

# An Act

SENATE BILL 26-084

BY SENATOR(S) Weissman and Frizell, Jodeh, Coleman;  
also REPRESENTATIVE(S) Willford, Carter, Marshall.

CONCERNING THE PRESERVATION OF PRIVILEGES FOR CERTAIN STATE ENTITIES IN CONNECTION WITH INFORMATION MADE AVAILABLE TO THE OFFICE OF THE STATE AUDITOR IN THE PERFORMANCE OF ITS STATUTORILY PRESCRIBED DUTIES RELATED TO THE STATE'S FRAUD HOTLINE.

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

**SECTION 1.** In Colorado Revised Statutes, 2-3-107, **add** (2)(d) as follows:

**2-3-107. Authority to subpoena witnesses - access to records.**

(2) (d) THE DISCLOSURE OF INFORMATION OR MATERIALS, AS DEFINED IN SECTION 2-3-110.5 (1), TO THE STATE AUDITOR, THE COMMITTEE OR ANY SUCCESSOR COMMITTEE, OR THE GOVERNOR AFTER THE COMMITTEE'S APPROVAL TO SEND THE RESULTS OF AN INVESTIGATION TO THE GOVERNOR PURSUANT TO SECTION 2-3-110.5 (3)(c)(III), DOES NOT WAIVE AN OTHERWISE VALID CLAIM OF PRIVILEGE, CONFIDENTIALITY, OR

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*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

OTHER PROTECTION HELD BY THE ENTITY MAKING THE DISCLOSURE, INCLUDING CLAIMS OF ATTORNEY-CLIENT PRIVILEGE, ATTORNEY WORK PRODUCT CONFIDENTIALITY, COMMON INTEREST PRIVILEGE, DELIBERATIVE PROCESS PRIVILEGE, AND ANY EXEMPTIONS FROM PUBLIC DISCLOSURE UNDER STATE OR FEDERAL AGENCY RULE.

**SECTION 2.** In Colorado Revised Statutes, 2-3-110.5, **add** (1)(f.5) and (6) as follows:

**2-3-110.5. Fraud hotline - investigations - confidentiality - access to records - definitions.**

(1) As used in this section, unless the context otherwise requires:

(f.5) "INFORMATION OR MATERIALS" INCLUDES, BUT IS NOT LIMITED TO, ANY WRITING PREPARED OR MAINTAINED BY A STATE AGENCY OR VERBAL RESPONSE PROVIDED BY A STATE AGENCY REPRESENTATIVE TO ANY QUESTION OR INQUIRY POSED BY THE STATE AUDITOR OR THE STATE AUDITOR'S DESIGNEE THAT IS RELATED TO THE SCOPE OF AN INVESTIGATION.

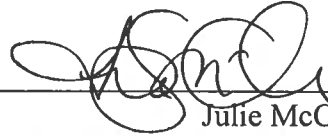
(6) THE DISCLOSURE OF INFORMATION OR MATERIALS TO THE STATE AUDITOR, THE COMMITTEE OR ANY SUCCESSOR COMMITTEE, OR THE GOVERNOR AFTER THE COMMITTEE'S APPROVAL TO SEND THE RESULTS OF THE INVESTIGATION TO THE GOVERNOR PURSUANT TO SUBSECTION (3)(c)(III) OF THIS SECTION, DOES NOT WAIVE AN OTHERWISE VALID CLAIM OF PRIVILEGE, CONFIDENTIALITY, OR OTHER PROTECTION HELD BY THE ENTITY MAKING THE DISCLOSURE, INCLUDING CLAIMS OF ATTORNEY-CLIENT PRIVILEGE, ATTORNEY WORK PRODUCT CONFIDENTIALITY, COMMON INTEREST PRIVILEGE, DELIBERATIVE PROCESS PRIVILEGE, AND ANY EXEMPTIONS FROM PUBLIC DISCLOSURE UNDER STATE OR FEDERAL AGENCY RULE.

**SECTION 3. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 12, 2026, if adjournment sine die is on May 13, 2026); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2026

and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



James Rashad Coleman, Sr.  
PRESIDENT OF  
THE SENATE



Julie McCluskie  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES



Esther van Mourik  
SECRETARY OF  
THE SENATE



Vanessa Reilly  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

APPROVED on Monday April 20<sup>th</sup> 2026 at 3:30pm  
(Date and Time)



Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO