

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 26-0152.01 Owen Hatch x2698

**SENATE BILL 26-084**

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**SENATE SPONSORSHIP**

**Weissman and Frizell,**

**HOUSE SPONSORSHIP**

**Brooks and Willford,**

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**Senate Committees**  
Judiciary

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE PRESERVATION OF PRIVILEGES FOR CERTAIN STATE**  
102 **ENTITIES IN CONNECTION WITH INFORMATION MADE AVAILABLE**  
103 **TO THE OFFICE OF THE STATE AUDITOR IN THE PERFORMANCE**  
104 **OF ITS STATUTORILY PRESCRIBED DUTIES RELATED TO THE**  
105 **STATE'S FRAUD HOTLINE.**

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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/>.)*

**Legislative Audit Committee.** The bill protects certain legal privileges for state entities related to disclosures to the state auditor,

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.*

SENATE  
2nd Reading Unamended  
February 25, 2026

legislative audit committee, or governor for purposes of an investigation by the state auditor that is related to the state's fraud hotline.

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

2 **SECTION 1.** In Colorado Revised Statutes, 2-3-107, **add** (2)(d)  
3 as follows:

4 **2-3-107. Authority to subpoena witnesses - access to records.**

5 (2) (d) THE DISCLOSURE OF INFORMATION OR MATERIALS, AS  
6 DEFINED IN SECTION 2-3-110.5 (1), TO THE STATE AUDITOR, THE  
7 COMMITTEE OR ANY SUCCESSOR COMMITTEE, OR THE GOVERNOR AFTER  
8 THE COMMITTEE'S APPROVAL TO SEND THE RESULTS OF AN INVESTIGATION  
9 TO THE GOVERNOR PURSUANT TO SECTION 2-3-110.5 (3)(c)(III), DOES NOT,  
10 BY ITSELF, WAIVE AN OTHERWISE VALID CLAIM OF PRIVILEGE,  
11 CONFIDENTIALITY, OR OTHER PROTECTION HELD BY THE ENTITY MAKING  
12 THE DISCLOSURE, INCLUDING CLAIMS OF ATTORNEY-CLIENT PRIVILEGE,  
13 ATTORNEY WORK PRODUCT CONFIDENTIALITY, COMMON INTEREST  
14 PRIVILEGE, DELIBERATIVE PROCESS PRIVILEGE, AND ANY EXEMPTIONS  
15 FROM PUBLIC DISCLOSURE UNDER STATE OR FEDERAL AGENCY RULE.

16 **SECTION 2.** In Colorado Revised Statutes, 2-3-110.5, **add**  
17 (1)(f.5) and (6) as follows:

18 **2-3-110.5. Fraud hotline - investigations - confidentiality -**  
19 **access to records - definitions.**

20 (1) As used in this section, unless the context otherwise requires:

21 (f.5) "INFORMATION OR MATERIALS" INCLUDES, BUT IS NOT  
22 LIMITED TO, ANY WRITING PREPARED OR MAINTAINED BY A STATE AGENCY  
23 OR VERBAL RESPONSE PROVIDED BY A STATE AGENCY REPRESENTATIVE TO  
24 ANY QUESTION OR INQUIRY POSED BY THE STATE AUDITOR OR THE STATE  
25 AUDITOR'S DESIGNEE THAT IS RELATED TO THE SCOPE OF AN

1 INVESTIGATION.

2 (6) THE DISCLOSURE OF INFORMATION OR MATERIALS TO THE  
3 STATE AUDITOR, THE COMMITTEE OR ANY SUCCESSOR COMMITTEE, OR THE  
4 GOVERNOR AFTER THE COMMITTEE'S APPROVAL TO SEND THE RESULTS OF  
5 THE INVESTIGATION TO THE GOVERNOR PURSUANT TO SUBSECTION  
6 (3)(c)(III) OF THIS SECTION, DOES NOT, BY ITSELF, WAIVE AN OTHERWISE  
7 VALID CLAIM OF PRIVILEGE, CONFIDENTIALITY, OR OTHER PROTECTION  
8 HELD BY THE ENTITY MAKING THE DISCLOSURE, INCLUDING CLAIMS OF  
9 ATTORNEY-CLIENT PRIVILEGE, ATTORNEY WORK PRODUCT  
10 CONFIDENTIALITY, COMMON INTEREST PRIVILEGE, DELIBERATIVE PROCESS  
11 PRIVILEGE, AND ANY EXEMPTIONS FROM PUBLIC DISCLOSURE UNDER STATE  
12 OR FEDERAL AGENCY RULE.

13 **SECTION 3. Act subject to petition - effective date.** This act  
14 takes effect at 12:01 a.m. on the day following the expiration of the  
15 ninety-day period after final adjournment of the general assembly (August  
16 12, 2026, if adjournment sine die is on May 13, 2026); except that, if a  
17 referendum petition is filed pursuant to section 1 (3) of article V of the  
18 state constitution against this act or an item, section, or part of this act  
19 within such period, then the act, item, section, or part will not take effect  
20 unless approved by the people at the general election to be held in  
21 November 2026 and, in such case, will take effect on the date of the  
22 official declaration of the vote thereon by the governor.