

Guidance on Reporting Gifts and Honoraria

Introduction:

This brief guide is intended to aid elected officials and candidates in reporting gifts and honoraria in accordance with Colorado law. The Colorado Secretary of State's Office has received numerous questions about what an elected official or candidate needs to report. Given the somewhat complicated nature of the statute governing gifts and honoraria and the various decisions and opinions from the Colorado Independent Ethics Commission ("IEC") regarding gifts, we thought you might find a brief guide helpful. Please do not hesitate to contact us if you have questions or would like to provide feedback. Thanks!

Please Note: This guide is for reference purposes only and is not intended as legal advice. As such, please read all applicable laws to ensure proper reporting.

Applicable Laws and Resources:

Please review Section 24-6-203, C.R.S., before reporting gifts and honoraria. In addition, the IEC has issued a series of decisions and advisory opinions regarding gifts. You may find it helpful to review the IEC's website: <https://www.colorado.gov/iec>

Who must report gifts and honoraria?

Every candidate for or incumbent in "public office" must report gifts and honoraria. "Public office" includes:

- Governor
- Lieutenant Governor
- Secretary of State
- Attorney General
- State Treasurer
- Member of the Colorado General Assembly
- Member of the State Board of Education
- Regent of The University of Colorado
- Judge on the Colorado Court of Appeals
- Judge on the Colorado Supreme Court
- District Attorney
- Any Officer of the following:
 - County
 - Municipality
 - City and County

- School District
- Elected office of a Special District if compensation exceeds \$2,400/year.

“Public office” *does not* include:

- President or Vice President of the United States
- Senator or Representative in United States Congress
- Office in a political party

To whom must I report gifts and honoraria?

You must report your gifts and honoraria to the “appropriate officer.” In most instances, the appropriate officer is the same person with whom you must file your campaign finance reports.

Appropriate Officer:

Secretary of State	Municipal Clerk
<ul style="list-style-type: none"> ● Statewide Offices ● County Offices ● Judges ● School District Offices ● Special District Offices 	<ul style="list-style-type: none"> ● Municipal Offices ● City and County Offices

When must I report gifts and honoraria?

You must report your gifts and honoraria quarterly on the following dates:

- January 15
- April 15
- July 15
- October 15

Your report must cover the period since the previous report.

I am an incumbent leaving office. Must I file a final report?

Yes. If you are an incumbent and you leave office between October 15 and January 15, you must file the January 15 report that covers the period since the October 15 report.

How and where do I report my gifts and honoraria?

For statewide offices, you must file your report electronically on the Secretary of State’s website:

<http://tracer.sos.colorado.gov/PublicSite/Forms.aspx>

For municipal and city and county offices, please contact your municipal clerk for filing instructions.

What must I disclose on my gifts and honoraria report?

Elected officials

If you are an elected official you must disclose the following:

- Any payment for a speech, appearance, or a publication
- Payment of or reimbursement for travel and lodging expenses for attendance at a:
 - Convention;
 - Fact-finding mission or trip; or
 - Other meeting

Note: You need not disclose the payment or reimbursement if it was made from:

- Public money by a state or local government; or
- The funds of an association of public officials or public entities whose membership includes the elected office or the government entity in which the office is held

But if the reimbursement is from a joint governmental organization listed in section 2-3-311, you must disclose it. Those organizations are:

- The council of state governments;
 - The national conference of state legislatures;
 - The energy council; and
 - The American legislative exchange council.
- Subject to the exceptions in Amendment 41, any gift of a meal to a political party's fundraising event¹

Candidates elected to office who have not yet been sworn in:

If you are a candidate and have been elected to office but have not yet been sworn in, you are not yet subject to the prohibitions on receiving certain gifts and other things of value that elected officials are not permitted to receive. As such, you must report your receipt of those gifts. You must report the following:

- All items listed immediately above in the “elected officials” section

¹ See section 3 of article XXIX of the Colorado Constitution for exceptions

- Money over \$75 (adjusted for inflation)², including but not limited to, any:
 - Loan, pledge, or advance of money;
 - Guarantee of loan of money; or
 - Forbearance or forgiveness of indebtedness

- Any gift with a value over \$75, including:
 - Real property;
 - Personal Property; or
 - Any other item

- Any loan of real or personal property with a value over \$75.
Note: The “value” of the loan is the cost saved or avoided by the candidate by not borrowing, leasing, or purchasing the property from a source available to the general public.

- Tickets to a sporting, recreational, educational, or cultural event with a value over \$75.

² Calculated in accordance with section 3 of article XXIX of the Colorado Constitution