



JOHN W. SUTHERS
Attorney General

CYNTHIA H. COFFMAN
Chief Deputy Attorney General

DANIEL D. DOMENICO
Solicitor General

STATE OF COLORADO
DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

STATE SERVICES BUILDING
1525 Sherman Street - 7th Floor
Denver, Colorado 80203
Phone (303) 866-4500

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 201-9 Ton Mile Tax and
Passenger Mile Tax.
Tracking Number 2014-01160

The Colorado Department of Revenue is deleting obsolete references to "Reserved" regulations in 1 CCR 201-9 – Ton Mile Tax and Passenger Mile Tax listed on Attachment A.

These corrections were submitted to the Secretary of State by the agency on November 12, 2014 (tracking Number 2014-01160).

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

SCOTT R. BAUER
Assistant Attorney General
General Tax & Enforcement Unit
Revenue & Utilities Section
720-508-6364
scott.bauer@state.co.us

Please remove the following Reserved rules in 1 CCR 201-9 Ton Mile Tax and Passenger Mile Tax

- REGULATION 42-3-123(2) Reserved
- REGULATION 42-3-123(3) Reserved
- REGULATION 42-3-123(4) Reserved
- REGULATION 42-3-123(5) Reserved
- REGULATION 42-3-123(6) Reserved
- REGULATION 42-3-123(7) Reserved
- REGULATION 42-3-123(8) Reserved
- REGULATION 42-3-123(9) Reserved
- REGULATION 42-3-123(10) Reserved
- REGULATION 42-3-123(11)(b) Reserved
- REGULATION 42-3-123(11) (d) Reserved
- REGULATION 42-3-123(11) (e) Reserved
- REGULATION 42-3-123(13) Reserved
- REGULATION 42-3-123(13.1) Reserved
- REGULATION 42-3-123(14) (a) Reserved
- REGULATION 42-3-123(19) Reserved
- REGULATION 42-3-123(20) Reserved
- REGULATION 42-3-123(21) Reserved
- REGULATION 42-3-123(22) Reserved
- REGULATION 42-3-123(23) Reserved
- REGULATION 42-3-124 Reserved
- REGULATION 42-3-125 Reserved
- REGULATION 42-3-131 Reserved