

**First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**INTRODUCED**

LLS NO. 19-0596.01 Gregg Fraser x4325

**HOUSE BILL 19-1057**

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**HOUSE SPONSORSHIP**

**Pelton,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**  
Business Affairs and Labor

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE PUBLICATION OF FISCAL INFORMATION BY A**  
102 **COUNTY.**

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**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>.)*

Current law requires each county to publish a report about its expenses and contracts (expense report), the salaries of public employees and officials in the county (salary report), and the financial statements for each fund kept by the county treasurer (financial statement).

The expense report is published monthly and the salary report is published twice per year. The bill changes the salary report to an annual

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

report. Commencing January 1, 2020, the bill allows a county to publish the expense report, the salary report, and the financial statement on a county website with a link to the report published in at least one legal newspaper.

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

2 **SECTION 1.** In Colorado Revised Statutes, 30-25-111, **amend**  
3 (1), (1.5), and (2); and **add** (1.3) as follows:

4 **30-25-111. Proceedings published - failure - penalty.** (1) It is  
5 the duty of the board of county commissioners of each county to publish  
6 ~~in at least one legal newspaper in the county~~ THE MANNER PROVIDED IN  
7 SUBSECTION (1.3) OF THIS SECTION a report of each claim, except salary  
8 warrants, and expenditure by it allowed and paid and taxes rebated,  
9 disclosing the name of and the amount paid to each individual or firm, a  
10 description of the services or material furnished to the county, and, as to  
11 other items, the nature of the claim and disclosing the fund charged with  
12 each expenditure. ~~Such~~ THE report shall contain a statement of any  
13 contracts for the expenditure of money not paid immediately made by the  
14 board of county commissioners, disclosing the nature and purpose of the  
15 contract, the parties thereto, and the amounts involved therein. Such  
16 reports shall be published at least monthly within thirty days following the  
17 end of the period for which made. ~~If no legal newspaper is located in the~~  
18 ~~county, either such reports shall be published in a newspaper of an~~  
19 ~~adjacent county which has general circulation in the county for which the~~  
20 ~~report is made, or the board shall cause such statements to be posted in~~  
21 ~~three conspicuous places in said county, one of which shall be the~~  
22 ~~courthouse door.~~ The county accounting office, if there is one, and  
23 otherwise the county clerk and recorder, if he is acting as the accounting

1 agency for the county, shall provide to the board of county commissioners  
2 all information necessary for the publication. The published report shall  
3 state that it is published under the direction of the board of county  
4 commissioners. Nothing in this section shall be construed as requiring the  
5 board of county commissioners to publish or make public the names of  
6 or individual public welfare payments to, or in behalf of, indigent persons  
7 receiving assistance from public welfare programs financed, in whole or  
8 in part, by federal or state funds, or any combination thereof, when such  
9 publication is specifically forbidden by law.

10 (1.3) (a) PRIOR TO JANUARY 1, 2020, A PUBLICATION REQUIRED BY  
11 THIS SECTION SHALL BE MADE IN AT LEAST ONE LEGAL NEWSPAPER IN THE  
12 COUNTY. BEGINNING JANUARY 1, 2020, SUCH PUBLICATION SHALL BE  
13 MADE:

14 (I) IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY AND MAY  
15 ALSO BE PUBLISHED AT THE CHIEF ADMINISTRATIVE OFFICE OF THE  
16 COUNTY; OR

17 (II) CONSPICUOUSLY ON THE OFFICIAL WEBSITE OF THE COUNTY,  
18 WITH A LINK TO THE REPORT PUBLISHED IN AT LEAST ONE LEGAL  
19 NEWSPAPER IN THE COUNTY.

20 (b) IF NO LEGAL NEWSPAPER IS LOCATED IN THE COUNTY, EITHER  
21 SUCH REPORTS OR LINKS SHALL BE PUBLISHED IN A NEWSPAPER OF AN  
22 ADJACENT COUNTY THAT HAS GENERAL CIRCULATION IN THE COUNTY FOR  
23 WHICH THE REPORT IS MADE, OR THE BOARD SHALL CAUSE SUCH  
24 STATEMENTS TO BE POSTED IN THREE CONSPICUOUS PLACES IN SAID  
25 COUNTY, ONE OF WHICH SHALL BE THE COURTHOUSE DOOR.

26 (1.5) Salary information for all county employees and officials  
27 shall be published ~~twice~~ annually in the manner provided in ~~subsection~~

1     ~~(1)~~ SUBSECTION (1.3) of this section. The first publication shall be in  
2     ~~August and~~ shall include each employee's title and gross monthly salary  
3     for the prior June ~~The second publication shall be in February~~ and shall  
4     list each employee by title, along with the total amount of gross salary  
5     paid to ~~such~~ THE employee during the prior calendar year. Each  
6     publication of salary information shall be accompanied by the countywide  
7     average percentage of salary that is paid in addition to regular wages as  
8     fringe benefits, including, but not limited to, insurance, medical care,  
9     retirement plans, housing, transportation, or other subsidized employee  
10    expenses.

11           (2) It is the duty of the board of county commissioners of each  
12    county to publish in ~~some legal newspaper published in the county~~ THE  
13    MANNER PROVIDED IN SUBSECTION (1.3) OF THIS SECTION the semiannual  
14    financial statement furnished to the board of county commissioners by the  
15    county treasurer ~~which~~ THAT shall include in separate columns the  
16    balance at the beginning of the period in each fund kept by the treasurer,  
17    the collections to each fund from current taxes, delinquent taxes,  
18    miscellaneous collection and transfers, withdrawals from each fund  
19    showing cash disbursements, transfers and treasurer's fees, and the  
20    balance at the end of the period in each fund. The statement shall be  
21    published within sixty days following ~~June thirtieth~~ JUNE 30 and  
22    ~~December thirty-first~~ DECEMBER 31 each year. ~~If no legal newspaper is~~  
23    ~~located in the county, either such reports shall be published in a~~  
24    ~~newspaper of an adjacent county which has general circulation in the~~  
25    ~~county for which the report is made or the board of county commissioners~~  
26    ~~shall cause such statements to be posted in three conspicuous places in~~  
27    ~~said county, one of which shall be the courthouse door.~~ The county clerk

1 and recorder shall furnish a copy of such proceedings for such  
2 publication.

3           **SECTION 2. Act subject to petition - effective date.** This act  
4 takes effect at 12:01 a.m. on the day following the expiration of the  
5 ninety-day period after final adjournment of the general assembly (August  
6 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a  
7 referendum petition is filed pursuant to section 1 (3) of article V of the  
8 state constitution against this act or an item, section, or part of this act  
9 within such period, then the act, item, section, or part will not take effect  
10 unless approved by the people at the general election to be held in  
11 November 2020 and, in such case, will take effect on the date of the  
12 official declaration of the vote thereon by the governor.