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ADVANCE SHEET HEADNOTE September 15, 2025

#### 2025 CO 56

No. 23SC956, By the Rockies v. Perez-Labor and Industry — Colorado Wage Claim Act—Limitation of Actions—Colorado Minimum Wage Act—Recovery of Balance of Minimum Wage—Courts and Court Procedures—General Limitation of Actions Six Years.

This case requires the supreme court to decide which statute of limitations applies to claims asserted under the Minimum Wage Act, § 8-6-118, C.R.S. (2024). The Act itself is silent on this topic. The district court below concluded that the two- or three-year limitations period set forth in the Wage Claim Act, § 8-4-122, C.R.S. (2024), applies. It then granted a motion to dismiss Samuel Perez's complaint as untimely because it was undisputed that Perez filed his complaint five years after By the Rockies, LLC allegedly violated the Minimum Wage Act.

A split division of the court of appeals reversed the district court's judgment. It concluded that the default six-year limitations period set forth in section 13-80-103.5(1)(a), C.R.S. (2024), which applies to claims seeking to recover a "liquidated debt or an unliquidated, determinable amount of money" applies to

claims brought under the Minimum Wage Act. *Perez v. By the Rockies, LLC,* 2023 COA 109, ¶ 8, 543 P.3d 1054, 1055 (quoting § 13-80-103.5(1)(a)).

The supreme court granted certiorari to resolve which limitations period applies. It now concludes that the two- or three-year statute of limitations period in the Wage Claim Act applies to claims brought under the Minimum Wage Act. Accordingly, the court reverses the judgment of the court of appeals and remands the case to the division with directions to reinstate the district court's order of dismissal.

### The Supreme Court of the State of Colorado

2 East 14th Avenue • Denver, Colorado 80203

#### 2025 CO 56

#### Supreme Court Case No. 23SC956

Certiorari to the Colorado Court of Appeals Court of Appeals Case No. 22CA1791

#### **Petitioners:**

By the Rockies, LLC, and Duane Layton,

v.

### **Respondent:**

Samuel Perez.

#### **Judgment Reversed**

*en banc* September 15, 2025

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JUSTICE BERKENKOTTER delivered the Opinion of the Court, in which CHIEF JUSTICE MÁRQUEZ, JUSTICE BOATRIGHT, JUSTICE HOOD, JUSTICE GABRIEL, and JUSTICE HART joined.
JUSTICE SAMOUR did not participate.

JUSTICE BERKENKOTTER delivered the Opinion of the Court.

- $\P 1$ This case requires us to decide which statute of limitations applies to claims asserted under the Minimum Wage Act, § 8-6-118, C.R.S. (2024). The Act itself is silent on this topic. The district court below concluded that the two- or three-year limitations period set forth in the Wage Claim Act, § 8-4-122, C.R.S. (2024), applies. It then granted a motion to dismiss Samuel Perez's complaint as untimely because it was undisputed that Perez filed his complaint five years after By the Rockies, LLC ("BTR") allegedly violated the Minimum Wage Act. A split division of the court of appeals reversed the district court's judgment. It concluded that the default six-year limitations period set forth in section 13-80-103.5(1)(a), C.R.S. (2024), which applies to claims seeking to recover a "liquidated debt or an unliquidated, determinable amount of money" applies to claims brought under the Minimum Wage Act. Perez v. By the Rockies, LLC, 2023 COA 109, ¶ 8, 543 P.3d 1054, 1055 (quoting § 13-80-103.5(1)(a)).
- We granted certiorari to resolve which limitations period applies and now conclude that the two- to three-year statute of limitations period in the Wage Claim Act governs such claims.<sup>1</sup> Accordingly, we reverse the judgment of the

<sup>&</sup>lt;sup>1</sup> The Wage Claim Act states that "[a]ll actions brought pursuant to this article shall be commenced within two years after the cause of action accrues . . . except that all actions brought for a willful violation . . . shall be commenced within three years." § 8-4-122. Because the matter here does not involve an allegedly willful

court of appeals and remand the case to the division with directions to reinstate the district court's order of dismissal.

### I. Facts and Procedural History

- In 2022, Perez filed a claim for relief pursuant to the Minimum Wage Act, which, among other things, creates a private right of action to enforce the payment of unpaid wages. § 8-6-118, C.R.S. (2024). As mentioned, Perez asserted that BTR failed to provide him and other employees their required meal and rest breaks during their shifts while he was employed by BTR in 2016 and 2017.
- BTR moved to dismiss Perez's complaint as untimely. It acknowledged that because the Minimum Wage Act contains no explicit limitations period, the applicable statute of limitations *could* default to the six-year limitations period for actions to "recover a liquidated debt or an unliquidated, determinable amount of money." § 13-80-103.5(1)(a). But it argued that the court should instead apply the two-year limitations period set out in the Wage Claim Act because that statute, which applies to *any claims for unpaid wages*, is, by definition, more specific to unpaid wage claims than the default limitation that applies to debt collection actions. It explained that applying the Wage Claim Act's statute of limitations to Perez's Minimum Wage Act claim makes sense because both provisions are part

violation, and for ease of reading, going forward we refer to the Wage Claim Act's limitations provision as a two-year limitations period.

of the same overarching statutory scheme. Additionally, BTR asserted that applying the six-year limitations period would conflict with other well-established wage protection laws, all of which apply two- or three-year statutes of limitations to claims seeking to recover unpaid wages.

In response, Perez urged the district court to deny BTR's motion to dismiss. First, he pointed to the limiting language in the Wage Claim Act. It provides that

All actions brought pursuant to *this article* shall be commenced within two years after the cause of action accrues and not after that time; except that all actions brought for a willful violation of this article shall be commenced within three years after the cause of action accrues and not after that time.

§ 8-4-122 (emphasis added). He argued that this two-year limitations period only applies to actions brought "pursuant to this article" — meaning *article 4 of title 8. Id.* The plain language of the statute, he asserted, necessarily excludes actions brought under the Minimum Wage Act, which is codified in *article 6 of title 8*.

Perez additionally posited that the General Assembly has ratified this interpretation. It amended the Minimum Wage Act twice, he observed, after a federal district court held that the six-year limitations period applies to such claims, without expressing any disagreement with the court's holding. *See Sobolewski v. Boselli & Sons, LLC*, 342 F. Supp. 3d 1178, 1188–89 (D. Colo. 2018). If the General Assembly had intended a different interpretation, according to Perez, it would have already explicitly said so. Last, Perez argued that even if the Wage

Claim Act's limitations period was applicable, the district court should defer to the most fundamental statutory construction rule: the explicit legislative directive to interpret the Minimum Wage Act to maximize employee protection. *See* § 8-6-102, C.R.S. (2024) ("Whenever this article or any part thereof is interpreted by any court, it shall be liberally construed by such court.").

The district court agreed with BTR. First, the court noted that when two acts ¶7 are part of the same statutory scheme – such as the Wage Claim Act under article 4 of title 8 and the Minimum Wage Act under article 6 of title 8 – and both authorize private rights of action to recover monetary damages, they should be considered together when analyzing a statute of limitations issue. See Pilmenstein v. Devereux Cleo Wallace, 2021 COA 59, ¶ 25, 492 P.3d 1059, 1064-65. Regardless of whether a claim arises under the Wage Claim Act or the Minimum Wage Act, the district court emphasized that "the purpose . . . is to recover some form of allegedly unpaid wages." (Quoting Balle-Tun v. Zeng & Wong, Inc., No. 21-cv-03106-NRN, 2022 WL 1521767, at \*4 (D. Colo. May 13, 2022)). Then, the district court relied on this court's guidance to determine which of the two limitations periods applies: (1) a later enacted statute should be applied over an earlier enacted statute; (2) the more specific of two applicable statutes should be applied; and then, (3) the longer of two applicable statutes should be applied. See Reg'l Transp. Dist. v. Voss, 890 P.2d 663, 668 (Colo. 1995). Because the Wage Claim Act is part of an overarching statutory scheme concerning wages and is the more specific of the two applicable statutes of limitations, the district court applied the two-year limitations period and granted BTR's motion to dismiss.

- Perez appealed, contending that (1) the district court erred by applying the two-year limitations period rather than the general six-year limitations period for Minimum Wage Act claims; (2) the district court erred by relying on rules of statutory construction without first finding any statutory ambiguity; and (3) even if the statute was ambiguous, the court failed to credit the legislative directive to interpret the Minimum Wage Act in favor of employee protection.
- A split division of the court of appeals agreed with Perez and reversed the district court's judgment. *Perez*, ¶ 21, 543 P.3d at 1057. First, the majority explained that Perez's Minimum Wage Act claim fit the description of a "liquidated debt or an unliquidated, determinable amount of money" set forth in the six-year limitations period. *Id.* at ¶ 8, 543 P.3d at 1055 (quoting § 13-80-103.5(1)(a)). And because the Minimum Wage Act contains no limitations provision specific to Minimum Wage Act claims, the majority stated that "it would seem clear" that the six-year limitations period applies. *Id.* Next, the majority concluded that the limitations period set forth in the Wage Claim Act applies only to claims brought pursuant to the Wage Claim Act. *Id.* at ¶ 10, 543 P.3d at 1056. It reasoned that the legislature's decision to cabin the Wage Claim Act's limitations

provision to claims brought pursuant to article 4 "clearly manifests the legislature's intent that the general six-year limitations provision applies to article 6 claims." Id. at ¶ 11, 543 P.3d at 1056.

The majority was not convinced by BTR's argument that different limitations periods for violations of the Minimum Wage Act and the Wage Claim Act offended the legislature's intent because "the purposes of and investigatory powers authorized by the acts are different." *Id.* at ¶ 17, 543 P.3d at 1057. In its view the "Wage Claim Act ensures timely payment of wages and defines methods of payment of wages," while the Minimum Wage Act "aims to preserve the 'welfare of the state of Colorado' by protecting workers 'from conditions of labor that have a pernicious effect on their health and morals.'" *Id.* (quoting § 8-6-101(1)).

The majority was also unpersuaded that the limitations period should be three years or less because Minimum Wage Order regulations "promulgated by the Colorado Department of Labor and Employment require employers to maintain employment records for only three years." Id. at ¶ 18, 543 P.3d at 1057. Last, the division did not share BTR's concern that the court's interpretation would permit statute shopping based on the applicable statute of limitations. Id. at ¶ 19, 543 P.3d at 1057.

- ¶12 Judge Fox dissented. Applying *Voss's* rules of statutory construction, she noted that the first rule—a later enacted statute should be applied over an earlier enacted statute—was unhelpful since (1) the six-year limitations period in section 13-80-103.5 was re-enacted in 1986, (2) the two-year limitations period in the Wage Claim Act's predecessor statute was added in 1986, and (3) both pre-dated the Minimum Wage Act's enactment in 2014. *Perez*, ¶ 25, 543 P.3d at 1058 (Fox, J., dissenting); *see also* Ch. 114, sec. 1, § 13-80-103.5, 1986 Colo. Sess. Laws 695, 697; Ch. 65, sec. 10, § 8-4-126, 1986 Colo. Sess. Laws 504, 507; Ch. 276, sec. 8, § 8-6-118, 2014 Colo. Sess. Laws 1110, 1120.
- However, applying *Voss's* second rule—that the more specific of two statutes should be applied—Judge Fox emphasized that title 8, "Labor and Industry," is more specific to an employer-employee dispute than title 13, which generally concerns "Courts and Court Procedure." *Perez*, ¶ 26, 543 P.3d at 1058. Because the Wage Claim Act and the Minimum Wage Act are both part of title 8, Judge Fox observed that it would be more appropriate to apply the limitations period in the Wage Claim Act to Minimum Wage Act claims rather than to apply a limitations period from a different, less specific title. *Id*.
- ¶14 Judge Fox explained that applying the two-year limitations period from the Wage Claim Act to the Minimum Wage Act made sense for several other reasons:
  - This court has held that claims to recover *regular* wages for non-willful violations must be brought within two years from when the wages

became due and payable. *Id.* at ¶ 27, 543 P.3d at 1058 (citing *Hernandez v. Ray Domenico Farms, Inc.*, 2018 CO 15, ¶ 16, 414 P.3d 700, 704).

 Non-willful violations of the Minimum Wage Order must be registered within two years. *Id.*, 543 P.3d at 1059 (citing Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:15 (2019), https://www.coloradosos.gov/ CCR/

GenerateRulePdf.do?ruleVersionId=7879&fileName=7%20CCR%20110 3-1 [https://perma.cc/GA3G-4ZUP]).<sup>2</sup>

- Colorado employees must keep payroll records for three years. *Id.* (citing Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:12 (2019)).<sup>3</sup>
- When repealing and re-enacting earlier Colorado wage laws, the General Assembly sought to bring the state's wage laws into compliance with the federal Fair Labor Standards Act ("FLSA"), which applies a two-year limitations period for non-willful violations. *Id.*, 543 P.3d at 1058–59 (first citing Hearings on H.B. 1231 before the H. Bus. Affs. & Lab. Comm., 55th Gen. Assemb., 2d Reg. Sess. (Feb. 11, 1986); and then citing 29 U.S.C. § 255(a) (imposing a two-year limitations period for non-willful violations)).
- An individual or entity claiming a refund or credit may amend a federal tax return within three years after the date of the original filing, or two years after the date taxes were paid, whichever is later. Judge Fox noted that it "would be illogical for the legislature to not want the employer, or the employee, to timely amend a tax return to pay the appropriate tax." *Id.*, 543 P.3d at 1059 (citing Internal Revenue Serv., Dep't of Treasury, Publ'n No. 17, *Federal Income Tax Guide for Individuals* 122 (2022), https://

<sup>&</sup>lt;sup>2</sup> Although this regulation was replaced by Colorado Overtime and Minimum Pay Standards Order No. 39, the two-year limitations period for registering a complaint remains. Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:8.2 (2024), https://cdle.colorado.gov/sites/cdle/files/

Adopted%20COMPS%20Order%20%2339%207%20CCR%201103-1%20%5Baccessible%5D.pdf [https://perma.cc/SLA8-ZXFQ].

<sup>&</sup>lt;sup>3</sup> The record-retention requirement also remains the same. *See* Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:7.3 (2024).

www.efile.com/2022-irs-instructions-and-publications/ [https://perma.cc/UX3P-SZ29]).

For these reasons, Judge Fox concluded that she would affirm the district court's order. *Id.* at  $\P$  28, 543 P.3d at 1059.

BTR petitioned this court for certiorari review. We granted the petition to resolve which limitations period applies to claims brought under the Minimum Wage Act.<sup>4</sup> We now conclude that the two-year limitations period set forth in the Wage Claim Act applies. Accordingly, we reverse the judgment of the court of appeals and remand the case with directions to reinstate the district court's order of dismissal.

#### II. Analysis

# A. Standard of Review and Principles of Statutory Construction

¶16 When material facts are undisputed, as they are here, we review de novo the issue of which statute of limitations applies to a particular claim. *City & Cnty. of Denver v. Bd. of Cnty. Comm'rs*, 2024 CO 5, ¶ 26, 543 P.3d 371, 377.

<sup>&</sup>lt;sup>4</sup> We granted certiorari to review the following issue:

Whether the court of appeals erred in holding the statute of limitations in the Colorado Wage Claim Act, [s]ection 8-4-122, C.R.S. 2023, does not apply to claims brought under the Minimum Wage Act.

- ¶17 Our primary purpose in interpreting a statute is to ascertain and effectuate the General Assembly's intent. *McCoy v. People*, 2019 CO 44, ¶ 37, 442 P.3d 379, 389. We first look to the statute's language, "giving its words and phrases their plain and ordinary meanings." *Id.* We also endeavor to give effect to the purpose of the legislative "scheme as a whole, giving consistent, harmonious, and sensible effect to all of its parts," while avoiding constructions that would "lead to illogical or absurd results." *Id.* at ¶ 38, 442 P.3d at 389. Additionally, we "attempt to interpret statutes of limitations consistent with their purposes of promoting justice, avoiding unnecessary delay, and preventing the litigation of stale claims." *Morrison v. Goff*, 91 P.3d 1050, 1052 (Colo. 2004).
- ¶18 If the statute is clear and unambiguous, then we look no further. McCoy, ¶38, 442 P.3d at 389. If the statute is ambiguous, however, then we may look to "other aids to statutory construction, including the consequences of a given construction, the end to be achieved by the statute, and the statute's legislative history." Id. "A statute is ambiguous when it is reasonably susceptible of multiple interpretations."  $Godinez\ v$ . Williams, 2024 CO 14, ¶20, 544 P.3d 1233, 1237 (quoting McCoy, ¶38, 442 P.3d at 389).
- When determining the applicability of a particular statute of limitations to a case at issue, consideration should be given to "the nature of the right sued upon and not necessarily the particular form of action or the precise character of the

relief requested." *Persichini v. Brad Ragan, Inc.*, 735 P.2d 168, 172 (Colo. 1987). And if two competing statutes may be applicable (1) a later enacted statute should be applied over an earlier enacted statute; (2) the more specific of two applicable statutes should be applied; and (3) "because statutes of limitations are in derogation of a presumptively valid claim," the longer of two applicable statutes should be applied. *Voss*, 890 P.2d at 668. The third rule, favoring the application of the longer statute, is "a rule of last resort." *BP Am. Prod. Co. v. Patterson*, 185 P.3d 811, 814 (Colo. 2008).

# B. The Statute of Limitations in the Wage Claim Act Applies to Claims Brought Under the Minimum Wage Act

BTR argues that the division's holding, that the two-year limitations period in the Wage Claim Act does not apply to claims under the Minimum Wage Act, departs from this court's long-standing precedent regarding statutory interpretation. Specifically, it contends that the Minimum Wage Act and the Wage Claim Act are part of a comprehensive scheme addressing the same subject matter (the payment of wages) and serving consistent purposes (the recovery of allegedly unpaid wages). According to BTR, this means that regardless of whether a claim is brought under the Minimum Wage Act or the Wage Claim Act, the purpose of the action is to recover unpaid wages; thus, the two-year limitations period should apply to all claims to recover unpaid wages.

Further, BTR argues that the second Voss rule—the more specific of two ¶21 applicable statutes should be applied – is dispositive of this issue. This is because, it asserts, title 8 is a statutory compilation of laws concerning "Labor and Industry," which is far more specific to employer-employee disputes than title 13, which broadly concerns "Courts and Court Procedure" (although admittedly article 80 of that title concerns limitations). See Voss, 890 P.2d at 668. We agree. To begin, we note that the General Assembly itself instructs that in enacting ¶22 a statute, the legislature must be presumed to have intended that the entire statute be effective. § 2-4-201(1)(b), C.R.S. (2024). In the absence of any clear intent to the contrary, statutes that are part of a single scheme or that deal with the same subject should be construed harmoniously, to avoid absurdities. Martinez v. People, 69 P.3d 1029, 1033 (Colo. 2003). We presume as well that the General Assembly intends various parts of a comprehensive scheme to be consistent with and apply to each other, without having to incorporate each provision by express reference to the other. *Id.* Here, the Wage Claim Act and Minimum Wage Act are part of the same statutory scheme that addresses the payment of wages. Both acts share the same purpose: allowing for the recovery of unpaid wages. We accordingly construe the acts together and apply the two-year statute of limitations in the Wage Claim Act to claims under the Minimum Wage Act.

An examination of the nature of the right sued upon similarly supports our interpretation of the Minimum Wage Act limitations period. As we explained in *Persichini*, in determining the statute of limitations applicable to a particular claim, consideration should be given to "the nature of the right sued upon and not necessarily the particular form of action or the precise character of the relief requested." 735 P.2d at 172; *see also Balle-Tun*, 2022 WL 1521767, at \*4. Applying the limitations period from the Wage Claim Act to claims brought under the Minimum Wage Act harmonizes the entire statutory scheme. *Balle-Tun*, 2022 WL 1521767, at \*4. Applying the default statute of limitations to a claim under the Minimum Wage Act does not. We decline to adopt an interpretation that would apply a different statute of limitations based on the form of action rather than the nature of the right to be enforced. *Id*.

We also agree with Judge Fox's analysis under *Voss*, 890 P.2d at 668. *See Perez*, ¶¶ 24, 26, 543 P.3d at 1058 (Fox, J., dissenting). Because articles 4 and 6 are part of title 8—which is more specific to an employer-employee dispute than title 13—it is more appropriate to apply the limitations period in the Wage Claims Act to claims brought under the Minimum Wage Act than to apply a default limitations period from a different title. *Id.* at ¶ 26, 543 P.3d at 1058. And because the Wage Claim Act is more specifically tailored to Perez's situation than the

general statute, the rule of last resort does not apply. *Balle-Tun*, 2022 WL 1521767, at \*4.

Our conclusion regarding the two-year limitation period is further bolstered by the recordkeeping requirements in the Minimum Wage Order. These require Colorado employers to keep payroll records for three years. *See* Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:12 (2019) (requiring that records be kept for three years after the wage or compensation was due); *Larimer Cnty. Bd. of Equalization v.* 1303 Frontage Holdings LLC, 2023 CO 28, ¶ 30, 531 P.3d 1012, 1020. The fact that this record-keeping period matches the maximum period of liability under the Wage Claim Act statute of limitations suggests that the General Assembly intended that an employee could reach back no further than three years to recover wages that were previously unpaid. Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:12 (2019); *see also* § 8-4-103(4.5), C.R.S. (2024); *Hernandez*, ¶ 18, 414 P.3d at 705.

The time limitations to claim alleged violations under the Colorado Minimum Wage Order—and its more recent replacement, the Colorado Overtime and Minimum Pay Standards Order—also square with this two-year timeframe. Alleged violations must be registered within two years for non-willful violations. *See* Dep't of Lab. & Emp., 7 Colo. Code Regs. 1103-1:8.2 (2024).

Legislative history sheds light on and further supports our understanding of the General Assembly's intent. When repealing and re-enacting Colorado wage laws, the General Assembly sought to bring our wage laws in line with the FLSA. *Perez*, ¶ 27, 543 P.3d at 1058–59 (Fox, J., dissenting); *see also* Hearings on H.B. 1231 before the H. Bus. Affs. & Lab. Comm., 55th Gen. Assemb., 2d Reg. Sess. (Feb. 11, 1986); 29 U.S.C. § 255(a).

The FLSA's statute of limitations utilizes the same two- or three-year framework as section 8-4-122. 29 U.S.C. § 255(a) ("Any action ... may be commenced within two years after the cause of action accrued, and every such action shall be forever barred unless commenced within two years after the cause of action accrued, except that a cause of action arising out of a willful violation may be commenced within three years after the cause of action accrued."). If we adopted Perez's interpretation, this aspect of the Minimum Wage Act would be in direct tension with the FLSA. *Hernandez*, ¶ 19, 414 P.3d at 705.

But what of Perez's other arguments? His assertion that the two-year limitation period in section 8-4-122 only applies to claims under the Wage Claim Act seems persuasive at first glance, but it reads the word "only" into section 8-4-122 where no such word exists. More importantly, this interpretation fails to account for the comprehensive statutory scheme set forth in title 8 or to consider the nature of the right sued upon. Perez's analysis also assumes that if

*Voss* applies, its third rule (a longer period of limitations should prevail when two statutes are arguably applicable) controls. But this is a rule of last resort, which we need not reach as title 8 is more specific to employer-employee disputes than title 13.

We note, as well, that Perez's approach would allow a plaintiff to reach back only two years for wage claims under the Wage Claim Act but six years for minimum wage claims under the Minimum Wage Act, which would be illogical. This approach would also be out of sync with the two-year limitations period contemplated by the rest of title 8, parallel federal law concerning minimum wage claims, and the recordkeeping requirements of the Minimum Wage Order. *Id*.

¶31 For these reasons, we conclude that the two-year limitations period in the Wage Claim Act applies to claims that are brought under the Minimum Wage Act.

#### **III.** Conclusion

¶32 Because Perez's claim was filed well outside the two-year statute of limitations under the Minimum Wage Act, we reverse the judgment of the court of appeals and remand the case with directions to reinstate the district court's order of dismissal.