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September 17, 2014

Colorado Secretary of State  
Licensing and Enforcement Division, Administrative Rules Program  
1700 Broadway, Suite 200  
Denver, CO 80290

RE: Colorado Department of Revenue Regulation 39-26-104(1)(A) (Sales and Use Tax - Tax on Tangible Personal Property), 1 CCR 201-4.  
Tracking Number 2014-00904

The Colorado Department of Revenue recently discovered that a citation needs to be deleted from the Cross References in Regulation 39-26-104(1)(A). The error has been corrected in the rule and submitted to the Secretary of State by the agency (tracking Number 2014-00904).

It is my opinion that this change is non-substantive as the Cross References are not part of the rule itself. On behalf of the agency, we request that this correction be made pursuant to § 24-4-103(11)(d)(II), C.R.S. The correction will not change the substantive content of the rule, nor will it change the effective date.

Thank you in advance for your assistance. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

FOR THE ATTORNEY GENERAL

/s

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