COLORADO Fiscal Institute

Legislative Scorecard

CFI's 2026 Legislative Scorecard tracks how Colorado lawmakers voted on key bills affecting the state's tax and budget system to fight for real fiscal reform.

Introduction

Last summer, Colorado lawmakers were forced into a special session after H.R. 1, the federal tax and spending law passed on July 4, 2025, blew a $1.2 billion hole in the state budget almost overnight. In response, legislators advanced targeted reforms to close outdated corporate tax loopholes, raising $250 million in critical revenue to help protect funding for schools, health care, transportation, and other essential services.
But the damage from H.R. 1 did not end there.

Because Colorado's tax code is tied in key ways to the federal system, tax breaks passed by Congress also reduced state revenue here at home. And because TABOR limits how much Colorado can raise and keep, lawmakers have few tools available to respond when federal policy drains resources from the state budget. The result is a bad trade-off that is already hitting Colorado families.

One of the most immediate consequences is the shutdown of the Family Affordability Tax Credit for the 2026 tax year, meaning families will not receive it when they file their taxes in early 2027. Passed in 2024 to support working families raising children, the Family Affordability Tax Credit has proven to be one of the most effective anti-poverty tax credits in the country. But despite its impact, the credit is not permanent. It turns on or off depending on state revenue growth. When H.R. 1 reduced Colorado's revenue, it pushed the state below the level needed to fund the credit.

That means families who were promised relief will lose it, not because the need disappeared, but because Congress chose corporate tax breaks over working- and middle-class families. Many of these families earn too much to qualify for safety net programs but still struggle to afford basics like housing, food, child care, and health care. At the same time, programs like SNAP and Medicaid face deep federal cuts, while Colorado is left with an $850 million budget gap it cannot easily fill under TABOR.

The 2026 Choice: Families or Corporate Tax Breaks

By the start of the 2026 legislative session, the choice facing Colorado lawmakers was clear: protect tax relief for working families, or allow corporate tax breaks to continue draining resources from the state budget.

CFI's legislative agenda centered on four bills: **HB26-1221**, **HB26-1222**, **HB26-1223**, and **HB26-1289**. Together, these bills were designed to reverse unfair trade-offs, level the playing field by closing loopholes, restore funding for the Family Affordability Tax Credit, and give Colorado more control over its own tax policy choices.

The four bills tracked in this scorecard would have:

- **Repealed** or scaled back corporate tax giveaways accelerated under H.R. 1.
- Protected tax relief targeted toward working families rather than wealthy corporations.
- Restored funding necessary to preserve the Family Affordability Tax Credit.
- Asserted greater state control over Colorado's tax policy choices.

These bills were about more than revenue. They were about who Colorado's tax code is designed to serve. When big corporations get special deals, families are left with higher costs, fewer services, and less support when they need it most. A fair tax code should work for everyone, not just the wealthy and well-connected. It should keep public dollars focused on schools, health care, housing, transportation, and the basics Coloradans depend on.

But despite worsening revenue forecasts in December and March, and evaluations showing the real impact the Family Affordability Tax Credit had for Colorado households, the package encountered major political resistance. Republican legislators voted against the package's core reforms, and several proposals aimed at restoring revenue for working families ultimately fell short.

In the end, two of CFI's priority bills passed, and two did not. HB26-1221 and HB26-1222 advanced out of the House but ultimately failed in the Senate, preventing the full package from moving forward as originally proposed.

This scorecard tracks those choices: who voted to protect working families, who sided with corporate tax breaks, and who had the power to keep these reforms moving but chose not to.

Key Bills

As introduced, HB26-1221, HB26-1222, HB26-1223, and HB26-1289 would have repealed or limited various tax expenditures, and used the approximately $600 million raised by 2028 to fund the newly created, permanent Family Affordability Tax Credit.

HB26-1221	**Prioritizing Working Families**
Sponsors	Reps. Zokaie and Sirota, Sens. Amabile and Wallace
Description	The bill would have raised revenue by limiting several corporate tax breaks, including deductions for executive compensation and the use of net operating losses. That revenue would have funded a new refundable child tax credit for families, with the credit amount set to roughly match the additional revenue collected.
Final Action	Lost

HB26-1222	**Mitigating the Harm from H.R. 1**
Sponsors	Reps. García and McCormick, Sen. Kipp
Description	The bill would have delinked our tax code from new and increased federal deductions from H.R. 1, such as full expensing of equipment, interest, and research costs, that previously reduced Colorado taxable income. These changes would have recaptured hundreds of millions of dollars in state revenue by limiting corporations' ability to take large upfront write-offs and instead requiring those deductions to be spread over time. The additional revenue would have been redirected to an expanded, refundable Family Affordability Tax Credit.
Final Action	Lost

HB26-1223	**Downloadable Software Taxpayer Equity**
Sponsors	Reps. Woodrow and Boesenecker, Sens. Ball and Roberts
Description	The bill creates a new refundable child tax credit based on a family's income and the number and ages of their children, with the total credit amount tied to the revenue raised elsewhere in the bill. It also begins taxing many downloaded software purchases starting in 2027 by repealing a current sales tax exemption for standardized software because goods shouldn't be taxed differently based on the method of delivery. This bill was amended in the Senate to also include a two-year sales tax vendor credit for restaurants during their busiest months, June through September, as well as a permanent credit on the sales tax on energy use for restaurants.
Final Action	Passed

HB26-1289	**Tax Code Cleanup**
Sponsors	Reps. García and Brown, Sen. Weissman
Description	Regular evaluation and maintenance of the tax code are critical to a high-quality tax system. The Colorado Office of the State Auditor regularly reviews tax credits, deductions, and exemptions, along with other tax provisions, and recommends closing loopholes, streamlining delivery, reevaluating purpose, and eliminating outdated or ineffective policies. This bill makes technical changes to existing credits and eliminates others to improve the consistency and efficiency of Colorado's tax code.
Final Action	Passed

2026 Legislative Champions

Thank you to CFI's 2026 legislative champions for standing up for people over corporate tax breaks and putting Colorado's future first. After H.R. 1 blew a hole in the state budget and helped turn off the Family Affordability Tax Credit for the 2026 tax year, lawmakers had a choice: accept more cuts and bad trade-offs, or fight for common-sense reforms that close loopholes, protect working families, and strengthen Colorado's fiscal future. Whether or not every bill passed, your leadership moved the conversation forward and made clear that our tax code should work for everyone, not just the wealthy and well-connected.

REP. BOESENECKER

REP. BROWN

REP. GARCÍA

REP. MCCORMICK

REP. SIROTA

REP. WOODROW

REP. ZOKAIE

SEN. AMABILE

SEN. BALL

SEN. KIPP

SEN. ROBERTS

SEN. WALLACE

SEN. MIKE WEISSMAN

Scorecard

This scorecard highlights where lawmakers stood on key fiscal policies that shape Colorado's future.

First Name	Last Name	District	Chamber	HB26-1221	HB26-1222	HB26-1223	HB26-1289
Jennifer	Bacon	7	House	YES	YES	YES	YES
Carlos	Barron	48	House	No	No	No	No
Andrew	Boesenecker	53	House	YES	YES	YES	YES
Scott	Bottoms	15	House	No	No	No	No
Mary	Bradfield	21	House	No	No	No	No
Brandi	Bradley	39	House	No	No	No	No
Max	Brooks	45	House	No	No	No	No
Kyle	Brown	12	House	YES	YES	YES	YES
Jarvis	Caldwell	20	House	No	No	No	No
Sean	Camacho	6	House	YES	YES	YES	YES
Michael	Carter	36	House	YES	YES	YES	YES
Chad	Clifford	37	House	YES	YES	YES	YES
Ken	DeGraaf	22	House	No	No	No	No
Monica	Duran	23	House	YES	YES	YES	YES
Regina	English	17	House	YES	YES	YES	YES
Cecelia	Espenoza	4	House	YES	YES	YES	YES
Lisa	Feret	24	House	YES	YES	YES	YES
Ava	Flanell	14	House	No	No	No	No
Meg	Froelich	3	House	YES	YES	YES	YES
Lorena	García	35	House	YES	YES	YES	YES
Lori	García Sander	65	House	No	No	No	No
Lindsay	Gilchrist	8	House	YES	YES	YES	YES
Lori	Goldstein	29	House	YES	YES	YES	YES
Ryan	Gonzalez	50	House	No	No	No	No
Eliza	Hamrick	61	House	YES	YES	YES	YES
Anthony	Hartsook	44	House	No	No	No	No

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First Name	Last Name	District	Chamber	HB26-1221	HB26-1222	HB26-1223	HB26-1289
Jamie	Jackson	41	House	YES	YES	YES	YES
Dusty	Johnson	63	House	No	No	No	No
Junie	Joseph	10	House	YES	YES	YES	YES
Rebecca	Keltie	16	House	No	No	No	No
Sheila	Lieder	28	House	YES	YES	YES	YES
Mandy	Lindsay	42	House	YES	YES	YES	YES
Stephanie	Luck	60	House	No	No	No	No
Meghan	Lukens	26	House	YES	YES	YES	YES
Javier	Mabrey	1	House	YES	YES	YES	YES
Bob	Marshall	43	House	No	No	No	No
Matthew	Martinez	62	House	YES	YES	YES	YES
Tisha	Mauro	46	House	YES	YES	YES	YES
Julie	McCluskie	13	House	YES	YES	YES	YES
Karen	McCormick	11	House	YES	YES	YES	YES
Amy	Paschal	18	House	YES	YES	YES	YES
Kenny	Nguyen	33	House	YES	YES	YES	YES
Jacque	Phillips	31	House	YES	YES	YES	YES
Chris	Richardson	56	House	No	No	No	No
Naquetta	Ricks	40	House	YES	YES	YES	YES
Manny	Rutinel	32	House	YES	YES	YES	YES
Gretchen	Rydin	38	House	YES	YES	YES	YES
Emily	Sirota	9	House	YES	YES	YES	YES
Scott	Slaugh	N/A	House	No	No	No	No
Lesley	Smith	49	House	YES	YES	YES	YES
Matt	Soper	54	House	No	No	No	No
Katie	Stewart	59	House	YES	YES	YES	YES

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First Name	Last Name	District	Chamber	HB26-1221	HB26-1222	HB26-1223	HB26-1289
Rebekah	Stewart	30	House	YES	YES	YES	YES
Tammy	Story	25	House	YES	YES	YES	YES
Larry Don	Suckla	58	House	No	No	No	No
Rick	Taggart	55	House	No	No	No	No
Brianna	Titone	27	House	YES	YES	YES	YES
Alex	Valdez	5	House	YES	YES	YES	YES
Elizabeth	Velasco	57	House	YES	YES	YES	YES
Ron	Weinberg	51	House	No	No	No	No
Jenny	Willford	34	House	YES	YES	YES	YES
Ty	Winter	47	House	No	No	No	No
Steven	Woodrow	2	House	YES	YES	YES	YES
Dan	Woog	19	House	No	No	No	No
Yara	Zokaie	52	House	YES	YES	YES	YES

Note: The votes reflected in this scorecard are based on House third reading votes. HB26-1223 and HB26-1289 were amended in the Senate and therefore required a House repass vote before final passage. As a result, some legislators changed their votes during the repass process. Because this scorecard is intended to reflect lawmakers' positions on the original policy package as it was first considered by the House, it uses the initial House third reading votes.

The Senate ultimately reshaped the outcome of the package. HB26-1221 and HB26-1222 did not make it out of Senate Finance, while HB26-1223 survived only after significant amendments narrowed the original proposal amid business opposition and concerns raised by Gov. Jared Polis.

The outcome underscored a defining reality of the 2026 session: proposals aimed at preserving targeted relief for working families faced significant resistance, while many corporate tax preferences remained intact.

Contact

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