



Legislative Council Staff
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Fiscal Note

Drafting Number:	LLS 22-0237	Date:	February 1, 2022
Prime Sponsors:	Rep. Hooton	Bill Status:	House Trans. & Local Govt.
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Bill Topic: SPECIAL DISTRICT DIRECTOR RETIREMENT BENEFITS

Summary of Fiscal Impact: **No fiscal impact.** The bill clarifies that special district directors are not eligible for membership in the Public Employees' Retirement Association as a result of serving on a special district board. It has no impact on state or local revenue or expenditures.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill.

Summary of Legislation

The bill excludes a special district director who begins service on or after July 1, 2022, from becoming eligible for membership in the Public Employees' Retirement Association (PERA).

Assessment of No Fiscal Impact

Under current law, special district directors are considered employees of the special district, making their board meeting compensation subject to PERA contributions if the special district is affiliated with PERA. This bill clarifies that special district directors are not eligible for PERA as a result of serving on a special district board, which removes the requirement that a PERA deduction be taken out of their board compensation. As the bill removes an unintended administrative task for both special districts and PERA, it is assessed as having no fiscal impact.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Public Employees' Retirement Association Special Districts

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: leg.colorado.gov/fiscalnotes.