



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

SB 26-084: NO WAIVER FOR LEGAL PRIVILEGES STATE AUDITOR DOCS

Prime Sponsors:

Sen. Weissman; Frizzell
Rep. Willford

Fiscal Analyst:

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Bill Outcome: Signed into Law

Drafting number: LLS 26-0152

Version: Final Fiscal Note

Date: May 22, 2026

Fiscal note status: The final fiscal note reflects the enacted bill.

Summary Information

Overview. The bill clarifies that state agencies do not waive legal privileges when sharing information related to a fraud hotline investigation.

No fiscal impact. The bill has no fiscal impact on state or 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 clarifies that state agencies do not waive legal privileges, such as attorney-client privilege, when sharing information with the Office of the State Auditor (OSA), the Legislative Audit Committee, or the Governor's Office in connection with investigations arising from the OSA's fraud hotline.

Background

[OSA's Fraud Hotline](#) receives reports about occupational fraud, a situation in which a state employee or contracted individual may be using their position to commit fraud against the state or others.

Assessment of No Fiscal Impact

The bill makes a legal clarification related to the OSA fraud hotline. This results in no change to state or local government revenue or expenditures. For this reason, the bill is assessed as having no fiscal impact.

Effective Date

The bill was signed into law by the Governor on April 20, 2026, and takes effect August 12, 2026, assuming no referendum petition is filed.

State and Local Government Contacts

| | |
|----------------------------------|---------------|
| Governor | Law |
| Health Care Policy and Financing | Personnel |
| Human Services | State Auditor |

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](#).