

Second Regular Session  
Sixty-seventh General Assembly  
STATE OF COLORADO

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 10-0268.01 Dan Cartin

**SENATE BILL 10-114**

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**SENATE SPONSORSHIP**

**Carroll M.,**

**HOUSE SPONSORSHIP**

**Weissmann,**

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**Senate Committees**  
Judiciary

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE "COLORADO TAXPAYER TRANSPARENCY ACT OF**  
102 **2010".**

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**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>.)*

The bill extends the application of the "Colorado Open Records Act" (CORA) to all writings made, maintained, or kept by any entity that receives public moneys or performs a governmental or other public function and that relate to the receipt of the public moneys or the performance of that function.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

SENATE  
3rd Reading Unamended  
February 24, 2010

SENATE  
Amended 2nd Reading  
February 19, 2010

Each contract for the performance of a governmental or other public function entered into on or after the effective date of the bill shall specify that the records and files relating to the costs or any performance measures under the contract that are made, maintained, or kept by any entity that is a party to the contract shall be open for public inspection in accordance with CORA. This does not require a private entity to make any materials available for inspection that do not relate to the contract for the performance of a governmental or other public function.

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

2 **SECTION 1. Short title.** This act shall be known and may be  
3 cited as the "Colorado Taxpayer Transparency Act of 2010".

4 **SECTION 2.** 24-72-202 (1.6), Colorado Revised Statutes, is  
5 amended to read:

6 **24-72-202. Definitions.** As used in this part 2, unless the context  
7 otherwise requires:

8 (1.6) "Institutionally related foundation" means a nonprofit  
9 corporation, foundation, institute, or similar entity that is organized for  
10 the benefit of one or more institutions OR FOR THE BENEFIT OF A PRINCIPAL  
11 DEPARTMENT OF THE EXECUTIVE BRANCH OF STATE GOVERNMENT and that  
12 has as its principal purpose receiving or using private donations to be held  
13 or used for the benefit of an institution OR DEPARTMENT. An  
14 institutionally related foundation shall be deemed not to be a  
15 governmental body, agency, or other public body for any purpose.

16 **SECTION 3.** 24-72.4-103 (1) (a), Colorado Revised Statutes, is  
17 amended to read:

18 **24-72.4-103. Web-based system - enhancements.** (1) No later  
19 than January 1, 2010, the chief information officer shall modify the  
20 web-based system to meet the following requirements:

21 (a) The state expenditures and revenues data included in the

1 web-based system shall be the expenditure and revenue data included in  
2 the state financial system database, commonly known as the financial data  
3 warehouse, created by the office of information technology on behalf of  
4 the state controller pursuant to the authority set forth in section  
5 24-30-202; except that, regardless of the form of the data in the financial  
6 data warehouse, where access to each individual transaction is likely to  
7 hinder, rather than foster, the goal of accountability and transparency, the  
8 system may provide access to aggregated information;

9 SECTION 4. 24-101-401, Colorado Revised Statutes, is amended  
10 to read:

11 **24-101-401. Public access to procurement information.**

12 (1) Except as provided in section 24-103-202 (4), procurement  
13 information shall be a public record and shall be available to the public,  
14 as provided in sections 24-72-203 and 24-72-204.

15 (2) (a) EACH CONTRACT ENTERED INTO BY A GOVERNMENTAL  
16 BODY PURSUANT TO THE PROVISIONS OF THIS CODE SHALL SPECIFY THAT  
17 THE CONTRACT IS OPEN TO INSPECTION BY THE PUBLIC.

18 (b) THE RECORDS RELATING TO THE COSTS OR ANY PERFORMANCE  
19 MEASURES UNDER THE CONTRACT THAT ARE MADE, MAINTAINED, OR KEPT  
20 BY ANY PARTY TO THE CONTRACT SHALL BE AVAILABLE TO THE  
21 GOVERNMENTAL BODY FOR PURPOSES OF THE "COLORADO OPEN RECORDS  
22 ACT", PART 2 OF ARTICLE 72 OF THIS TITLE.

23 (c) ON OR BEFORE SEPTEMBER 1, 2010, EACH CONTRACT ENTERED  
24 INTO PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (2) SHALL BE  
25 MADE AVAILABLE AND ACCESSIBLE TO THE PUBLIC ON THE WEB SITE  
26 MAINTAINED BY THE GOVERNMENTAL BODY THAT ENTERED INTO THE  
27 CONTRACT, EXCEPT FOR PORTIONS THEREOF THAT ARE SUBJECT TO

1 PARAGRAPH (e) OF THIS SUBSECTION (2).

2 (d) NOTHING IN THIS SUBSECTION (2) SHALL BE CONSTRUED TO  
3 REQUIRE A GOVERNMENTAL BODY OR A CUSTODIAN TO MAKE ANY PUBLIC  
4 RECORDS AVAILABLE FOR INSPECTION OR OTHERWISE ACCESSIBLE TO THE  
5 PUBLIC THAT A CUSTODIAN IS OTHERWISE AUTHORIZED OR REQUIRED TO  
6 DENY INSPECTION OF PURSUANT TO SECTION 24-72-204.

7 (e) ANY PORTION OF ANY CONTRACT OR OTHER RECORD COVERED  
8 BY THIS SUBSECTION (2) THAT IS DESIGNATED AND ATTESTED BY THE  
9 GOVERNMENTAL CONTRACTOR TO BE EXEMPT FROM DISCLOSURE  
10 PURSUANT TO STATE OR FEDERAL STATUTE SHALL INITIALLY BE WITHHELD  
11 FROM THE PUBLIC BY THE GOVERNMENTAL BODY, PENDING  
12 DETERMINATION OF THE APPLICABILITY OF AN EXEMPTION FROM  
13 INSPECTION PURSUANT TO SECTION 24-72-204.

14 (f) UPON RECEIPT OF ANY RECORDS REQUEST PURSUANT TO  
15 PARAGRAPH (E) OF THIS SUBSECTION (2), THE GOVERNMENTAL BODY  
16 SHALL NOTIFY THE GOVERNMENT CONTRACTOR OF THE REQUEST. THE  
17 GOVERNMENTAL BODY SHALL PROVIDE SUCH RECORDS UNLESS THE  
18 GOVERNMENT CONTRACTOR MAKES THE DESIGNATION AND ATTESTATION  
19 REQUIRED BY PARAGRAPH (e) OF THIS SUBSECTION (2) WITHIN  
20 TWENTY-ONE DAYS OF SUCH NOTIFICATION.

21 SECTION 5. 27-10.5-105 (2), Colorado Revised Statutes, is  
22 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

23 **27-10.5-105. Community centered boards - designation -**  
24 **purchase of services and supports by community centered boards.**

25 (2) Once a community centered board has been designated pursuant to  
26 this section, it shall, subject to available appropriations:

27 (k) (I) MAKE AVAILABLE FOR INSPECTION TO THE PUBLIC, WITH

1 ACCESS, ANY CONTRACT OR PUBLIC RECORDS RELATING TO THE  
2 DESIGNATION OF THE COMMUNITY CENTERED BOARD OR TO THE SERVICES  
3 AND SUPPORTS PROVIDED BY THE BOARD. THE DEPARTMENT SHALL  
4 MAINTAIN A COPY OF EACH SUCH CONTRACT OR RELATED RECORD, WHICH  
5 CONTRACT OR RECORD SHALL BE A PUBLIC RECORD FOR PURPOSES OF THE  
6 "COLORADO OPEN RECORDS ACT", PART 2 OF ARTICLE 72 OF TITLE 24,  
7 C.R.S.

8 (II) ON OR BEFORE SEPTEMBER 1, 2010, EACH CONTRACT  
9 SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (k) SHALL BE MADE  
10 AVAILABLE AND ACCESSIBLE TO THE PUBLIC ON THE WEB SITE MAINTAINED  
11 BY THE DEPARTMENT.

12 (III) NOTHING IN THIS PARAGRAPH (k) SHALL BE CONSTRUED TO  
13 REQUIRE A COMMUNITY CENTERED BOARD OR THE DEPARTMENT TO MAKE  
14 ANY PUBLIC RECORDS AVAILABLE FOR INSPECTION THAT A CUSTODIAN IS  
15 OTHERWISE AUTHORIZED OR REQUIRED TO DENY INSPECTION OF PURSUANT  
16 TO SECTION 24-72-204, C.R.S.

17 **SECTION 6. Act subject to petition - effective date.** This act  
18 shall take effect at 12:01 a.m. on the day following the expiration of the  
19 ninety-day period after final adjournment of the general assembly (August  
20 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a  
21 referendum petition is filed pursuant to section 1 (3) of article V of the  
22 state constitution against this act or an item, section, or part of this act  
23 within such period, then the act, item, section, or part shall not take effect  
24 unless approved by the people at the general election to be held in  
25 November 2010 and shall take effect on the date of the official  
26 declaration of the vote thereon by the governor.