

**Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO**

REVISED

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

LLS NO. 26-0152.01 Owen Hatch x2698

SENATE BILL 26-084

SENATE SPONSORSHIP

Weissman and Frizell, Coleman, Jodeh

HOUSE SPONSORSHIP

Willford,

Senate Committees

Judiciary

House Committees

State, Civic, Military, & Veterans Affairs

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.**

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.

HOUSE
Amended 2nd Reading
March 20, 2026

SENATE
3rd Reading Unamended
February 26, 2026

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.

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 WAIVE AN OTHERWISE VALID CLAIM OF PRIVILEGE, CONFIDENTIALITY,
11 OR OTHER PROTECTION HELD BY THE ENTITY MAKING THE DISCLOSURE,
12 INCLUDING CLAIMS OF ATTORNEY-CLIENT PRIVILEGE, ATTORNEY WORK
13 PRODUCT CONFIDENTIALITY, COMMON INTEREST PRIVILEGE, DELIBERATIVE
14 PROCESS PRIVILEGE, AND ANY EXEMPTIONS FROM PUBLIC DISCLOSURE
15 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, ■ WAIVE AN OTHERWISE VALID
7 CLAIM OF PRIVILEGE, CONFIDENTIALITY, OR OTHER PROTECTION HELD BY
8 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.