

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**

# An Act

SENATE BILL 18-156

BY SENATOR(S) Cooke, Hill, Holbert, Lambert, Lundberg, Marble, Neville T., Scott, Tate, Grantham;  
also REPRESENTATIVE(S) Kennedy, Gray, Humphrey, Rosenthal.

CONCERNING THE PUBLICATION OF FISCAL INFORMATION BY A COUNTY.

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

**SECTION 1.** In Colorado Revised Statutes, 30-25-111, **amend** (1), (1.5), and (2); and **add** (1.3) as follows:

**30-25-111. Proceedings published - failure - penalty.** (1) It is the duty of the board of county commissioners of each county to publish ~~in at least one legal newspaper in the county~~ IN THE MANNER PROVIDED IN SUBSECTION (1.3) OF THIS SECTION a report of each claim, except salary warrants, and expenditure by it allowed and paid and taxes rebated, disclosing the name of and the amount paid to each individual or firm, a description of the services or material furnished to the county, and, as to other items, the nature of the claim and disclosing the fund charged with each expenditure. ~~Such~~ THE report shall contain a statement of any contracts for the expenditure of money not paid immediately made by the board of county commissioners, disclosing the nature and purpose of the contract, the parties thereto, and the amounts involved therein. Such reports shall be

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

published at least monthly within thirty days following the end of the period for which made. ~~If no legal newspaper is located in the county, either such reports shall be published in a newspaper of an adjacent county which has general circulation in the county for which the report is made, or the board shall cause such statements to be posted in three conspicuous places in said county, one of which shall be the courthouse door.~~ The county accounting office, if there is one, and otherwise the county clerk and recorder, if he is acting as the accounting agency for the county, shall provide to the board of county commissioners all information necessary for the publication. The published report shall state that it is published under the direction of the board of county commissioners. Nothing in this section shall be construed as requiring the board of county commissioners to publish or make public the names of or individual public welfare payments to, or in behalf of, indigent persons receiving assistance from public welfare programs financed, in whole or in part, by federal or state funds, or any combination thereof, when such publication is specifically forbidden by law.

(1.3) (a) PRIOR TO JANUARY 1, 2022, PUBLICATION REQUIRED BY THIS SECTION SHALL BE MADE IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY. BEGINNING JANUARY 1, 2022, SUCH PUBLICATION SHALL BE MADE:

(I) IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY AND MAY ALSO BE PUBLISHED AT THE CHIEF ADMINISTRATIVE OFFICE OF THE COUNTY; OR

(II) CONSPICUOUSLY ON THE OFFICIAL WEBSITE OF THE COUNTY, WITH A LINK TO THE REPORT PUBLISHED IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY.

(b) IF NO LEGAL NEWSPAPER IS LOCATED IN THE COUNTY, EITHER SUCH REPORTS OR LINKS SHALL BE PUBLISHED IN A NEWSPAPER OF AN ADJACENT COUNTY THAT HAS GENERAL CIRCULATION IN THE COUNTY FOR WHICH THE REPORT IS MADE, OR THE BOARD SHALL CAUSE SUCH STATEMENTS TO BE POSTED IN THREE CONSPICUOUS PLACES IN SAID COUNTY, ONE OF WHICH SHALL BE THE COURTHOUSE DOOR.

(1.5) Salary information for all county employees and officials shall be published ~~twice~~ annually in the manner provided in subsection (1) of this section. The ~~first~~ publication ~~shall be in August and~~ shall include each employee's title and gross monthly salary for the prior June ~~The second~~

~~publication shall be in February~~ and shall list each employee by title, along with the total amount of gross salary paid to such employee during the prior calendar year. Each publication of salary information shall be accompanied by the countywide average percentage of salary that is paid in addition to regular wages as fringe benefits, including, but not limited to, insurance, medical care, retirement plans, housing, transportation, or other subsidized employee expenses.

(2) It is the duty of the board of county commissioners of each county to publish ~~in some legal newspaper published in the county~~ IN THE MANNER PROVIDED IN SUBSECTION (1.3) OF THIS SECTION the semiannual financial statement furnished to the board of county commissioners by the county treasurer ~~which~~ THAT shall include in separate columns the balance at the beginning of the period in each fund kept by the treasurer, the collections to each fund from current taxes, delinquent taxes, miscellaneous collection and transfers, withdrawals from each fund showing cash disbursements, transfers and treasurer's fees, and the balance at the end of the period in each fund. The statement shall be published within sixty days following ~~June thirtieth~~ JUNE 30 and December thirty-first each year. ~~If no legal newspaper is located in the county, either such reports shall be published in a newspaper of an adjacent county which has general circulation in the county for which the report is made or the board of county commissioners shall cause such statements to be posted in three conspicuous places in said county, one of which shall be the courthouse door.~~ The county clerk and recorder shall furnish a copy of such proceedings for such publication.

**SECTION 2. Act subject to petition - effective date.** This act takes effect January 1, 2019; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within the ninety-day period after final adjournment of the general assembly, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2018 and, in such case, will take effect on January 1,

2019, or on the date of the official declaration of the vote thereon by the governor, whichever is later.

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Kevin J. Grantham  
PRESIDENT OF  
THE SENATE

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Crisanta Duran  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Effie Ameen  
SECRETARY OF  
THE SENATE

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Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

APPROVED \_\_\_\_\_

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John W. Hickenlooper  
GOVERNOR OF THE STATE OF COLORADO