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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
Sales & Use Tax - Special Regulations for Specific Businesses - Special Rule 2 -
Agricultural Products and Equipment, 1 CCR 201-5.
Tracking Number 2014-00935

The Colorado Department of Revenue recently discovered several typographical errors in the above-referenced regulation:

- In subsection (2)(a), the cite to §39-2-102(19)(c)(1) should be §39-26-102(19)(c)(1).
- In subsection (3), the cite to §39-2-102(19)(c)(1) should be §39-26-102(19)(c)(1).
- In subsection 4(e), the date June 30, 2012 should be June 30, 2011.
- In subsection (5)(a), the cite to §29-2-105(1)(h) should be 29-2-105(1)(d)(1)(H).

These errors have been corrected in the rule and resubmitted to the Secretary of State by the agency (tracking Number 2014-00935).

It is my opinion that these were inadvertent mistakes resulting in non-substantive typographical errors. On behalf of the agency, we request that the mistakes be corrected pursuant to § 24-4-103(11)(d)(II), C.R.S. Correcting the errors will not change the substantive content of the rules, 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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