

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 26-0176.01 Alison Killen x4350

SENATE BILL 26-105

SENATE SPONSORSHIP

Hinrichsen,

HOUSE SPONSORSHIP

Martinez and Mauro,

Senate Committees
Local Government & Housing

House Committees

A BILL FOR AN ACT

101 **CONCERNING COUNTY EXECUTIVE OFFICERS, AND, IN CONNECTION**
102 **THEREWITH, REQUIRING CORONERS, CLERKS AND RECORDERS,**
103 **AND ASSESSORS TO DISCLOSE THEIR FINANCIAL INTERESTS IN**
104 **REGULATED BUSINESSES; REQUIRING CORONERS TO DISCLOSE**
105 **AN AGGREGATE NUMBER OF REMAINS REFERRALS TO**
106 **DEATH-CARE SERVICE PROVIDERS; AND CREATING AN**
107 **EXTRAORDINARY REMOVAL MECHANISM FOR COUNTY**
108 **EXECUTIVE OFFICERS.**

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

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.

[http://leg.colorado.gov.\)](http://leg.colorado.gov.)

The bill requires coroners, clerks and recorders, and assessors (county officers) to file written disclosures of their financial interest in specified businesses regulated by their respective offices within 30 days of taking office or 30 days of acquiring the financial interest, whichever is later. The filing is a public record. A county officer who has disclosed a financial interest may not participate in an official action that would directly and specifically affect that business in which the county officer has a financial interest.

The bill also requires coroners to annually disclose, on an aggregate basis, the number of referrals of remains made by the coroner to any mortuary, funeral home, crematory, or other death-care provider. No personal identifying information related to the decedent or the decedent's family may be disclosed.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 30-10-114 as
3 follows:

4 **30-10-114. County officer financial interest in regulated
5 businesses - disclosure required - coroner - clerk and recorder -
6 assessor - requirements - limitation on official actions - disclosure of
7 aggregate referrals of remains by coroner - definition.**

8 (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
9 REQUIRES, "FINANCIAL INTEREST" MEANS AN OWNERSHIP INTEREST,
10 EMPLOYMENT RELATIONSHIP, MANAGEMENT ROLE, CONTRACTUAL
11 RELATIONSHIP, OR OTHER DIRECT PECUNIARY INTEREST.

12 (2) A COUNTY OFFICER DESCRIBED IN THIS SECTION WHO HAS A
13 FINANCIAL INTEREST IN A BUSINESS THAT IS SUBJECT TO REGULATION OR
14 OVERSIGHT BY THE OFFICE OF THE COUNTY OFFICER SHALL DISCLOSE THAT
15 INTEREST IN WRITING IN ACCORDANCE WITH THIS SECTION.

16 (a) A COUNTY CORONER SHALL DISCLOSE ANY FINANCIAL INTEREST
17 IN A MORTUARY, FUNERAL HOME, CREMATORY, EMBALMING SERVICE, OR

1 OTHER DEATH-CARE BUSINESS THAT MAY BE SUBJECT TO REFERRAL,
2 INVESTIGATION, OVERSIGHT, OR OTHER OFFICIAL ACTION BY THE
3 CORONER'S OFFICE.

4 (b) A COUNTY CLERK AND RECORDER SHALL DISCLOSE ANY
5 FINANCIAL INTEREST IN AN AUTOMOBILE DEALERSHIP, MOTOR VEHICLE
6 BROKER, OR OTHER MOTOR VEHICLE SALES BUSINESS SUBJECT TO TITLING,
7 REGISTRATION, OR RELATED OFFICIAL ACTION BY THE CLERK AND
8 RECORDER.

9 (c) AN ASSESSOR SHALL DISCLOSE ANY FINANCIAL INTEREST IN A
10 REAL ESTATE BROKERAGE, PROPERTY MANAGEMENT COMPANY, TITLE
11 INSURANCE COMPANY, APPRAISAL FIRM, OR OTHER REAL ESTATE-RELATED
12 BUSINESS THAT MAY BE AFFECTED BY VALUATION, CLASSIFICATION, OR
13 ASSESSMENT DECISIONS OF THE ASSESSOR'S OFFICE.

14 (3) A COUNTY OFFICER WHO IS REQUIRED BY SUBSECTION (2) OF
15 THIS SECTION TO DISCLOSE A FINANCIAL INTEREST IN A REGULATED
16 BUSINESS SHALL FILE THEIR WRITTEN DISCLOSURE STATEMENT, IN A FORM
17 TO BE DETERMINED BY THE BOARD OF COUNTY COMMISSIONERS, WITH THE
18 COUNTY CLERK AND RECORDER NO MORE THAN THIRTY DAYS AFTER
19 TAKING OFFICE OR NO MORE THAN THIRTY DAYS AFTER ACQUIRING THE
20 FINANCIAL INTEREST, WHICHEVER OCCURS LATER. A DISCLOSURE
21 STATEMENT FILED PURSUANT TO THIS SECTION IS A PUBLIC RECORD.

22 (4) A COUNTY OFFICER WHO HAS DISCLOSED A FINANCIAL
23 INTEREST PURSUANT TO THIS SECTION SHALL NOT PARTICIPATE IN ANY
24 OFFICIAL ACTION THAT WOULD DIRECTLY AND SPECIFICALLY AFFECT THE
25 BUSINESS IN WHICH THE OFFICER HAS THE FINANCIAL INTEREST.

26 (5) (a) IN CASES IN WHICH THE COUNTY CORONER IS REQUIRED BY
27 LAW TO ARRANGE FOR THE DISPOSITION OF HUMAN REMAINS DUE TO THE

1 ABSENCE OF A KNOWN NEXT OF KIN OR OTHER RESPONSIBLE PERSON, THE
2 CORONER SHALL DISCLOSE, ON AN AGGREGATE BASIS, THE NUMBER OF
3 REFERRALS MADE TO EACH MORTUARY, FUNERAL HOME, CREMATORIAL, OR
4 OTHER DEATH-CARE PROVIDER.

5 (b) THE DISCLOSURE REQUIRED BY SUBSECTION (5)(a) OF THIS
6 SECTION MUST BE MADE AT LEAST ANNUALLY, IN A FORM DETERMINED BY
7 THE COUNTY CORONER, AND FILED WITH THE COUNTY CLERK AND
8 RECORDER. THE DISCLOSURE IS A PUBLIC RECORD.

9 (c) A DISCLOSURE MADE PURSUANT TO THIS SUBSECTION (5) MUST
10 NOT INCLUDE PERSONAL IDENTIFYING INFORMATION OF A DECEDED OR
11 ANY INFORMATION THAT WOULD REASONABLY IDENTIFY A DECEDED.

12 (d) NOTHING IN THIS SUBSECTION (5) SHALL BE CONSTRUED TO
13 REQUIRE A COUNTY CORONER TO ALTER EXISTING PROCEDURES FOR THE
14 REFERRAL OR DISPOSITION OF HUMAN REMAINS OR TO LIMIT THE
15 CORONER'S STATUTORY AUTHORITY IN CARRYING OUT OFFICIAL DUTIES.

16 (6) THIS SECTION APPLIES IN ADDITION TO, AND DOES NOT LIMIT,
17 ANY CONFLICTS OF INTEREST, ETHICS, OR DISCLOSURE REQUIREMENTS FOR
18 A COUNTY OFFICER IMPOSED BY OTHER STATE OR FEDERAL LAW.

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 (August
22 12, 2026, if adjournment sine die is on May 13, 2026); except that, if a
23 referendum petition is filed pursuant to section 1 (3) of article V of the
24 state constitution against this act or an item, section, or part of this act
25 within such period, then the act, item, section, or part will not take effect

1 unless approved by the people at the general election to be held in
2 November 2026 and, in such case, will take effect on the date of the
3 official declaration of the vote thereon by the governor.