



**COLORADO**  
Department of Revenue

## **COLORADO OPEN RECORDS ACT POLICY FOR THE COLORADO DEPARTMENT OF REVENUE (CDOR)**

The Colorado Department of Revenue (the Department) is committed to transparency and open government. The following policy specifies how the Colorado Open Records Act (“CORA”) (24-72-201 to 206, C.R.S.) will be applied in a uniform and reliable manner. This policy will help ensure the Department complies in all respects with CORA and meets all constitutional and statutory duties to the people of Colorado in an orderly and expeditious manner. This policy is not intended to be duplicative of CORA or supersede state law.\*

This policy applies solely to records request where the Department is the custodian of records pursuant to CORA. Other state agencies or government agencies may have different CORA policies.

### **CDOR procedure for handling records requests**

All records requests made to the Department must be submitted by request form at [www.colorado.gov/revenue/cora](http://www.colorado.gov/revenue/cora). The Communications Director/PIO will oversee and coordinate all open records requests with assistance from a Designee or Custodian of Records. If there are questions about the records to be provided to the requestor, the Attorney General’s office will be contacted for advisement.

Records requests or requestors that cite the federal Freedom of Information Act (FOIA) will be treated as though they were made pursuant to CORA.

When responding to a records request, the Department shall make every effort to respond within three working days as required by 24-72-203(3)(b), C.R.S. The three working-day response time begins the first working day following receipt of the request. A request received when the Department is officially closed will be considered received as of the following working day. The Department can issue up to a seven-working-day extension if it finds extenuating circumstances exist, as described in 24-72-203(3)(b), C.R.S.

Employees of the Department should not assume a document is exempt from CORA or take it upon themselves to modify, redact or omit any records they are required to provide for a request pursuant to this policy, or his or her designee handling the request. Decision about the applicability of CORA to particular writings will be made by the Communications Director/PIO or Designee.

When feasible, the Department will try to provide electronic copies of files to requestors if such alternative is significantly less burdensome to provide than paper records (see “The format of record produced” below.) When responsive records cannot be easily or cost-effectively provided electronically to a requestor, the Department will work with the requestor to schedule a time to inspect the records in person. The Department is open from 8 a.m. to 5 p.m. Monday through Friday, excluding holidays. The records must be inspected at a Department building. The requestor must provide a photo ID prior to inspecting the records. The ID will be held until the review is complete. A Department employee must accompany the requestor at all times during the inspection.

\*This policy also generally applies to requests made pursuant to the Colorado Criminal Justice Records Act.

## **Fees for document retrieval, review, copies and release of records**

The Department will review the volume of the request, the staff time required to produce the record, and the type of format for the record, before setting a fee. All fees must be prepaid by cash, check, cashier's check, or money order prior to the release of the records. If the records requested are not in the custody of the Department, the requestor will be notified of this fact.

For requests where the Department anticipates photocopies and/or more than one hour of staff time will be consumed, the Department will provide the requestor with advance notice and an estimate of costs. Such costs must be paid in full before the production of records, unless alternative arrangements are made.

The Department will charge \$0.25 per page for all documents photocopied. When researching, retrieving, reviewing or producing records consumes more than one hour of staff time, the Department will charge \$20 to \$30 an hour (after the first hour). This also includes when specialized document production or specialized skills are required to research, retrieve, review, locate, compile or produce records pursuant to a records request, including the use of third-party contractors. Any costs charged to a requestor shall not exceed the actual cost of producing the records, in accordance with 24-72-205 (5)(a), C.R.S. and applicable law.

## **The format of records produced**

CORA guarantees that all public records must be open for inspection by any person at a reasonable time, except as provided in CORA or as otherwise specifically provided by law (24-72-201, C.R.S.). CORA does not guarantee access to public records in a specific format. When the production or review of the records in a specific format would interfere with the regular discharge of duties of the Department's employees (24-72-203(1)(a), C.R.S.) or levy an undue burden upon the Department, the Department will determine the appropriate format for the records to be produced. Records maintained electronically may be produced electronically at the Department's discretion; this may or may not mean records are provided in their native format.

The Department may require that members of the public or press only be allowed to review copies of the documents, when the Department determines that allowing access to the originals could interfere with the regular discharge of duties of the Department or its staff or production of original records could jeopardize the condition of the records.

*Last Updated: November 5, 2014*