

**First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 23-0304.01 Alison Killen x4350

SENATE BILL 23-042

SENATE SPONSORSHIP

Rich and Kolker,

HOUSE SPONSORSHIP

Taggart,

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

101 **CONCERNING MODIFICATION OF THE PROHIBITION ON COUNTY**
102 **EMPLOYEE ACQUISITION OF TAX LIENS.**

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 prohibits a county employee from purchasing a tax lien or property for which a tax lien is sold. The bill narrows the prohibition to apply to a county employee only if the employee participates in the tax lien sales process by preparing, conducting, or executing a sale of lands and town lots.

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

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-11-151, **amend**
3 (1) as follows:

4 **39-11-151. County officials and employees may not acquire a**
5 **tax lien or property by sale of a tax lien.** (1) (a) No property for which
6 a tax lien is sold for delinquent taxes under this article shall be conveyed
7 to an elected or appointed county official, to a county employee WHO
8 PREPARES, CONDUCTS, OR EXECUTES A SALE OF LANDS AND TOWN LOTS
9 UNDER THIS ARTICLE 11, or to a member of the immediate family of any
10 such person or to the agent of any such county official or employee, if the
11 tax lien on such property is sold during the time the official or employee
12 holds office or is employed.

13 (b) No tax lien shall be sold to an elected or appointed county
14 official, to a county employee WHO PREPARES, CONDUCTS, OR EXECUTES
15 A SALE OF LANDS AND TOWN LOTS UNDER THIS ARTICLE 11, or to a
16 member of the immediate family of such person or to the agent of any
17 such county official or employee during the time the official or employee
18 holds office or is employed.

19 **SECTION 2. Act subject to petition - effective date.** This act
20 takes effect at 12:01 a.m. on the day following the expiration of the
21 ninety-day period after final adjournment of the general assembly; except
22 that, if a referendum petition is filed pursuant to section 1 (3) of article V
23 of the state constitution against this act or an item, section, or part of this
24 act within such period, then the act, item, section, or part will not take
25 effect unless approved by the people at the general election to be held in

- 1 November 2024 and, in such case, will take effect on the date of the
- 2 official declaration of the vote thereon by the governor.