



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 26-105: COUNTY EXECUTIVE OFFICER DISCLOSURES

Prime Sponsors:

Sen. Hinrichsen
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Version: Initial Fiscal Note

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Fiscal note status: The fiscal note reflects the introduced bill.

Summary Information

Overview. The bill requires certain county officials 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 certain county officials to disclose financial interests in businesses regulated by the official, as follows:

- county coroners must disclose financial interests in death care businesses;
- county clerk and recorders must disclose financial interests in motor vehicle-related business subject to registration, titling or other official action by the clerk and recorder; and
- county assessors must disclose financial interests in a business that may be affected by valuation, classification, or assessment decisions.

If an officer discloses a financial interest, the officer must not participate in any official action that would impact that business. Finally, the bill requires coroners to report to the county clerk and reporter annually the aggregate number of referrals made to death-care providers for cases when there is an absence of a known next of kin or another responsible person.

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 covered county officials will increase to make the required disclosures. In addition, workload for county coroners will increase to track aggregate data of referrals and to report that data to the clerk and recorder.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Counties

County Clerks

County Assessors

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](#).