



**Legislative Council Staff**

*Nonpartisan Services for Colorado's Legislature*

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**Final Fiscal Note**

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<b>Drafting Number:</b>	LLS 24-1069	<b>Date:</b>	August 12, 2024
<b>Prime Sponsors:</b>	Sen. Marchman Rep. Joseph	<b>Bill Status:</b>	Signed into Law
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**Bill Topic: COUNTY CORONER & DEPUTY CORONER PERA ELIGIBILITY**

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<b>Summary of Fiscal Impact:</b>	<input type="checkbox"/> State Revenue	<input type="checkbox"/> State Transfer	<input checked="" type="checkbox"/> Local Government
	<input type="checkbox"/> State Expenditure	<input type="checkbox"/> TABOR Refund	<input checked="" type="checkbox"/> Statutory Public Entity

The bill expands the definition of "state trooper" for state retirement purposes to include coroners and deputy coroners. The bill will increase local and statutory public entity expenditures beginning in FY 2024-25.

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**Appropriation Summary:** No appropriation is required.

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**Fiscal Note Status:** The final fiscal note reflects the enacted bill.

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**Summary of Legislation**

Under current law, state troopers and their employers pay a higher contribution rate compared to other members in the Public Employees' Retirement Association (PERA). Troopers are eligible for full retirement at a younger age compared with other members. The definition of "state trooper" for retirement purposes currently includes peace officers, sheriffs, corrections officers, firefighters, and wildlife and parks and recreation officers.

The bill expands this definition to include coroners and deputy coroners who were elected, reelected, or appointed by a local government on or after January 1, 2021. The change in status applies to retirement credits earned after January 1, 2025, and does not affect credits already earned by coroners and deputy coroners.

**Local Government**

Local governments will begin paying the increased employer contribution rate for their coroners and deputy coroners beginning on January 1, 2025.

## **Statutory Public Entity**

PERA will update their forms and rules to allow for the change in classification for coroners beginning in 2025. The change in classification is not projected to have a negative actuarial impact on the fund because the bill changes prospective retirement credits and the increased contributions will balance the earlier retirement for coroners in the long-term.

## **Effective Date**

The bill was signed into law by the Governor on June 5, 2024, and it took effect on August 7, 2024.

## **State and Local Government Contacts**

Public Employees' Retirement Association

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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](#).