIPMENT AND DIRECTING THAT AMOUNT OF MONEY TO THE COLORADO WILDFIRE PROTECTION AND WATER FUND TO HELP THE COLORADO STATE FOREST SERVICE AND THE COLORADO DEPARTMENT OF NATURAL RESOURCES PROTECT COMMUNITIES AND WATER BY REDUCING THE RISK OF WILDFIRE; TO GOCO TO PRESERVE, PROTECT, ENHANCE, AND MANAGE THE STATE'S WILDLIFE, PARK, RIVER, TRAIL, AND OPEN SPACE HERITAGE; TO THE OUTDOOR EQUITY GRANT PROGRAM TO IMPROVE ACCESS TO THE OUTDOORS FOR YOUTH AND FAMILIES; AND TO THE OUTDOOR RECREATION INDUSTRY OFFICE TO INVEST IN WORKFORCE DEVELOPMENT AND OTHER OPPORTUNITIES TO PARTICIPATE IN AND CONTRIBUTE TO COLORADO'S OUTDOORS ECONOMY.

(2)(a) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, COMMENCING ON JULY 1, 2027, ALL STATE SALES TAX REVENUES COLLECTED FROM CERTAIN SPORTING GOODS AND EQUIPMENT SHALL CONSTITUTE A VOTER-APPROVED REVENUE CHANGE UNDER SECTION 20(7)(d) OF ARTICLE X OF THE STATE CONSTITUTION, AS AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY WITHOUT LIMITING OR AFFECTING THE COLLECTION OR SPENDING OF OTHER REVENUES.

(b) THE REVENUE RESULTING FROM THE VOTER-APPROVED REVENUE CHANGE CREATED BY THIS SECTION SHALL BE EXEMPT REVENUE KNOWN AS "WILDFIRE AND CONSERVATION REVENUE". FOR THE PURPOSES OF THIS SECTION, "EXEMPT REVENUE" MEANS, FOR THE APPLICABLE STATE FISCAL YEAR, REVENUE EXEMPT FROM THE LIMITATION ON STATE FISCAL YEAR SPENDING.

(3) THE CONSERVE AND PROTECT COLORADO'S WATER, LAND, AND FORESTS FUND IS HEREBY CREATED IN THE STATE TREASURY.

(a) THE FUND CONSISTS OF MONEY TRANSFERRED TO THE FUND PURSUANT TO SUBSECTION (3)(c) OF THIS SECTION AND ANY OTHER MONEY THAT THE GENERAL ASSEMBLY MAY APPROPRIATE OR TRANSFER TO THE FUND.

(b) ALL INTEREST AND INCOME EARNED ON THE DEPOSIT AND INVESTMENT OF MONEY IN THE CONSERVE AND PROTECT COLORADO'S WATER, LAND, AND FORESTS FUND IS CREDITED TO THE FUND AND IS NOT TRANSFERRED TO THE GENERAL FUND OR ANY OTHER FUND AT THE END OF ANY FISCAL YEAR.

(c) ON JULY 1, 2027 FOR THE 2027-28 STATE FISCAL YEAR, AND ON JULY 1 FOR EACH STATE FISCAL YEAR THEREAFTER, THE STATE TREASURER SHALL TRANSFER FROM THE GENERAL FUND TO THE CONSERVE AND PROTECT COLORADO'S WATER, LAND, AND FORESTS FUND AN AMOUNT EQUAL TO THE WILDFIRE AND CONSERVATION REVENUE DETERMINED PURSUANT TO THE CALCULATIONS IN SUBSECTION (4) OF THIS SECTION.

(d) MONEY IN THE CONSERVE AND PROTECT COLORADO'S WATER, LAND, AND FORESTS FUND SHALL SUPPLEMENT, NOT SUPPLANT, EXISTING FUNDING FOR THE FUNDS IN SUBSECTIONS (3)(d)(I), (3)(d)(II), (3)(d)(III), AND (3)(d)(IV) OF THIS SECTION AND BE CREDITED AS FOLLOWS:

(I) THIRTY-EIGHT PERCENT TO THE GREAT OUTDOORS COLORADO TRUST FUND CREATED AND ESTABLISHED BY SECTION 2 OF ARTICLE XXVII OF THE STATE CONSTITUTION FOR THE PURPOSES OF SUCH ARTICLE AND TO BE MAINTAINED AND EXPENDED PURSUANT TO SUCH ARTICLE;

(II) FIFTY-SEVEN PERCENT TO THE COLORADO WILDFIRE PREVENTION AND WATER FUND CREATED IN SECTION 24-33-119 TO PROTECT COMMUNITIES AND WATER SOURCES FROM WILDFIRE;

(III) TWO AND FIVE-TENTHS PERCENT TO THE OUTDOOR EQUITY FUND CREATED IN SECTION 33-9-206(1)(a); AND

(IV) TWO AND FIVE-TENTHS PERCENT TO THE OUTDOOR RECREATION ECONOMIC DEVELOPMENT CASH FUND CREATED IN SECTION 24-48.5-129(4)(a) FOR THE PURPOSE OF PROVIDING GRANTS IN FURTHERANCE OF THE PURPOSES LISTED IN SECTION 24-48.5-129 (3)(c) AND (3)(d).

(4) THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE GENERATED AND AVAILABLE FOR DISTRIBUTION PURSUANT TO THIS SECTION SHALL BE DETERMINED AS FOLLOWS:

(a) NO LATER THAN MARCH 15, 2027, FOR THE 2027-28 STATE FISCAL YEAR, LEGISLATIVE COUNCIL STAFF SHALL DETERMINE THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE BASED ON THE UNITED STATES CENSUS BUREAU 2022 ECONOMIC CENSUS DATA CONTAINED IN TABLE NUMBER EC2200NAPCSINDPRD AND PURSUANT TO THE FOLLOWING METHODOLOGY:

(I) COLLECT THE COLORADO AND NATIONAL TOTAL SALES, VALUE OF SHIPMENTS, OR REVENUES FROM THE NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODE 44-45 FOR RETAIL TRADE;

(II) COLLECT THE TOTAL SALES, VALUE OF SHIPMENTS, OR REVENUES IN NAICS CODE 44-45 FOR RETAIL TRADE FOR EACH NORTH AMERICAN PRODUCT CLASSIFICATION SYSTEM (NAPCS) PRODUCT IN COLORADO AND THE NATION FOR THE NAPCS SPORTING GOODS AND EQUIPMENT PRODUCTS WITH THE FOLLOWING CODES USED IN THE 2022 ECONOMIC CENSUS TABLE: 5001025000, 5001050000, 5001075000, 5001105000, 5001150000, 5001175000, 5001300000, 5001700000, AND 7001800000;

(III) DIVIDE:

(A) THE TOTAL DOLLAR AMOUNT FOR EACH NAPCS PRODUCT CODE IN COLORADO IN SUBSECTION (4)(a)(II) OF THIS SECTION BY THE TOTAL DOLLAR AMOUNT FOR THE ENTIRE NAICS

CODE 44-45 FOR RETAIL TRADE IN COLORADO IN SUBSECTION (4)(a)(I) OF THIS SECTION IN ORDER TO DETERMINE THE PERCENT OF TOTAL RETAIL TRADE SALES THAT ARE SPORTING GOODS AND EQUIPMENT SALES FOR COLORADO; AND

(B) THE TOTAL DOLLAR AMOUNT FOR EACH NAPCS PRODUCT CODE IN THE NATION IN SUBSECTION (4)(a)(II) OF THIS SECTION BY THE TOTAL DOLLAR AMOUNT FOR THE ENTIRE NAICS CODE 44-45 FOR RETAIL TRADE IN THE NATION IN SUBSECTION (4)(a)(I) OF THIS SECTION IN ORDER TO DETERMINE THE PERCENT OF TOTAL RETAIL TRADE SALES THAT ARE SPORTING GOODS AND EQUIPMENT SALES FOR THE NATION;

(IV) MULTIPLY:

(A) EACH COLORADO NAPCS PRODUCT CODE PERCENTAGE IN SUBSECTION (4)(a)(III)(A) OF THIS SECTION BY THE COLORADO DEPARTMENT OF REVENUE GROSS ANNUAL SALES FROM THE MOST RECENTLY AVAILABLE TAX YEAR FOR THE NAICS CODE 44-45 FOR RETAIL TRADE TO DETERMINE THE ESTIMATE OF TAXABLE SPORTING GOODS AND EQUIPMENT SALES IN COLORADO; AND

(B) AS A SUBSTITUTE FOR ANY COLORADO NAPCS PRODUCT CODE IN NAICS CODE 44-45 FOR RETAIL TRADE WITH A DATA NONDISCLOSURE FLAG FOR THE TOTAL SALES, VALUE OF SHIPMENTS, OR REVENUES IN TABLE NUMBER EC2200NAPCSINDPRD, THE NATIONAL NAPCS PRODUCT CODE PERCENTAGE IN PERCENTAGE IN SUBSECTION (4)(a)(III)(B) OF THIS SECTION BY THE COLORADO DEPARTMENT OF REVENUE GROSS ANNUAL SALES FROM THE MOST RECENTLY AVAILABLE TAX YEAR FOR THE NAICS CODE 44-45 FOR RETAIL TRADE; AND

(V) MULTIPLY THE TOTAL TAXABLE SALES FROM SPORTING GOODS AND EQUIPMENT DETERMINED IN SUBSECTION (4)(a)(IV) OF THIS SECTION BY THE STATE SALES TAX RATE TO DETERMINE THE AMOUNT OF WILDLIFE AND CONSERVATION REVENUE.

(b) FOR THE 2027-28 STATE FISCAL YEAR, THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE DETERMINED PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION SHALL BE CONSIDERED EXEMPT REVENUE AVAILABLE FOR DISTRIBUTION PURSUANT TO SUBSECTION (3) OF THIS SECTION.

(c) FOR FISCAL YEARS COMMENCING ON AND AFTER JULY 1, 2028, THE QUARTERLY DECEMBER REVENUE FORECAST PREPARED BY LEGISLATIVE COUNCIL STAFF SHALL DETERMINE THE ADJUSTMENT TO THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE GENERATED PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION FOR THE UPCOMING FISCAL YEAR. IN DETERMINING THE ADJUSTED ANNUAL AMOUNT, LEGISLATIVE COUNCIL STAFF SHALL CONSIDER, AT A MINIMUM, WHETHER:

(I) DATA USED IN SUBSECTION (4)(a) OF THIS SECTION HAS BEEN UPDATED;

(II) ACTUAL RECEIPTS OF SALES TAX REVENUE FOR THE NAPCS CODES IN SUBSECTION (4)(a) OF THIS SECTION OR SUCCESSOR CODES ARE AVAILABLE; OR

(III) LEGISLATIVE COUNCIL STAFF HAS PREPARED AN ALTERNATIVE RELIABLE ESTIMATE OF STATEWIDE SALES TAX REVENUE RECEIVED FROM THE SPORTING GOODS AND EQUIPMENT REFLECTED IN THE NAPCS CODES IN SUBSECTION (4)(a) OF THIS SECTION OR SUCCESSOR CODES.

(d) FOR FISCAL YEARS COMMENCING ON AND AFTER JULY 1, 2028, THE WILDFIRE AND CONSERVATION REVENUE IS SUBJECT TO REDUCTION IF IT IS DETERMINED THAT EXEMPTION OF THE FULL AMOUNT OF WILDFIRE AND CONSERVATION REVENUE, AS DETERMINED IN SUBSECTION (4)(c) OF THIS SECTION, WOULD CAUSE A REDUCTION IN THE CREDIT AMOUNT AVAILABLE FOR EITHER THE FAMILY AFFORDABILITY TAX CREDIT, PURSUANT TO SECTION 39-22-130(6), OR THE EARNED INCOME TAX CREDIT, PURSUANT TO 39-22-123.5(3.5)(c). SUCH DETERMINATION SHALL BE MADE IN EITHER THE QUARTERLY DECEMBER REVENUE FORECAST PREPARED BY LEGISLATIVE COUNCIL STAFF OR THE QUARTERLY DECEMBER REVENUE FORECAST PREPARED BY THE OFFICE OF STATE PLANNING AND BUDGETING IN THE DECEMBER IMMEDIATELY PRECEDING THE APPLICABLE STATE FISCAL YEAR, AS DETERMINED BY WHICH IMMEDIATELY PRECEDING MARCH FORECAST THE JOINT BUDGET COMMITTEE USED IN THE PREPARATION OF THE STATE BUDGET. IF SUCH A REDUCTION IS NECESSARY, LEGISLATIVE COUNCIL STAFF OR THE OFFICE OF STATE PLANNING AND BUDGETING SHALL CALCULATE THE MAXIMUM AMOUNT OF WILDFIRE AND CONSERVATION REVENUE THAT CAN BE CONSIDERED EXEMPT REVENUE WITHOUT RESULTING IN A REDUCTION OF THE CREDIT AMOUNT AVAILABLE FOR THE FAMILY AFFORDABILITY TAX CREDIT, PURSUANT TO SECTION 39-22-130(6), OR THE EARNED INCOME TAX CREDIT, PURSUANT TO 39-22-123.5(3.5)(c).

(e) LEGISLATIVE COUNCIL STAFF OR THE OFFICE OF STATE PLANNING AND BUDGETING SHALL SUBMIT TO THE STATE TREASURER THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE THAT SHALL BE TRANSFERRED AND AVAILABLE FOR DISTRIBUTION PURSUANT TO SUBSECTION (3) OF THIS SECTION AS FOLLOWS:

(I) FOR THE 2027-28 STATE FISCAL YEAR, THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE THAT RESULTS FROM THE DETERMINATION MADE IN SUBSECTION (4)(a) OF THIS SECTION; AND

(II) FOR THE 2028-29 STATE FISCAL YEAR AND FOR ALL SUBSEQUENT STATE FISCAL YEARS, THE AMOUNT OF WILDFIRE AND CONSERVATION REVENUE THAT RESULTS FROM THE DETERMINATIONS MADE IN SUBSECTIONS (4)(c) AND (4)(d) OF THIS SECTION.

**SECTION 2.** In Colorado Revised Statutes, **add** 24-33-119 as follows:

**24-33-119. Colorado wildfire prevention and water fund - disposition of money.** (1) THE COLORADO WILDFIRE PREVENTION AND WATER FUND IS HEREBY CREATED IN THE STATE TREASURY. THE FUND CONSISTS OF MONEY CREDITED TO THE FUND PURSUANT TO SECTION 24-77-110 AND ANY OTHER MONEY THAT THE GENERAL ASSEMBLY MAY APPROPRIATE OR TRANSFER TO THE FUND. ALL MONEY IN THE FUND AT THE END OF EACH FISCAL YEAR REMAINS IN THE FUND AND DOES NOT REVERT TO THE GENERAL FUND OR ANY OTHER FUND. THE STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FUND TO THE FUND.

(2) AFTER THE STATE TREASURER TRANSFERS AND CREDITS THE WILDFIRE AND CONSERVATION REVENUE PURSUANT TO SECTION 24-77-110 (3)(c) AND (3)(d), ON JULY 1, 2027, FOR THE 2027-28 STATE FISCAL YEAR, THE STATE TREASURER SHALL TRANSFER MONEY IN THE FUND AS FOLLOWS:

(a) TEN MILLION DOLLARS TO THE PRESCRIBED FIRE CLAIMS CASH FUND CREATED IN SECTION 24-33.5-1240(2)(a);

(b) FIFTY PERCENT OF THE MONEY REMAINING AFTER THE TRANSFER PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION TO THE FOREST RESTORATION AND WILDFIRE RISK MITIGATION GRANT PROGRAM CASH FUND CREATED IN SECTION 23-31-310(8.5) AND THE HEALTHY FORESTS AND VIBRANT COMMUNITIES FUND CREATED IN SECTION 23-31-313(10) WITH THE STATE FORESTER TO DETERMINE THE AMOUNT TO BE TRANSFERRED TO EACH FUND; AND

(c) THE OTHER FIFTY PERCENT OF THE MONEY REMAINING AFTER THE TRANSFER PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION TO THE WILDFIRE MITIGATION CAPACITY DEVELOPMENT FUND CREATED IN SECTION 24-33-117(1) AND THE COLORADO WATER CONSERVATION BOARD CONSTRUCTION FUND CREATED IN SECTION 37-60-121 FOR THE PURPOSES SPECIFIED IN SECTION 37-60-121(11)(b)(II) WITH THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF NATURAL RESOURCES TO DETERMINE THE AMOUNT TO BE TRANSFERRED TO EACH FUND.

(3) AFTER THE STATE TREASURER TRANSFERS AND CREDITS THE WILDFIRE AND CONSERVATION REVENUE PURSUANT TO SECTION 24-77-110 (3)(c) AND (3)(d), ON JULY 1, 2028, FOR THE 2028-29 STATE FISCAL YEAR, AND ON JULY 1 FOR EACH STATE FISCAL YEAR THEREAFTER, THE STATE TREASURER SHALL CREDIT MONEY IN THE FUND AS FOLLOWS:

(a) FIFTY PERCENT OF THE MONEY TO THE FOREST RESTORATION AND WILDFIRE RISK MITIGATION GRANT PROGRAM CASH FUND CREATED IN SECTION 23-31-310(8.5) AND THE HEALTHY FORESTS AND VIBRANT COMMUNITIES FUND CREATED IN SECTION 23-31-313(10) WITH THE STATE FORESTER TO DETERMINE THE AMOUNT TO BE CREDITED TO EACH FUND; AND

(b) FIFTY PERCENT OF THE MONEY TO THE WILDFIRE MITIGATION CAPACITY DEVELOPMENT FUND CREATED IN SECTION 24-33-117(1) AND THE COLORADO WATER CONSERVATION BOARD CONSTRUCTION FUND CREATED IN SECTION 37-60-121 FOR THE PURPOSES SPECIFIED IN SECTION 37-60-121(11)(b)(II) WITH THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF NATURAL RESOURCES TO DETERMINE THE AMOUNT TO BE CREDITED TO EACH FUND.