

**Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 18-0831.01 Gregg Fraser x4325

**SENATE BILL 18-156**

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**SENATE SPONSORSHIP**

**Cooke,**

**HOUSE SPONSORSHIP**

**Kennedy,**

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**Senate Committees**

State, Veterans, & Military Affairs

**House Committees**

State, Veterans, & Military Affairs

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**A BILL FOR AN ACT**

101 **CONCERNING THE PUBLICATION OF FISCAL INFORMATION BY A**  
102 **COUNTY.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Current law requires each county to publish a report about its expenses and contracts (expense report), the salaries of public employees and officials in the county (salary report), and the financial statements for each fund kept by the county treasurer (financial statement).

The expense report is published monthly and the salary report is published twice per year. The bill changes these 2 reports to annual

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.*

HOUSE  
3rd Reading Unamended  
April 26, 2018

HOUSE  
Amended 2nd Reading  
April 24, 2018

SENATE  
3rd Reading Unamended  
February 27, 2018

SENATE  
Amended 2nd Reading  
February 22, 2018

reports. Commencing January 1, 2020, the bill allows a county to publish the expense report, the salary report, and the financial statement on a county website with a link to the report published in a newspaper.

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

2 **SECTION 1.** In Colorado Revised Statutes, 30-25-111, **amend**  
3 (1), (1.5), and (2); and **add** (1.3) as follows:

4 **30-25-111. Proceedings published - failure - penalty.** (1) It is  
5 the duty of the board of county commissioners of each county to publish  
6 ~~in at least one legal newspaper in the county~~ **IN THE MANNER PROVIDED IN**  
7 **SUBSECTION (1.3) OF THIS SECTION** a report of each claim, except salary  
8 warrants, and expenditure by it allowed and paid and taxes rebated,  
9 disclosing the name of and the amount paid to each individual or firm, a  
10 description of the services or material furnished to the county, and, as to  
11 other items, the nature of the claim and disclosing the fund charged with  
12 each expenditure. ~~Such~~ **THE** report shall contain a statement of any  
13 contracts for the expenditure of money not paid immediately made by the  
14 board of county commissioners, disclosing the nature and purpose of the  
15 contract, the parties thereto, and the amounts involved therein. ~~\_\_\_~~ **Such**  
16 **reports shall be published at least monthly within thirty days following the**  
17 **end of the period for which made. If no legal newspaper is located in the**  
18 **county, either such reports shall be published in a newspaper of an**  
19 **adjacent county which has general circulation in the county for which the**  
20 **report is made, or the board shall cause such statements to be posted in**  
21 **three conspicuous places in said county, one of which shall be the**  
22 **courthouse door.** The county accounting office, if there is one, and  
23 **otherwise the** county clerk and recorder, if he is acting as the accounting  
24 agency for the county, shall provide to the board of county commissioners

1 all information necessary for the publication. The published report shall  
2 state that it is published under the direction of the board of county  
3 commissioners. Nothing in this section shall be construed as requiring the  
4 board of county commissioners to publish or make public the names of  
5 or individual public welfare payments to, or in behalf of, indigent persons  
6 receiving assistance from public welfare programs financed, in whole or  
7 in part, by federal or state funds, or any combination thereof, when such  
8 publication is specifically forbidden by law.

9 (1.3) (a) PRIOR TO JANUARY 1, 2022, PUBLICATION REQUIRED BY  
10 THIS SECTION SHALL BE MADE IN AT LEAST ONE LEGAL NEWSPAPER IN THE  
11 COUNTY. BEGINNING JANUARY 1, 2022, SUCH PUBLICATION SHALL BE  
12 MADE:

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

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

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

25 (1.5) Salary information for all county employees and officials  
26 shall be published ~~twice~~ annually in the manner provided in subsection  
27 (1) of this section. The ~~first~~ publication ~~shall be in August~~ and shall

1 include each employee's title and gross monthly salary for the prior June  
2 ~~The second publication shall be in February~~ and shall list each employee  
3 by title, along with the total amount of gross salary paid to such employee  
4 during the prior calendar year. Each publication of salary information  
5 shall be accompanied by the countywide average percentage of salary that  
6 is paid in addition to regular wages as fringe benefits, including, but not  
7 limited to, insurance, medical care, retirement plans, housing,  
8 transportation, or other subsidized employee expenses.

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

27 **SECTION 2. Act subject to petition - effective date.** This act

1 takes effect January 1, 2019; except that, if a referendum petition is filed  
2 pursuant to section 1 (3) of article V of the state constitution against this  
3 act or an item, section, or part of this act within the ninety-day period  
4 after final adjournment of the general assembly, then the act, item,  
5 section, or part will not take effect unless approved by the people at the  
6 general election to be held in November 2018 and, in such case, will take  
7 effect on January 1, 2019, or on the date of the official declaration of the  
8 vote thereon by the governor, whichever is later.