



**TRANSPARENCY OF THE TASK  
FORCE CONCERNING TAX POLICY**

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# Components of Transparency

1. Open Meetings Law
  - Part 4 of article 6 of title 24, C.R.S.
2. “Colorado Open Records Act” or CORA
  - Part 2 of article 72 of title 24, C.R.S.

# Open Meetings

It is declared to be a matter of statewide concern and the policy of this state that the formation of public policy is public business and may not be conducted in secret.



# Open Meetings

“State public body” means any board, committee, commission, or other **advisory**, policy-making, rule-making, decision-making, or formally constituted body of any state agency . . . or the general assembly... (§24-6-402 (1)(d)(I), C.R.S.)

Includes the Task Force and its subcommittees

# What Meetings Are Covered?

“Meeting” means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.



\* Includes the Task Force subcommittees.

A meeting must be open if two or more members of the Task Force are present and:\*

1. Public business is discussed; or
2. Formal action is taken.

## What Meetings Are Covered?

“Meeting” means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.



By telephone

Electronically = email,  
texts, or social media

**Don't use email as a  
substitute for open  
meeting discussions.**

## What Meetings Are Not Covered?

“Meeting” means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.



Does not apply to a chance meeting or social gathering at which the discussion of public business is not the central purpose.



## Notice must be given for any meeting at which:

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- The adoption of any proposed policy, position, resolution, rule, regulation, or formal action occurs; or
- A majority or quorum of the body is in attendance, or is expected to be in attendance.





# Are There Any Exceptions?

## **Just one: the executive session**

A state public body can go into executive session upon a vote of two-thirds of its members to discuss certain topics, such as:

- Purchase or sale of property;
- Discussions with attorneys on pending or imminent court action, or legal advice on specific legal questions;
- Matters required to be kept confidential by state or federal law; or
- Security arrangements.

## What If The Open Meetings Law Is Not Followed?

Any formal action taken at a meeting that does not comply with the statute is invalid.



**INVALID!**

# CORA

It is declared to be the public policy of this state that all public records shall be open for inspection by any person at reasonable times, except as provided in the Colorado Open Records Act (CORA) or as otherwise specifically provided by law.



# What Are Public Records?

“Public records” means all writings made, maintained, or kept by the state or any agency, institution, or political subdivision of the state for use in the exercise of functions required or authorized by law or administrative rule or involving the receipt or expenditure of public funds.



## What Documents Of Yours Are Public Records?

- Certain correspondence, including e-mail, text messages, and messaging through other forms of social media apps;
- Certain memoranda prepared for members; and
- Notes and drafts.

**Don't combine personal and task force emails.**



# What Documents Of Yours May Be Kept Private?

- Work product;
- Records that do not involve the exercise of public functions;
- Records that are subject to nondisclosure pursuant to CORA; and
- Confidential pursuant to other law.



**\*Task Force and Subcommittees that are unlikely to have any Task Force records would be excluded.\***



# Custodian of records = You

- As a member of the Task Force, you will be the custodians of your own records.
- You might consider creating a Gmail account for task force business.
- Neither the state nor the staff will have access to or control over the records you create, receive, and retain.
- Ultimately it will be up to you to decide what you release in response to a CORA request.





# Record Retention

CORA does not impose an obligation to keep records.

It's up to you as custodian to think about your record retention approach.

We encourage you to have a policy and apply it consistently.

# What to do if you receive a CORA request



1. **STOP:** Do not delete or otherwise destroy or discard any records in any form.



2. Contact staff as soon as possible so that we can help you respond.



3. Working together, you and staff will address case-specific details and respond in a timely manner.



The End