



# Fiscal Note

## Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

### SB 26-105: COUNTY EXECUTIVE OFFICER DISCLOSURES

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**Prime Sponsors:**

Sen. Hinrichsen  
Rep. Martinez; Mauro

**Fiscal Analyst:**

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**Bill Outcome** Signed into Law

**Drafting Number:** LLS 26-0176

**Version:** Final Fiscal Note

**Date:** June 10, 2026

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

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### Summary Information

**Overview.** The bill requires county coroners 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.

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**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**

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The bill requires county coroners to disclose financial interests in death care businesses, to post that notice on the coroner’s website, and to not participate in any official action that would impact that business. In addition, coroners elected on or after November 5, 2024, must be a certified death investigator or a certified forensic pathologist if the county has a population of more than 150,000. The bill raises the population threshold to 300,000.

## **State Expenditures**

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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**

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Workload for county coroners will minimally increase to make the required disclosures.

## **Effective Date**

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The bill was signed into law by the Governor on May 4, 2026, and takes effect on August 12, 2026, assuming no referendum petition is filed.

## **State and Local Government Contacts**

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Counties

Independent Ethics Commission

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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](#).