

CHAPTER 30

**GOVERNMENT - COUNTY**

SENATE BILL 02-143

BY SENATOR(S) Owen;  
also REPRESENTATIVE(S) Webster, Crane, Hoppe, Kester, and Williams T.

**AN ACT**

**CONCERNING THE DUTIES OF A COUNTY TREASURER, AND, IN CONNECTION THEREWITH, REQUIRING A COUNTY TREASURER TO ADDRESS ANY RECOMMENDATION OR FINDING CONTAINED IN AN AUDIT OF THE TREASURER'S OFFICE AND TO REPORT TO THE BOARD OF COUNTY COMMISSIONERS REGARDING THE DISPOSITION OF THE RECOMMENDATION OR FINDING, SUBJECTING A COUNTY TREASURER TO CONTEMPT FOR FAILURE TO COMPLY WITH THESE REQUIREMENTS, AND SPECIFYING THE PENALTY FOR FAILURE TO PERFORM THE DUTIES OF A COUNTY TREASURER.**

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

**SECTION 1.** 30-10-709, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**30-10-709. Treasurer to keep accounts - settlement of accounts - resolution of findings - report to board of county commissioners - contempt.** (3) IF A RECOMMENDATION OR FINDING IS CONTAINED IN THE FINAL REPORT OF ANY AUDIT CONDUCTED PURSUANT TO SUBSECTION (1) OR (2) OF THIS SECTION OR SECTION 29-1-603, C.R.S., THE TREASURER SHALL PROMPTLY ADDRESS THE RECOMMENDATION OR FINDING AND SHALL REPORT TO THE BOARD OF COUNTY COMMISSIONERS REGARDING THE DISPOSITION OF THE RECOMMENDATION OR FINDING NO LATER THAN NINETY DAYS AFTER THE ISSUANCE OF THE FINAL AUDIT REPORT. IF A TREASURER FAILS TO ADDRESS A RECOMMENDATION OR FINDING OR FAILS TO REPORT TO THE BOARD AS REQUIRED BY THIS SUBSECTION (3), THE BOARD MAY APPLY TO A COURT OF COMPETENT JURISDICTION FOR AN ORDER COMPELLING THE TREASURER TO COMPLY WITH THE PROVISIONS OF THIS SUBSECTION (3). IF THE COURT ISSUES AN ORDER COMPELLING THE TREASURER TO COMPLY WITH THE PROVISIONS OF THIS SUBSECTION (3) AND THE TREASURER FAILS TO COMPLY, THE TREASURER SHALL BE SUBJECT TO PENALTIES FOR CONTEMPT OF THE COURT ISSUING THE ORDER. NOTHING IN THIS SUBSECTION (3) SHALL BE CONSTRUED TO LIMIT THE ABILITY OF THE BOARD OR ANY OTHER PERSON TO PURSUE ANY OTHER LEGAL REMEDY AVAILABLE TO

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

THE BOARD OR PERSON WITH REGARD TO THE ACTIONS OF THE TREASURER.

**SECTION 2.** 30-10-726, Colorado Revised Statutes, is amended to read:

**30-10-726. Failure of treasurer to perform duties - penalty.** Every county treasurer who fails, neglects, or refuses to ~~have and keep in his or her office such cash book as required by section 30-10-717 or to set down therein at the time of the receipt thereof any moneys by him or her received or collected as such treasurer; or makes any false or deficient entry thereof; or fails, neglects, or refuses to have and keep the said cash book at his or her office at all reasonable hours of the day; or fails, neglects, or refuses to permit any person to inspect and examine the same at any reasonable hour of the day; or fails, neglects, or refuses to issue his or her receipt for any moneys received by him or her as such county treasurer as required by section 30-10-715; or fails, neglects, or refuses to set down in such receipt the kind of funds, whether money, or state or county scrip, or evidence of state or county indebtedness; or fails, neglects, or refuses to have and keep in his or her office such register of county orders as required by section 30-10-718; or fails, neglects, or refuses to enter at the time of the presentation every county order that may be presented to him or her for payment at a time in which the county has insufficient funds to pay the indebtedness evidenced on such order; or makes any false entry thereof; or fails, neglects, or refuses to pay any order presented to him or her for payment, there being then money in the treasury appropriated for the payment thereof; or pays any such order, there not being then remaining in the treasury money sufficient wherefrom all orders drawn upon the same fund and previously presented may lawfully be paid;~~ PERFORM THE DUTIES OF THE OFFICE OF THE TREASURER SET FORTH IN THIS PART 7 is guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than fifty dollars nor more than five hundred dollars, and the court may adjudge that such treasurer be removed from his office. This section shall extend to the deputies of every such county treasurer.

**SECTION 3. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: March 22, 2002