



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 26-105: COUNTY EXECUTIVE OFFICER DISCLOSURES

Prime Sponsors:

Sen. Hinrichsen
Rep. Martinez; Mauro

Fiscal Analyst:

Aaron Carpenter, 303-866-4918
aaron.carpenter@coleg.gov

Bill Outcome Signed into Law

Drafting Number: LLS 26-0176

Version: Final Fiscal Note

Date: June 10, 2026

Fiscal note status: The final fiscal note reflects the enacted bill.

Summary Information

Overview. The bill requires county coroners to disclose financial interests in businesses their office regulates.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Workload
- Local Government

Appropriations. No appropriation is required.

**Table 1
State Fiscal Impacts**

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill requires county coroners to disclose financial interests in death care businesses, to post that notice on the coroner's website, and to not participate in any official action that would impact that business. In addition, coroners elected on or after November 5, 2024, must be a certified death investigator or a certified forensic pathologist if the county has a population of more than 150,000. The bill raises the population threshold to 300,000.

State Expenditures

If the bill results in more complaints to the Independent Ethics Commission within the Judicial Department, workload for the commission will increase. The exact increase will depend on the number of complaints filed. The fiscal note assumes that local officials will comply with the requirements of the law; therefore, any increase is assumed to be minimal.

Local Government

Workload for county coroners will minimally increase to make the required disclosures.

Effective Date

The bill was signed into law by the Governor on May 4, 2026, and takes effect on August 12, 2026, assuming no referendum petition is filed.

State and Local Government Contacts

Counties

Independent Ethics Commission

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).