A BILL FOR AN ACT

CONCERNING THE ON-LINE PUBLICATION OF FISCAL INFORMATION BY A COUNTY.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at http://www.leg.state.co.us/billsummaries.)

Currently, a board of county commissioners is required, with certain exceptions, to publish an expenditure report each month and a financial statement twice a year. The reports and statements are required to be published in at least one newspaper in the county. The bill specifies that salary warrants are to be included in the information to be disclosed in the expenditure report. The bill allows the board to publish the
expenditure report and the financial statement on a web site maintained by the county rather than publish them in a legal newspaper.

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

**SECTION 1.** In Colorado Revised Statutes, 30-25-111, amend (1) and (2) as follows:

**30-25-111. Proceedings published - failure - penalty.** (1) It is the duty of the board of county commissioners of each county to publish ON A WEB SITE MAINTAINED BY THE COUNTY OR in at least one legal newspaper in the county a report of each claim, except INCLUDING salary warrants, and expenditure by it allowed and paid and taxes rebated, disclosing the name of and the amount paid to each individual or firm, a description of the services or material furnished to the county, and, as to other items, the nature of the claim and disclosing the fund charged with each expenditure. Such report shall contain a statement of any contracts for the expenditure of money not paid immediately made by the board of county commissioners, disclosing the nature and purpose of the contract, the parties thereto, and the amounts involved therein. THE BOARD OF COUNTY COMMISSIONERS SHALL PUBLISH such reports shall be published at least monthly within thirty days following the end of the period for which made. If A COUNTY DECIDES TO PUBLISH THE REPORT IN A NEWSPAPER AND no legal newspaper is located in the county, either such reports shall be published in a newspaper of an adjacent county which THAT has general circulation in the county for which the report is made, or the board shall cause such statements to be posted in three conspicuous places in said county, one of which shall be the courthouse door. The county accounting office, if there is one, and otherwise the county clerk and recorder, if he OR SHE is acting as the accounting agency for the
county, shall provide to the board of county commissioners all
information necessary for the publication. The published report shall state
that it is published under the direction of the board of county
commissioners. Nothing in this section shall be construed as requiring the
board of county commissioners to publish or make public the names of
or individual public welfare payments to, or in behalf of, indigent persons
receiving assistance from public welfare programs financed, in whole or
in part, by federal or state funds, or any combination thereof, when such
publication is specifically forbidden by law.

(2) It is the duty of the board of county commissioners of each
county to publish ON A WEB SITE MAINTAINED BY THE COUNTY OR in some
legal newspaper published in the county the semiannual financial
statement furnished to the board of county commissioners by the county
treasurer which shall include in separate columns the balance at the
beginning of the period in each fund kept by the treasurer, the collections
to each fund from current taxes, delinquent taxes, miscellaneous
collection and transfers, withdrawals from each fund showing cash
disbursements, transfers and treasurer's fees, and the balance at the end
of the period in each fund. The statement shall be published within sixty
days following June thirtieth and December thirty-first each year. If A
COUNTY DECIDES TO PUBLISH THE STATEMENT IN A NEWSPAPER AND no
legal newspaper is located in the county, either such reports shall be
published in a newspaper of an adjacent county which THAT has general
circulation in the county for which the report is made or the board of
county commissioners shall cause such statements to be posted in three
conspicuous places in said county, one of which shall be the courthouse
door. The county clerk and recorder shall furnish a copy of such
proceedings for such publication.

SECTION 2. Act subject to petition - effective date - applicability. (1) 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 5, 2015, if adjournment sine die is on May 6, 2015); 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 2016 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

(2) This act applies to reports and statements published on or after January 1, 2016.