

SENATE COMMITTEE OF REFERENCE REPORT

\_\_\_\_\_  
Chair of Committee

\_\_\_\_\_  
March 31, 2026  
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB26-144 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend printed bill, page 2, after line 1 insert:
- 2       **"SECTION 1.** In Colorado Revised Statutes, 24-21-403, **add**
- 3 (2.5) as follows:
- 4       **24-21-403. Core goals - powers and duties - rules.**
- 5       (2.5) THE SURCHARGE DESCRIBED IN SUBSECTION (2) OF THIS
- 6 SECTION IS NOT APPLICABLE ON ANY DOCUMENT FILED OR RECORDED BY
- 7 THE COUNTY CLERK AND RECORDER IF THE DOCUMENT IS EXEMPTED FROM
- 8 FEES PURSUANT TO SECTION 30-1-103 (1)."
- 9 Renumber succeeding sections accordingly.
- 10 Page 3, line 15, strike "MAY" and substitute "IS ENTITLED TO".
- 11 Page 4, line 15, after "DOLLARS;" add "AND".
- 12 Page 4, line 18, strike "DOLLARS; AND" and substitute "DOLLARS."
- 13 Page 4, strike lines 19 and 20.
- 14 Page 5, after line 18 insert:
- 15       **"SECTION 3.** In Colorado Revised Statutes, 30-1-103, **amend**
- 16 (3) as follows:
- 17       **30-1-103. Fees of county clerk and recorders - report - repeal.**
- 18       (3) (a) County governments shall be exempt from all fees
- 19 authorized to be collected under the provisions of this section whenever
- 20 the county or any agency thereof is the grantor or grantee of the document
- 21 being recorded or whenever a delegate child support enforcement unit
- 22 files or records documents for the purpose of collecting child support,

1 child support arrears, maintenance, maintenance when combined with  
2 child support, retroactive support, or child support debt.

3 (b) SURCHARGES ARE NOT APPLICABLE BY THE CLERK AND  
4 RECORDER IF THE DOCUMENT IS EXEMPTED FROM RECORDING OR FILING  
5 FEES."

6 Renumber succeeding sections accordingly.

7 Page 6, after line 7 insert:

8 "SECTION 5. In Colorado Revised Statutes, 30-10-421, add  
9 (1.6) as follows:

10 **30-10-421. Filing surcharge.**

11 (1.6) THE SURCHARGE DESCRIBED IN SUBSECTION (1) OF THIS  
12 SECTION IS NOT APPLICABLE ON ANY DOCUMENT FILED OR RECORDED BY  
13 THE COUNTY CLERK AND RECORDER IF THE DOCUMENT IS EXEMPTED FROM  
14 FEES PURSUANT TO SECTION 30-1-103(1)."

15 Renumber succeeding sections accordingly.

16 Page 12, line 21, strike "negotiable paper," and substitute "~~negotiable~~  
17 ~~paper~~; BANK CHECK, POST OFFICE MONEY ORDER, CASHIER'S CHECK,".

18 Page 14, strike lines 5 and 6 and substitute:

19 "~~(b) The description of each tract of land or town lot for which a~~  
20 ~~tax lien is sold~~ A DESCRIPTION OF THE PROPERTY ON WHICH THE TAX LIENS  
21 ARE SUBJECT TO SALE;

22 Page 26, line 17, after "(2)," insert "(4)," and after "(6)(d)," insert  
23 "(6)(e),".

24 Page 28, after line 5 insert:

25 "(4) In all cases, the owner of the property ~~shall~~ MUST have the  
26 right of redemption of the property as provided by law."

27 Page 29, after line 11 insert:

28 "(e) Any action concerning a determination and declaration by a  
29 board of county commissioners made pursuant to this subsection (6) ~~shall~~  
30 MUST be commenced within one year after the date of the board's order,  
31 or said action shall be forever barred."

32 Page 29, line 20, after "(2.5)," insert "(3),".

1 Page 30, after line 11 insert:

2 "(3) The board of county commissioners may lease such real  
3 property to an affiliated entity, but no lease shall be for a period  
4 exceeding five years. For purposes of this subsection (3), "affiliated  
5 entity" means a nonprofit entity with which the county enters into a  
6 contract for the delivery of goods or services to the county or to third  
7 parties on behalf of the county."

8 Page 36, line 10, after "fees" insert "OR SURCHARGES".

9 Page 42, after line 11 insert:

10 "(2) "BUSINESS DAY" MEANS ANY DAY THE TREASURER'S OFFICE  
11 IS OPEN TO THE PUBLIC FOR CONDUCTING OFFICIAL BUSINESS. BUSINESS  
12 DAYS DO NOT INCLUDE WEEKENDS, COLORADO LEGAL HOLIDAYS, OR ANY  
13 DAY THE OFFICE IS CLOSED PURSUANT TO COUNTY POLICY OR EMERGENCY  
14 ORDER."

15 Renumber succeeding subsections accordingly.

16 Page 42, line 21, strike "39-11.5-105." and substitute "39-11.5-106."

17 Page 43, strike line 3 and substitute "39-11.5-108."

18 Page 43, line 19, strike "39-11.5-103." and substitute "39-11.5-105."

19 Page 44, line 7, strike "39-11.5-104 (4)," and substitute "39-11.5-105  
20 (4),".

21 Page 45, strike line 5 and substitute "39-11.5-106 (2)."

22 Page 45, line 27, strike "SECTION; EXCEPT THAT A LAWFUL" and substitute  
23 "SECTION."

24 Page 46, strike lines 1 through 4.

25 Page 46, line 6, after "IN" insert "SUBSTANTIALLY".

26 Page 49, line 11, strike "FILED," and substitute "ACCEPTED,".

27 Page 49, strike lines 20 through 24 and substitute:

28 "(1) THE TREASURER MAY ACCEPT AN APPLICATION FOR A  
29 TREASURER'S DEED. IF ACCEPTED, THE TREASURER SHALL REVIEW THE

- 1 APPLICATION AS SOON AS PRACTICABLE BUT NOT LATER THAN FORTY-FIVE  
2 CALENDAR DAYS FROM THE DATE OF ACCEPTANCE TO DETERMINE  
3 WHETHER IT COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE 11.5".
- 4 Page 49, line 27, after "ALL" insert "DELINQUENT".
- 5 Page 53, strike lines 3 through 12.
- 6 Page 54, line 11, strike "39-11.5-107,".
- 7 Page 54, line 12, strike "AND 39-11.5-112." and substitute "39-11.5-112,  
8 AND 39-11.5-301.".
- 9 Page 55, line 20, after "IN" insert "SUBSTANTIALLY".
- 10 Page 58, line 8, strike "IN CERTIFIED FUNDS".
- 11 Page 58, line 15, strike "THIRD" and substitute "TENTH".
- 12 Page 63, strike line 11 and substitute:  
13 "(9) IF A PROPERTY IS SOLD".
- 14 Page 68, lines 3 and 4, strike "A CERTIFICATE OF OPTIONS FOR A  
15 TREASURER'S DEED," and substitute "PROPERTY,".
- 16 Page 69, line 17, strike "REPUBLISHED" and substitute "REPUBLICATION".
- 17 Page 70, line 13, after "DATE" insert "THAT AN INJUNCTION OR".
- 18 Page 72, line 23, strike "AND" and substitute "OR".
- 19 Page 80, line 12, strike "EITHER".
- 20 Page 95, line 7, strike "PUBLIC AUCTION." and substitute "TAX LIEN  
21 SALE.".
- 22 Page 96, line 20, strike "CERTIFIED" and substitute "RECORDED.".
- 23 Page 98, line 10, strike "39-11.5-301 (4)." and substitute "39-11.5-301  
24 (5).".

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