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December 15, 2014

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

RE: Colorado Department of Revenue - 1 CCR 201-4 Sales and Use Tax.
Tracking Number 2014-01158

The Colorado Department of Revenue is deleting obsolete references to "Reserved" regulations in 1 CCR 201-4 – Sales and Use Tax listed on Attachment A. Revenue is also deleting the word "Reserved" from the following rule:

Regulation 26-125 Reserved

These corrections were submitted to the Secretary of State by the agency on November 12, 2014 (tracking Number 2014-01158).

It is my opinion that these changes are non-substantive as the "Reserved" regulations are not part of the rules themselves. On behalf of the agency, we request that these corrections be made pursuant to § 24-4-103(11)(d)(II), C.R.S. These corrections will not change the substantive content of any rule.

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 Scott R. Bauer
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Please remove the following Reserved rules in 1 CCR 201-4 Sales and Use Tax

Regulation 26-101. Reserved.

Regulation 26-102.18. Reserved.

Regulation 26-103.1(a). Reserved.

Regulation 26-103.1(b). Reserved.

Regulation 26-103.1(c). Reserved.

Regulation 26-103.2. Reserved.

Regulation 26-103.3. Reserved.

Regulation 26-103.4. Reserved.

Regulation 26-104.1(b)(II). Reserved.

Regulation 26-104.1(d). Reserved.

Regulation 26-114.1(a)(I). Reserved

Regulation 26-114.1(a)(II). Reserved

Regulation 26-114.1(a)(III). Reserved

Regulation 26-114.1(a)(IV). Reserved

Regulation 26-114.1(a)(V). Reserved

Regulation 26-114.1(a)(VI). Reserved

Regulation 26-114.1(a)(VII). Reserved

Regulation 26-114.1(a)(VIII). Reserved

Regulation 26-114.1(a)(XI). Reserved

Regulation 26-114.1(a)(XII). Reserved

Regulation 26-114.1(a)(XIII). Reserved

Regulation 26-114.1(a)(XIV). Reserved

Regulation 26-114.1(a)(XV). Reserved

Regulation 26-114.1(a)(XVI). Reserved

Regulation 26-114.1(a)(XVII). Reserved

ATTACHMENT A

Regulation 26-114.1(a)(XVIII). Reserved
Regulation 26-114.1(a)(XIX). Reserved
Regulation 26-114.1(a)(XX). Reserved
Regulation 26-114.1(a)(XXI). Reserved
Regulation 26-114.1(a)(XXII). Reserved
Regulation 26-114.1(b). Reserved
Regulation 26-114.1(d). Reserved
Regulation 26-114.2(c). Reserved
Regulation 26-114.2(d). Reserved
Regulation 26-114.2(e). Reserved
Regulation 26-114.6. Reserved
Regulation 26-114.8. Reserved
Regulation 26-114.9. Reserved
Regulation 26-114.10. Reserved
Regulation 26-114.11. Reserved
Regulation 39-26-114(24) Reserved
Regulation 26-123. Reserved.
Regulation 26-123.1. Reserved.
Regulation 26-126. Reserved.
Regulation 26-201.1. Reserved.
Regulation 26-201.2. Reserved.
Regulation 26-201.3. Reserved.
Regulation 26-203.1(a). Reserved.
Regulation 26-203.1(b). Reserved.
Regulation 26-203.1(c). Reserved.
Regulation 26-203.1(d). Reserved.
Regulation 26-203.1(e). Reserved.
Regulation 26-203.1(f). Reserved.

Regulation 26-203.1(g). Reserved.

Regulation 26-203.1(i). Reserved.

Regulation 26-203.1(j). Reserved.

Regulation 26-203.1(k). Reserved.

Regulation 26-203.1(1). Reserved.

Regulation 26 - 203.1(r). Reserved.

Regulation 26 - 203.1(s). Reserved.

Regulation 26 - 203.1(t). Reserved.

Regulation 26 - 203.1(u). Reserved.

Regulation 26 - 203.1(v). Reserved.

Regulation 26 - 203.1(w). Reserved.

Regulation 26 - 203.1(x). Reserved.

Regulation 26 - 203.1(y). Reserved.

Regulation 26 - 203.1(z). Reserved.

Regulation 26 - 205. Reserved.

Also, please Reserved after this rule:

Regulation 26-125. Reserved.

(The statute of limitations does not apply when no return has been filed, see C.R.S. 1973, 39-21-107.)