ADVANCE SHEET HEADNOTE
September 8, 2025

2025 CO 54

No. 23SC834, *People v. Hollis*—Restitution—Money Advanced by Law Enforcement Agencies—Extraordinary Direct Public Investigative Costs—Buy Money—§ 18-1.3-602, C.R.S. (2024)—*People v. Juanda*, 2012 COA 159, 303 P.3d 128—*Teague v. People*, 2017 CO 66, 395 P.3d 782.

The supreme court holds that unrecovered "buy money" used to purchase illegal drugs from a suspect during an undercover transaction is neither "money advanced by a law enforcement agency" under section 18-1.3-602(3)(a), C.R.S. (2024), nor an "extraordinary direct public investigative cost" under section 18-1.3-602(3)(b). Accordingly, the court concludes that the People are not entitled to restitution for the unrecovered buy money under either statutory provision. Because the court of appeals reached the same result, albeit on slightly different grounds, the supreme court affirms the judgment vacating the restitution order.

The Supreme Court of the State of Colorado
2 East 14th Avenue • Denver, Colorado 80203

2025 CO 54

Supreme Court Case No. 23SC834
Certiorari to the Colorado Court of Appeals
Court of Appeals Case No. 20CA1746

Petitioner:

The People of the State of Colorado,

v.

Respondent:

Nathan Crawford Hollis.

Judgment Affirmed
en banc
September 8, 2025

Attorneys for Petitioner:
Philip J. Weiser, Attorney General
Marixa Frias, Assistant Attorney General
Denver, Colorado

Attorneys for Respondent:
Megan A. Ring, Public Defender
Lisa Weisz, Deputy Public Defender
Denver, Colorado

JUSTICE SAMOUR delivered the Opinion of the Court, in which **JUSTICE HOOD**, **JUSTICE GABRIEL**, **JUSTICE HART**, and **JUSTICE BERKENKOTTER** joined.
JUSTICE BOATRIGHT, joined by **CHIEF JUSTICE MÁRQUEZ**, dissented.

JUSTICE SAMOUR delivered the Opinion of the Court.

¶1 Victims of crime "endure undue suffering and hardship resulting from physical injury, emotional and psychological injury, or loss of property." § 18-1.3-601(1)(a), C.R.S. (2024). In Colorado, persons responsible for causing such suffering and hardship are "under a moral and legal obligation to make full restitution to those harmed by their misconduct." § 18-1.3-601(1)(b). Our General Assembly has declared that restitution is at once a rehabilitative mechanism for offenders and a deterrent to future criminality. § 18-1.3-601(1)(c), (d).

¶2 But what financial losses in criminal cases are eligible to be recompensed under Colorado's restitution framework? Restitution is generally defined in section 18-1.3-602(3)(a), C.R.S. (2024) ("subsection (3)(a)"), as "any pecuniary loss suffered by a victim." As pertinent here, subsection (3)(a) further states that restitution includes but is not limited to "money advanced by law enforcement agencies." *Id.* Separate and apart from the overarching definition in subsection (3)(a), however, there are additional "financial obligations" and "costs" that our legislature has identified as falling under the umbrella of restitution. *See* § 18-1.3-602(3)(a.5)–(d). As relevant here, section 18-1.3-602(3)(b) ("subsection (3)(b)") provides that restitution "may also include extraordinary direct public . . . investigative costs."

¶3 In this case, the People rely on subsections (3)(a) and (3)(b) in arguing that Nathan Crawford Hollis must pay restitution to law enforcement for the "buy money" that undercover officers gave him in exchange for drugs during several undercover transactions.[1] According to the People, the buy money qualifies both as "money advanced by law enforcement agencies" and thus a "pecuniary loss suffered by a victim," *see* § 18-1.3-602(3)(a), and as an "extraordinary direct public . . . investigative cost[]," *see* § 18-1.3-602(3)(b). We reject the People's contentions. Instead, we hold that buy money used during undercover drug transactions is neither "money advanced by law enforcement agencies" under subsection (3)(a) nor an "extraordinary direct public . . . investigative cost[]" under subsection (3)(b).[2]

¶4 Hence, we conclude that (1) the law enforcement agency involved in this case did not "advance[]" money to Hollis or anyone else under subsection (3)(a) and (2) although the buy money may have been a "direct public . . . investigative cost[]," it was not an extraordinary one under subsection (3)(b). Because the court

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[1] In this opinion, "buy money" refers to money allocated to a law enforcement agency to purchase drugs as part of an investigation or operation, and "drugs" refers to illegal drugs.

[2] The only argument put forth by the People in support of their position that the unrecovered buy money constituted a pecuniary loss suffered by a victim under subsection (3)(a) is that it was money advanced by a law enforcement agency. We limit our subsection (3)(a) analysis accordingly.

of appeals ruled that the People were not entitled to restitution under subsections (3)(a) and (3)(b), albeit based on reasoning that differs slightly from ours, we affirm its judgment vacating the district court's restitution order.

¶5 Before turning to this case's facts and procedural history, we pause just long enough to recite the relevant portions of the statutory definition of restitution (i.e., subsections (3)(a) and (3)(b)). These provisions help place in context the parties' contentions and the lower courts' decisions before the case landed on our certiorari runway.

I. Relevant Parts of the Statutory Definitions of "Restitution" and "Victim"

¶6 Our General Assembly has defined restitution in pertinent part as:

> (3)(a) *"Restitution" means any pecuniary loss suffered by a victim and includes but is not limited to* all out-of-pocket expenses, interest, loss of use of money, anticipated future expenses, rewards paid by victims, *money advanced by law enforcement agencies*, money advanced by a governmental agency for a service animal, adjustment expenses, and other losses or injuries proximately caused by an offender's conduct and that can be reasonably calculated and recompensed in money. "Restitution" does not include damages for physical or mental pain and suffering, loss of consortium, loss of enjoyment of life, loss of future earnings, or punitive damages.
>
> . . . .
>
> (b) *"Restitution" may also include extraordinary direct public and all private investigative costs*.

§ 18-1.3-602 (emphases added).

II. Facts and Procedural History

¶7 The Weld County Drug Task Force ("Task Force") comprises officers from Weld County law enforcement agencies and is tasked with investigating drug-related offenses. During a period spanning the better part of a year, the Task Force conducted multiple undercover drug transactions with Hollis. Each time, the officers gave Hollis buy money in exchange for drugs. And each time, Hollis walked away with the buy money. When Hollis was eventually arrested, about two weeks after the last transaction, the officers could not locate any of the buy money they'd given him. Hollis was subsequently charged in six separate cases.

¶8 After Hollis pleaded guilty to two counts of distribution of a controlled substance as part of a global disposition, the district court sentenced him to prison. Following a post-sentencing restitution hearing, the court granted the People's request for an order requiring Hollis to pay back the buy money used during the undercover transactions completed with him. It thus ordered Hollis to pay $1,640 in restitution to the Task Force. Hollis appealed the restitution order, and a division of the court of appeals reversed. *People v. Hollis*, 2023 COA 91, ¶ 1, 541 P.3d 620, 621.

¶9 First, the division was unpersuaded by the People's assertion that the buy money was "money advanced by law enforcement agencies" under subsection (3)(a). *Id.* at ¶ 9, 541 P.3d at 622 (alterations omitted) (quoting

§ 18-1.3-602(3)(a)). It reasoned that the phrase "money advanced by law enforcement agencies" is qualified by the phrase "pecuniary loss suffered by a victim." *Id.* (alterations omitted) (quoting § 18-1.3-602(3)(a)). Consequently, explained the division, "money advanced by law enforcement agencies" must be advanced in relation to a victim's pecuniary loss, not for investigative drug deals with suspects. *Id.* (alterations omitted) (quoting § 18-1.3-602(3)(a)). And the division determined that the Task Force was not a "victim" because it was not a "person aggrieved by the conduct of an offender." *Id.* at ¶¶ 10–11, 541 P.3d at 622 (quoting the statutory definition of "victim" in section 18-1.3-602(4)(a)). In this regard, the division noted that the Task Force's legal rights were not adversely affected; rather, stated the division, the Task Force "simply spent money allocated to it 'in order to fulfill [its] public function,' which is investigating drug-related crimes." *Id.* at ¶ 11, 541 P.3d at 622 (alteration in original) (quoting *People v. Padilla-Lopez*, 2012 CO 49, ¶ 18, 279 P.3d 651, 655). Thus, the division concluded that the public at large, not the Task Force, was the victim of Hollis's crimes. *Id.*

¶10 In its analysis, the division acknowledged that it was parting company with *People v. Juanda*, 2012 COA 159, 303 P.3d 128. *Hollis*, ¶ 13, 541 P.3d at 623. There, a different division decided that the buy money in question was covered by subsection (3)(a) because it was money "advanced" by the Drug Enforcement Administration ("DEA") to its undercover agent, who then used it to buy drugs

from Juanda. *Juanda*, ¶ 8, 303 P.3d at 129. The *Juanda* division considered the DEA to be a victim, concluding that the agency had been "aggrieved" or "harmed by an infringement of [its] legal rights." ¶¶ 11–12, 303 P.3d at 130 (quoting *Padilla-Lopez*, ¶ 16, 279 P.3d at 654 (quoting *Aggrieved,* Black's Law Dictionary (9th ed. 2009))). But the division in *Juanda* said that, even if the DEA had not been aggrieved, subsection (3)(a) still would have applied because a government agency "may recover costs expressly authorized by the restitution statute, regardless of whether its legal rights have been infringed." ¶ 13, 303 P.3d at 130. And, in that division's view, there was express authority from the legislature in subsection (3)(a) permitting the recovery of the buy money as "money advanced" by the DEA. *Id.*

¶11 Because the *Juanda* division "[i]n essence . . . read the statute to mean any money advanced by law enforcement for any purpose is recoverable as restitution," the division in this case declined to follow in its footsteps. *Hollis*, ¶ 12, 541 P.3d at 622–23. The division here explained that *Juanda* failed to give meaning to the placement of the phrase "money advanced by law enforcement" within subsection (3)(a) and thus divorced that phrase from the requirement in the same subsection that the advance be made in connection with a victim's pecuniary loss. *Id.*, 541 P.3d at 623. And since the Task Force was not itself a victim and didn't advance the buy money in relation to a victim's pecuniary loss, the division

concluded that the buy money was not recoverable as restitution under subsection (3)(a). *Id.* at ¶¶ 10–11, 14, 541 P.3d at 622–23.

¶12 Second, the division held that subsection (3)(b) didn't authorize the district court's restitution order because the buy money didn't qualify as "extraordinary direct public . . . investigative costs." *Id.* at ¶ 15, 541 P.3d at 623 (omission in original) (quoting § 18-1.3-602(3)(b)). On this front, too, the division disagreed with *Juanda*. *Id.* at ¶ 18, 541 P.3d at 623.

¶13 In *Juanda*, the division determined that buy money is an "'extraordinary direct public . . . investigative cost[]'" because it is "surrendered, not to those who provide goods and services, but to the criminal offender." ¶ 9, 303 P.3d at 130 (alterations in original) (quoting § 18-1.3-602(3)(b)). In so doing, the division relied on a case from Michigan, where that state's court of appeals opined that buy money is "qualitatively unlike the expenditure of other money related to a criminal investigation, because it results directly from the crime itself; that is, the money is lost when it is exchanged for the controlled substance." *Id.* (quoting *People v. Crigler*, 625 N.W.2d 424, 428 (Mich. Ct. App. 2001)).

¶14 But the division in the case before us thought that *Juanda*'s reliance on *Crigler* was misplaced. *Hollis*, ¶ 18, 541 P.3d at 623. It observed that *Crigler* had nothing to do with whether buy money is an "extraordinary direct public . . . investigative cost[]" because Michigan's restitution statute doesn't include that phrase. *Id.* at

¶ 19, 541 P.3d at 624 (omission in original). Instead, the analysis in *Crigler* was focused on whether the law enforcement agency at issue, the state police's Narcotics Enforcement Team ("NET"), was a "victim," a term that has a very different statutory definition from that found in its Colorado counterpart. *Id.* at ¶ 18, 541 P.3d at 623. And, given the differences in how the two states define "victim" in the restitution context, the division found it unsurprising that the decision in *Crigler* to ascribe victim status to the NET could not be squared with our court's pronouncement that law enforcement agencies are generally *not* victims unless they "fall within the defining scope of the underlying criminal statute as a primary victim." *Id.* (quoting *Padilla-Lopez*, ¶ 11, 279 P.3d at 654).

¶15 Rather than lean on *Crigler*, as did the *Juanda* division, the division in this case turned to our decision in *Teague v. People*, 2017 CO 66, 395 P.3d 782, which postdated *Juanda*. *Hollis*, ¶ 21, 541 P.3d at 624. In *Teague*, we interpreted the phrase "extraordinary direct public . . . investigative costs" in subsection (3)(b) by focusing on the plain meaning of the word "extraordinary." ¶ 15, 395 P.3d at 785–86.

¶16 Applying *Teague*, the division determined that "purely investigative costs that are routinely incurred and specifically budgeted," including funds to be utilized as buy money, are ordinary, not extraordinary. *Hollis*, ¶ 21, 541 P.3d at

624. Accordingly, it held that the People's restitution request could not prevail under subsection (3)(b). *Id.*

¶17 The People thereafter sought our review, and we granted their petition. We agreed to consider "[w]hether a law enforcement agency is entitled to restitution for unrecovered 'buy money' under section 18-1.3-602(3)(a) and (b), C.R.S. (2023), as was held in *People v. Juanda*, 303 P.3d 128 (Colo. App. 2012)[,] and contrary to the court of appeals holding here."

III. Analysis

A. Standard of Review and Relevant Tenets of Statutory Construction

¶18 In Colorado, restitution in criminal cases is a creature of statute. *See Sanoff v. People*, 187 P.3d 576, 577, 579 (Colo. 2008). This case requires us to interpret different provisions of the statutory definition of restitution.

¶19 We review de novo questions of law, including those involving statutory interpretation. *Dubois v. People*, 211 P.3d 41, 43 (Colo. 2009). "In construing a statute, we aim to ascertain and give effect to the intent of the General Assembly." *Id.* Our first (and often only) step in discerning our legislature's intent is to accord a statute's words and phrases their plain and ordinary meaning. *Padilla-Lopez*, ¶ 7, 279 P.3d at 653. To do so, we read such words and phrases in context and in accordance with the rules of grammar. *People v. Howell*, 2024 CO 42, ¶ 8, 550 P.3d 679, 683. Further, we're required to consider "the entire statutory scheme" and "to

give 'consistent, harmonious, and sensible effect to all of its parts,'" avoiding interpretations that result in superfluous or meaningless words or "'illogical or absurd results.'" *Id.* (quoting *People v. Rau*, 2022 CO 3, ¶ 16, 501 P.3d 803, 809); *see also Pineda-Liberato v. People*, 2017 CO 95, ¶ 39, 403 P.3d 160, 166. If the language of a statute is clear and we're able to decipher the legislative intent with reasonable certainty, there is no need to resort to other tools of statutory interpretation. *Teague*, ¶ 8, 395 P.3d at 784.

B. Buy Money Is Not Recoverable as Restitution Under Either Subsection (3)(a) or Subsection (3)(b)

1. Subsection (3)(a)

¶20 As mentioned, subsection (3)(a) states in pertinent part that "[r]estitution" refers to "*any pecuniary loss suffered by a victim and includes* but is not limited to . . . *money advanced by law enforcement agencies*." § 18-1.3-602(3)(a) (emphases added). The People maintain that the division erred in determining that the reason buy money could not be deemed money advanced in relation to the "pecuniary loss suffered by a victim" is that the Task Force was not "aggrieved" by Hollis's conduct and is thus not a "victim" for purposes of restitution. *See* § 18-1.3-602(4)(a) (defining "[v]ictim" as "any person aggrieved by the conduct of an offender"); *see also Padilla-Lopez*, ¶ 16, 279 P.3d at 654 (relying on Black's Law Dictionary to define "aggrieved" as "having legal rights that are adversely affected"). Hollis counters that the division's analysis was correct because the Task Force does not fit within

the definition of "victim" in section 18-1.3-602(4)(a). We need not declare a victor in this tug-of-war because we conclude that the buy money was not "money advanced" by the Task Force under subsection (3)(a).

¶21 At the outset, we note, as does Hollis, that when a law enforcement agency "does not fall within the defining scope of the underlying criminal statute as a primary victim," its pecuniary losses cannot be recompensed as restitution unless the legislature has "specifically enumerate[d]" them "within the restitution statute." *Padilla-Lopez*, ¶ 11, 279 P.3d at 654; *see also Dubois*, 211 P.3d at 46 (indicating that "typically the legislature must specifically include law enforcement costs within the restitution statute for them to be eligible for an award of restitution"). In this case, it is undisputed that neither the Task Force specifically nor law enforcement generally falls within the scope of any of the charging statutes as a primary victim. So, the buy money qualifies for restitution only if it is specifically enumerated in the restitution statutory scheme. The People maintain that it is, pointing to the phrase "money advanced by law enforcement agencies" in subsection (3)(a).

¶22 "[A]dvanced" is not defined in section 18-1.3-602. We therefore may resort to recognized dictionaries for assistance in interpreting it. *See Cowen v. People*, 2018 CO 96, ¶ 14, 431 P.3d 215, 218–19.

¶23 The word "advance" is defined by Black's Law Dictionary as "[t]he furnishing of money or goods before any consideration is received in return." *Advance*, Black's Law Dictionary (12th ed. 2024). Similarly, Merriam-Webster's online dictionary provides that an "advance" is "a provision of something (such as money or goods) before a return is received." *Advance*, Merriam-Webster Dictionary, https://www.merriam-webster.com/dictionary/advance [https://perma.cc/56YM-CAD]; *see also id.* (stating that an example of the use of the word "advance" is when someone "advance[s] a loan").

¶24 Thus, for example, in defining the crimes of "financing extortionate extensions of credit" and "financing criminal usury," our legislature has recognized that a defendant "advances money . . . as a gift, a loan, or an investment" for purposes of extortion or usury. §§ 18-15-105 to -106, C.R.S. (2024). Gifts, loans, and investments are advances of money because they are furnished without *immediately* receiving something of value in return (i.e., before, and sometimes without, receiving any consideration). In the context of law enforcement, a police department or prosecution's office might advance money in a domestic violence case for pecuniary losses related to the relocation of a victim.

¶25 Here, the Task Force didn't provide, furnish, or supply money to Hollis without immediately receiving something in return. Nor did the Task Force give him money with the expectation that he would be obligated to repay it at some

point in the future without a court order compelling him to do so. In providing Hollis the buy money through its undercover officers, the Task Force was certainly not lending it to him. Rather, the Task Force's undercover officers tendered the buy money to Hollis as consideration for the drugs he provided. This was a sales/purchase transaction: Hollis gave the undercover officers the drugs upon receiving the buy money from them. In other words, it was an exchange of money for drugs.

¶26 Tellingly, the People impliedly concede the point: They don't assert that the Task Force (or anyone acting on its behalf) advanced money to Hollis. Instead, they argue that the "money advanced" requirement in subsection (3)(a) was fulfilled when the Task Force gave its *undercover officers* the buy money. But this is a strained interpretation that would rob the "money advanced" requirement of any purpose.

¶27 All officers are necessarily members of a law enforcement agency, and they can't use or spend any of their agency's money without the agency giving it to them in the first place. Conversely, agencies, as inanimate entities, cannot use or spend money on their own. Indeed, agencies do not act on their own; they act through human beings. So, any money a law enforcement agency uses or spends, including buy money, involves human beings within that agency.

¶28 This case highlights both points. The undercover officers who bought drugs from Hollis are members of the Task Force, and they could not have used or spent the Task Force's buy money unless the Task Force gave it to them. And, on the flip side, the Task Force could not have used or spent any of its buy money to obtain drugs from Hollis unless it gave it to its officers.

¶29 We have a hard time believing that the legislature perceived a need to state in subsection (3)(a) that, as the People suggest, money from a law enforcement agency used or spent by an officer within that agency constitutes "money advanced" by the agency if the money was first given to the officer by the agency. Under the People's approach, whenever anyone in a law enforcement agency uses or spends that agency's money, then money has necessarily been "advanced" by the law enforcement agency because it was obviously given by the agency to the specific individual or individuals who used or spent it. Had this been the legislature's intent, it presumably would have referred to "money used or spent by law enforcement agencies" or "money used or spent by anyone within a law enforcement agency."

¶30 Notably, the legislature referred to "money advanced" one other time in section 18-1.3-602, and it did so immediately after the phrase in subsection (3)(a) under scrutiny here. In subsection (3)(a), the legislature stated that restitution is "any pecuniary loss suffered by a victim and includes but is not limited to . . .

money advanced by law enforcement agencies, money advanced by a governmental agency for a service animal . . . ." § 18-1.3-602(3)(a) (emphasis added). But while the legislature chose not to define "money advanced by law enforcement agencies," it elected to define "money advanced by a governmental agency for a service animal" as "*costs incurred* by a peace officer, law enforcement agency, fire department, fire protection district, or governmental search and rescue agency for the veterinary treatment and disposal of a service animal . . . harmed [in the line of duty] . . . and for the training of an animal . . . to replace [such] a service animal." § 18-1.3-602(2.3) ("subsection (2.3)") (emphasis added).

¶31 If, as the People intimate, the plain and natural meaning of "money advanced" is *costs incurred*—including as a result of unrecovered buy money—there would have been no need to equate "money advanced" with "costs incurred" in the definition of "money advanced by a governmental agency for a service animal" in subsection (2.3). Yet, the legislature felt compelled to do so in that definition. Were the People correct, the legislature presumably would have defined "money advanced by a governmental agency for a service animal" as *money advanced* "by a peace officer, law enforcement agency, fire department, fire protection district, or governmental search and rescue agency for the veterinary treatment and disposal of a service animal . . . harmed [in the line of duty] . . . and for the training of an animal . . . to replace [such] a service animal."

§ 18-1.3-602(2.3); *see generally Mook v. Bd. of Cnty. Comm'rs*, 2020 CO 12, ¶ 34, 457 P.3d 568, 576 ("If the legislature believed the term 'contiguous' referred to both touching *and* non-touching parcels, there would have been no need for it to clarify in [multiple] statutes that contiguity isn't defeated by physical separation.").

¶32 We are unwilling to extend the legislature's treatment of "[m]oney advanced" in subsection (2.3) to "money advanced" in the phrase at issue here. The legislature could have defined "money advanced by law enforcement agencies" consistent with the way it defined "money advanced by a governmental agency for a service animal," thereby making clear that "money advanced" in the former phrase also refers to "costs incurred." It elected not to do so, and this is a drafting decision we must respect. "Just as important as what the statute says is what the statute does not say." *Auman v. People*, 109 P.3d 647, 656 (Colo. 2005). Hence, we view the legislature's decision to not define "money advanced by law enforcement agencies" as intentional, *see id.* at 657, "and, of course, we must refrain from adding words to the statute," *Mook*, ¶ 35, 457 P.3d at 576.

¶33 We ultimately infer that the legislature wanted to ascribe a particular meaning to "money advanced" in the context of service animals harmed in the line of duty, but not in other contexts. And "[i]n the absence of . . . a definition" of "money advanced" in those other contexts, we must read this statutory term "in

accordance with its ordinary or natural meaning." *Cowen*, ¶ 14, 431 P.3d at 218 (omission in original). We do so here.

¶34 Of course, the legislature could have also simply referred to *costs incurred* in both of the phrases under comparison: *costs incurred* by law enforcement agencies, *costs incurred* by a law enforcement agency for a service animal. After all, it used "costs incurred" multiple times throughout section 18-1.3-602, so it obviously knew how to use that term. In subsection (3)(a), however, it chose instead to: (1) refer to "money advanced by law enforcement agencies" and "money advanced by a governmental agency for a service animal"; (2) define the latter phrase as allowing restitution for *costs incurred* by peace officers or specific governmental agencies to treat, dispose of, or replace a service animal harmed in the line of duty; and (3) leave the former phrase undefined.

¶35 Construing "money advanced by law enforcement agencies" now as *costs incurred* by law enforcement agencies would alter the language the legislature used. Equally concerning, it would expand the scope of restitution to a nigh-absurd degree and render superfluous the provisions in section 18-1.3-602(3) restricting the recovery of costs incurred by law enforcement. *See, e.g.*, § 18-1.3-602(3)(b) (allowing restitution for "extraordinary" costs incurred during an investigation); § 18-1.3-602(3)(c)(I) (permitting restitution related to "costs incurred" in carrying out only particular aspects of drug crime investigations—for

example, evidence testing, preservation, and storage). Such limitations would be rendered meaningless if "money advanced" by law enforcement agencies simply meant *costs incurred* by law enforcement agencies.

¶36 Besides, as we stated earlier, where, as here, a law enforcement agency isn't included as a primary victim in the charging statutes, the agency's pecuniary losses are not eligible to be recompensed as restitution unless the legislature has specifically identified them as such in the restitution statutory scheme. *Padilla-Lopez*, ¶ 11, 279 P.3d at 654 (relying on *Dubois*, 211 P.3d at 46). That certain law enforcement costs were specifically included as eligible for restitution in section 18-1.3-602(3) suggests that the legislature did not mean to sanction the recovery of *all* costs incurred by law enforcement.

¶37 In the end, we conclude that, although the buy money undercover officers gave Hollis in exchange for drugs may have been a cost incurred by the Task Force, it was not "money advanced" by the Task Force. Accordingly, like the division, we reject the People's subsection (3)(a) contention, though we do so on slightly different grounds.

2. Subsection (3)(b)

¶38 The People urge that the buy money also qualifies as an "extraordinary direct public . . . investigative cost[]" and that, therefore, the Task Force was entitled to restitution under subsection (3)(b). We are unmoved.

¶39 We do not walk on untrodden ground here. Just eight years ago, in *Teague*, which involved two consolidated sexual assault criminal cases, we were called upon to determine whether the costs associated with a victim's examination conducted by a Sexual Assault Nurse Examiner ("SANE") were extraordinary investigative costs under subsection (3)(b). ¶ 1, 395 P.3d at 783. We explained that in everyday usage "extraordinary" refers to "'more than ordinary,' 'not of the ordinary order or pattern,' and 'going beyond what is usual, regular, common, or customary.'" *Id.* at ¶ 15, 395 P.3d at 786 (quoting *Extraordinary*, Webster's Third New International Dictionary (2002));[3] *see also Cowen*, ¶ 14, 431 P.3d at 218–19 (indicating that courts may rely on recognized dictionaries to discern the plain and ordinary meaning of undefined statutory words).

¶40 In determining that the costs of SANE exams were "extraordinary," we discussed the "hybrid nature" of such exams. *Teague*, ¶ 2, 395 P.3d at 783. We observed that a SANE exam, "[a]s both a medical and investigative response to a sexual offense," performed "dual roles," functioning "not only as a valuable tool

[3] We note that Black's Law Dictionary contains an almost identical definition: "[b]eyond what is usual, customary, regular, or common." *Extraordinary*, Black's Law Dictionary (12th ed. 2024). Merriam-Webster's online dictionary defines the term along the same lines: "going beyond what is usual, regular, or customary" or "exceptional to a very marked extent." *Extraordinary*, Merriam-Webster Dictionary, https://www.merriam-webster.com/dictionary/extraordinary [https://perma.cc/PFE2-BNZP].

for collecting sexual-assault evidence but also as a patient-centered medical procedure that is sensitive to victims' treatment needs, conducted by medical personnel, and limited to the scope of victims' informed consent." *Id.* In our view, the "dual nature" of a SANE exam separated it "from more workaday investigative processes." *Id.* at ¶ 16, 395 P.3d at 786.

¶41 Significantly, however, we implied that the inherent dual medical–investigative features of SANE exams, alone, were not sufficient to convince us that the costs of such exams were extraordinary. *See id.* In this regard, we observed that, while medical personnel may perform blood draws, autopsies, and other medical procedures that also have a dual medical–investigative nature, it was "beyond . . . usual" for such personnel to simultaneously "play such a *large role* in the investigative process *while remaining sensitive to the treatment needs and dignity of patients* who have just experienced traumatizing events." *Id.* (emphases added). Sexual offenses, we noted, generally require a SANE to perform both the medical and investigative functions at once—preserving, collecting, and documenting evidence all while contemporaneously providing counseling and honoring a victim's informed consent. *Id.* We added that even after an exam, a SANE must be available to testify in the event a criminal proceeding is initiated. *Id.* So, it was the multifaceted and complex character of SANE exams, not just their

dual medical–investigative functions, that ultimately prompted us to hold that the costs associated with such exams were not only extraordinary but unique. *Id.*

¶42 True, in emphasizing the weight we placed on the uniqueness of a SANE exam, we made clear that our decision was not based on "the frequency with which police are called upon to investigate" sexual assaults. *Id.* But nowhere did we say that the regularity or commonality of an investigative procedure is irrelevant to the analysis under subsection (3)(b). Had we said so, we would have contravened the plain meaning of "extraordinary," which explicitly refers to something that's not regular or common. *Id.* at ¶ 15, 395 P.3d at 786. Put differently, while we didn't need to rely on the infrequency of a SANE exam to conclude that it was an extraordinary investigative procedure, we should not be misunderstood as having established that it is always immaterial under subsection (3)(b) whether an investigative procedure is irregular or uncommon.

¶43 Guided by *Teague*, we now conclude that in the year 2025 there is nothing extraordinary about an officer's use of buy money to conduct an undercover drug transaction. It is certainly not beyond what is usual, regular, common, or customary.

¶44 Law enforcement agencies have been using buy money for more than four decades now. *See* Howard A. Katz, *Narcotics Investigations: Developing and Using Informants*, 7 Police L. Q. 5, 11 (April 1978) (describing in 1978, almost five decades

ago, the best practices for the use of buy money during criminal investigations); *see also Gall v. United States*, 21 F.3d 107, 112 (6th Cir. 1994) (concluding in 1994, more than three decades ago, that the government is not a victim for purposes of receiving restitution for the drug buy money used and the investigative costs incurred). What's more, today, the use of buy money is such a widely accepted practice by law enforcement in this country that it has become customary. Indeed, the Task Force conducts five to ten undercover drug transactions every month, which adds up to as many as 120 each year, and it has a budget for buy money, official policies and procedures for its use and documentation, a safe for its storage, and a machine for counting and recording it. While the use of buy money may have been avant-garde in the 1970s and 80s, it is run of the mill in 2025.

¶45 Moreover, there is nothing unusual or unique about the use of buy money. Unlike a SANE examination, which has dual medical–investigative functions and is inherently complex and multifaceted, the use of buy money is purely investigative and lacks the traits that persuaded us in *Teague* to conclude that a SANE examination is extraordinary. If, as we suggested in *Teague*, dual medical–investigative tools like blood draws and autopsies, which are performed by medical personnel, do not qualify as extraordinary, ¶ 16, 395 P.3d at 786, we don't see why the use of buy money during undercover drug transactions, which are performed by officers, should.

¶46 The People nevertheless assert that "the loss" of buy money is extraordinary because it's a cost borne directly from an offender's commission of drug distribution. However, to the extent buy money is unrecovered, that's just a cost of doing criminal investigations—no different than any other ordinary cost associated with criminal investigations. The annals of Colorado case law are replete with references to offenders receiving money from law enforcement during a criminal investigation. *See, e.g.*, *People v. Williams*, 2020 CO 78, ¶ 4, 475 P.3d 593, 595 (noting that the defendant was convicted based in part on the testimony of paid informants); *People v. Ornelas-Licano*, 2020 COA 62, ¶ 63, 490 P.3d 714, 724 (stating that the defendant was convicted based in part on the testimony of a "jailhouse witness" who had previously served as a paid police informant eleven times). The money used by law enforcement in these cases was not recovered either. Were we to embrace the People's position here, it would risk opening Pandora's box.

¶47 Lastly, the People insist that we should consider the use of buy money extraordinary because we need "to take the profit out of crime." While everyone would agree that this is a laudable goal, it is a policy matter better suited for the legislature. Our task in terms of subsection (3)(b) is to answer a rather narrow question: Are the costs associated with unrecovered buy money used during an undercover drug transaction extraordinary for purposes of restitution? We

answer that question in the negative for the reasons we've articulated. There is nothing unusual, irregular, uncommon, or uncustomary about a law enforcement agency's use of buy money during an undercover drug transaction in 2025.

IV. Conclusion

¶48 We conclude that neither subsection (3)(a) nor subsection (3)(b) supports the People's request to obtain restitution for the buy money officers used during the undercover drug transactions they conducted with Hollis. Accordingly, we overrule *Juanda* and affirm the judgment of the division in this case.

JUSTICE BOATRIGHT, joined by **CHIEF JUSTICE MÁRQUEZ**, dissented.

JUSTICE BOATRIGHT, joined by CHIEF JUSTICE MÁRQUEZ, dissenting.

¶49 In holding that unrecovered buy money does not constitute restitution, Maj. op. ¶ 3, the majority provides a windfall for the defendant who profited by illegally distributing drugs. If someone were to ask 100 random people whether a defendant should be permitted to keep the money paid to them by an undercover agent during a criminal investigation, certainly the vast majority would answer no. While we are not persuaded by public opinion, this sensible notion must have informed the legislature's intent in drafting Colorado's restitution statutes. The legislature could not have intended for drug dealers to keep the money that law enforcement used during an investigation. This outcome defies logic. In my view, the answer to the question of "what is an extraordinary cost" is not as complex as the majority makes it: ordinary costs are expenses that occur regardless of specific incidences of criminal activity, like wages and benefits for police officers; conversely, extraordinary costs are expenses that only occur because of a specific investigation. It is a simple "but for test." Because the majority eschews the most straightforward answer and its conclusion cannot reflect legislative intent, causing an unjust result, I respectfully dissent.

I. Analysis

¶50 The legislature has proclaimed that "[p]ersons found guilty of causing . . . suffering and hardship should be under a moral and legal obligation

to make *full restitution*." § 18-1.3-601(1)(b), C.R.S. (2024) (emphasis added). This may include "*extraordinary* direct public and all private investigative costs." § 18-1.3-602(3)(b), C.R.S. (2024) (emphasis added). Further, one of the purposes of restitution is to deter future criminality by "tak[ing] the profit out of crime." *People v. Borquez*, 814 P.2d 382, 385 (Colo. 1991); *see also* § 18-1.3-601(1)(d).

¶51 The legislature has not defined the term "extraordinary" nor provided examples of "extraordinary direct public . . . investigative costs" within the meaning of section 18-1.3-602(3)(b). However, this court has addressed the meaning of "extraordinary," as it applies to restitution, in *Teague v. People*, 2017 CO 66, ¶¶ 15–16, 395 P.3d 782, 785–86, as did a division of the court of appeals in *People v. Juanda*, 2012 COA 159, ¶ 9, 303 P.3d 128, 130.[1]

¶52 Based on those precedents, I disagree with the majority's interpretation of "extraordinary" in section 18-1.3-602(3)(b). The majority also looks to *Teague* for the definition of extraordinary; it reasons that the Sexual Assault Nurse Examiner ("SANE") exams in *Teague* were extraordinary because of their dual and "beyond . . . usual" nature. Maj. op. ¶¶ 40–41 (quoting *Teague*, ¶ 16, 395 P.3d at 786). Guided by this reasoning, the majority concludes that "there is nothing

[1] While the majority focuses much of its analysis on the meaning of "money advanced by law enforcement agencies" under section 18-1.3-602(3)(a), I do not address that issue because my conclusion that restitution is recoverable here as an "extraordinary" investigative cost under section 18-1.3-602(3)(b) is sufficient to resolve this case.

extraordinary about an officer's use of buy money to conduct an undercover drug transaction." *Id.* at ¶ 43. It goes on to clarify that the regularity or commonness of a procedure can be material under section 18-1.3-602(3)(b), even though it wasn't in *Teague*, and emphasizes the commonness of buy money as a factor weighing in favor of its ordinariness. *Id.* at ¶¶ 42, 44–45. The majority overthinks the definition of extraordinary costs.[2]

¶53 In my view, the majority's conclusion that buy money is not an "extraordinary" cost is misplaced because (1) costs' frequencies are not dispositive; (2) budgeting for a cost does not render it routine; and (3) buy money is directly attributable to a specific investigation. Further, ordinary costs are simply fixed expenses incurred regardless of criminal activity. Accordingly, I would hold that unrecovered buy money *is* an "extraordinary" investigative cost under section 18-1.3-602(3)(b) because it is used in *specific* investigations.

A. A Cost's Purpose Is Dispositive, Not Its Frequency

¶54 In *Teague*, we found that the costs of SANE exams are "recoverable as restitution under section 18-1.3-602(3)(b)" because they are "extraordinary." ¶¶ 15–17, 395 P.3d at 785–86. In doing so, we specifically endorsed the common

[2] In defense of the majority's rationale, although *Teague* still supports my conclusion, I believe our court overcomplicated the definition of extraordinary costs in that case as well.

meaning of the word extraordinary—"'more than ordinary,' 'not of the ordinary order or pattern,' and 'going beyond what is usual, regular, common, or customary.'" *Id.* at ¶ 15, 395 P.3d at 786 (quoting *Extraordinary*, Webster's Third New International Dictionary (2002)). With this definition in mind, we assessed the hybrid nature of SANE exams, emphasizing that they require medical personnel to perform two functions simultaneously: "preserving evidence while stabilizing, documenting as well as counseling, collecting evidence without breaching a victim's informed consent." *Id.* at ¶ 16, 395 P.3d at 786. We concluded that the expense of SANE exams is an "extraordinary" cost under section 18-1.3-602(3)(b) "based on the unique nature of the *exam* at issue here, not the nature of the *crime* or the frequency with which police are called upon to investigate that crime." *Id.* Contrary to the majority's reasoning, this demonstrates that the frequency with which a cost arises is not dispositive of whether it is extraordinary. *See id.* Indeed, SANE exams are common in the investigation of sexual assault crimes, yet their expenses are still recoverable as extraordinary costs. Thus, it follows that it is inconsequential whether controlled buys are frequently used when investigating the illegal distribution of substances. *See* Maj. op. ¶¶ 42, 44 (explaining that frequency can be material and referencing law enforcement's use of buy money as a "widely accepted" and "customary" practice).

¶55 Similarly, in *Juanda*, a division of the court of appeals addressed whether "buy money constitutes an 'extraordinary direct public . . . investigative cost[]' under section 18-1.3-602(3)(b)." ¶ 9, 303 P.3d at 130 (omission and alteration in original). Like Hollis, Juanda sold drugs to an undercover agent and accepted buy money as part of the exchange. *Id.* at ¶¶ 2–3, 303 P.3d at 129. The division concluded that "[a]lthough undercover drug transactions are common, . . . buy money is an extraordinary cost because it is surrendered, not to those who provide goods and services, but to the criminal offender."[3] *Id.* at ¶ 9, 303 P.3d at 130. I agree with the *Juanda* division that part of what makes buy money different from other law enforcement costs is that it is surrendered to a criminal offender. *See id.* Thus, it is a cost directly attributable to a specific defendant.

¶56 Rather than focusing on frequency, *Teague* and *Juanda* considered a cost's purpose or qualitative nature as the dispositive factor in determining whether a cost was extraordinary. In *Teague*, the purpose of the SANE exam was to investigate a crime *and* provide medical treatment, which is "beyond . . . usual" for medical personnel. ¶ 16, 395 P.3d at 786. In *Juanda*, the purpose of the buy money was "qualitatively unlike the expenditure of other money related to a

[3] Interestingly, *Juanda* was published in 2012. At that time, the court of appeals declared buy money as an extraordinary cost, making it subject to restitution. Because the legislature has not amended the statute in response, it is reasonable to infer that the General Assembly thought *Juanda* was correct.

criminal investigation, because it result[ed] directly from the crime itself; that is, the money [was] lost when it [was] exchanged for the controlled substance." ¶ 9, 303 P.3d at 130 (quoting *People v. Crigler*, 625 N.W.2d 424, 427 (Mich. Ct. App. 2001)). In both cases, the costs were extraordinary because they were "beyond what is usual, regular, common, or customary." *Teague*, ¶ 15, 395 P.3d at 786 (quoting *Extraordinary*, Webster's Third New International Dictionary (2002)); *see also Juanda*, ¶ 9, 303 P.3d at 130.

¶57 The buy money lost in this case is the same as that in *Juanda*. Here, the undercover agent gave Hollis the buy money in exchange for drugs. The buy money served its purpose by both furthering the investigation into Hollis's illicit drug activity and, later, helping to prove distribution. As in *Juanda*, the use and loss of those funds was a cost because of the agency's inability to recover them, and it is "extraordinary" because it was incurred due to the conduct of a specific individual. *See* ¶ 9, 303 P.3d at 130 (reasoning "that buy money is an extraordinary cost because it is surrendered . . . to the criminal offender").

B. Budgeting Does Not Render a Cost Routine

¶58 The majority reasons that unrecovered buy money is an ordinary cost because it is a budgeted expense. Maj. op. ¶ 44. I strongly disagree.

¶59 Being budgeted as a line item doesn't indicate that a cost is ordinary. It merely shows that administrators found it prudent to set money aside in their

budget in case such an expense should arise. For example, one would not argue that because a law enforcement agency has allocated money for using drones to protect a visiting dignitary, the use of those funds would be an ordinary cost. Further, it is a routine practice for costs that are specifically deemed extraordinary to occupy a line item in a budget. *See, e.g.*, *Winter Park Devil's Thumb Inv. Co. v. BMS P'ship*, 926 P.2d 1253, 1256 (Colo. 1996) (describing a limited partnership certificate in which each partner was responsible for up to a prescribed amount of "extraordinary expenses" per year); *see also In re Op. of the Justices*, 2 N.E.2d 789, 790 (Mass. 1936) (stating that the legislature's general appropriation bill's budget contained a line item for "extraordinary expenses"); *Adams v. Lott*, 150 So. 596, 597 (Fla. 1933) (explaining that a county budget law authorized inclusion of likely expenditures for "extraordinary expenses").

¶60 The fact that buy money is a budgeted cost does not detract from the extraordinary quality of those funds, particularly in this case where the money was unrecoverable. Indeed, the division in *Juanda* observed that buy money is often recovered after an arrest; it is unusual that the law enforcement agency is unable to recover the buy money. ¶ 8, 303 P.3d at 129. Like in *Juanda*, here, the buy money was only lost because the agent (strategically) did not arrest Hollis immediately after the exchange. In fact, buy money is not inherently unrecoverable. In both this case and *Juanda*, the effectiveness of the investigation

dictated that the money was not recoverable until after the defendant's arrest. Just because police departments budget for the event that buy money may not be recovered does not make that cost ordinary.

¶61 Additionally, the state controller is statutorily required to account for costs as "ordinary recurring expenses," "capital outlays," or "*extraordinary* expenses." § 24-30-202(12)(f), C.R.S. (2024) (emphasis added). Therefore, public agencies are required to account for extraordinary expenses (costs) in their budgets. In the simplest of terms, if a public agency did not have a line item in its budget for this type of expenditure, then where would this money come from? Public agencies don't have slush funds. Hence, how money is accounted for in a budget is completely irrelevant to the question before us.

C. Buy Money Is Directly Attributable to a Specific Investigation

¶62 In my view, ordinary costs are fixed expenses incurred regardless of an individual instance of criminal activity. These include costs such as uniforms, equipment upkeep, benefits, and salaries. None of these ordinary costs are directly attributable to a specific investigation because they are regularly, predictably paid—regardless of any individual instance of criminal activity. Using this case as an example, it would be impossible to accurately attribute any of these ordinary costs to investigating Hollis's alleged criminal activities; such costs would be incurred irrespective of any criminal conduct by Hollis.

¶63 Buy money, in contrast, is directly attributable to a specific investigation. It represents the "funds used by the police to purchase the drugs which [lead] to [a criminal suspect's] conviction." *State v. Evans*, 512 N.W.2d 259, 259 (Wis. Ct. App. 1994). When an undercover agent presents buy money to or exchanges it with a suspect, that money becomes attributable to a specific investigation and the investigated suspect.[4] Here, Hollis accepted buy money from an agent, and the agency was unable to recover it. Thus, the unrecovered buy money is directly attributable to Hollis. And now, because of the majority's decision, he gets to keep it.

II. Conclusion

¶64 Because I conclude that unrecovered buy money is an "extraordinary" investigative cost and, therefore, qualifies as restitution under section 18-1.3-602(3)(b), I do not reach the issue of whether the unrecovered buy money qualifies as restitution under section 18-1.3-602(3)(a). For the foregoing reasons, I respectfully dissent.

[4] Officer Oliveros (who was on the Weld County Drug Task Force investigating Hollis) testified at the restitution hearing that buy money is marked with recorded serial numbers so the agency can confirm its origin when it's recovered.