

**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. 26-0176.01 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 CORONERS, AND, IN CONNECTION THEREWITH,**
102 **REQUIRING CORNERS TO DISCLOSE THEIR FINANCIAL INTERESTS**
103 **IN REGULATED BUSINESSES.**

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>.)

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

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
Amended 2nd Reading
March 17, 2026

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 corner 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.

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

SECTION 1. In Colorado Revised Statutes, **add 30-10-625** as follows:

30-10-625. County coroner - financial interest in regulated businesses - definition.

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

(2) (a) THE CORONER DESCRIBED IN THIS SECTION WHO HAS A FINANCIAL INTEREST IN A BUSINESS THAT IS SUBJECT TO REGULATION OR OVERSIGHT BY THE OFFICE OF THE CORONER SHALL DISCLOSE THAT INTEREST IN WRITING IN ACCORDANCE WITH THIS SECTION.

(b) A COUNTY CORONER SHALL DISCLOSE ANY FINANCIAL INTEREST IN A MORTUARY, FUNERAL HOME, CREMATORY, EMBALMING SERVICE, OR OTHER DEATH-CARE BUSINESS THAT MAY BE SUBJECT TO REFERRAL, INVESTIGATION, OVERSIGHT, OR OTHER OFFICIAL ACTION BY THE CORONER'S OFFICE.

(3) THE CORONER SHALL DISCLOSE A FINANCIAL INTEREST IN A REGULATED BUSINESS AS REQUIRED BY SUBSECTION (2) OF THIS SECTION

1 BY POSTING A NOTICE OF THE FINANCIAL INTEREST ON THE CORONER'S
2 WEBSITE.

3 (4) A CORONER WHO HAS DISCLOSED A FINANCIAL INTEREST
4 PURSUANT TO THIS SECTION SHALL NOT PARTICIPATE IN ANY OFFICIAL
5 ACTION THAT WOULD DIRECTLY AND SPECIFICALLY AFFECT THE BUSINESS
6 IN WHICH THE CORONER HAS THE FINANCIAL INTEREST.

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8 (5) THIS SECTION APPLIES IN ADDITION TO, AND DOES NOT LIMIT,
9 ANY CONFLICTS OF INTEREST, ETHICS, OR DISCLOSURE REQUIREMENTS FOR
10 A CORONER IMPOSED BY OTHER STATE OR FEDERAL LAW.

11 **SECTION 2. Act subject to petition - effective date.** This act
12 takes effect at 12:01 a.m. on the day following the expiration of the
13 ninety-day period after final adjournment of the general assembly (August
14 12, 2026, if adjournment sine die is on May 13, 2026); except that, if a
15 referendum petition is filed pursuant to section 1 (3) of article V of the
16 state constitution against this act or an item, section, or part of this act
17 within such period, then the act, item, section, or part will not take effect
18 unless approved by the people at the general election to be held in
19 November 2026 and, in such case, will take effect on the date of the
20 official declaration of the vote thereon by the governor.