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February 18, 2020

The Honorable Jena Griswold  
Colorado Secretary of State  
1700 Broadway, Suite 200  
Denver, Colorado 80290

RE: Correction Request - Tracking No. 2020-00035  
1 Code of Colorado Regulations 201-10

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00035. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-10. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-10 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction request changes “Regulation” to “Rule” (e.g., “Regulation 39-29-101” becomes “Rule 39-29-101”) in current provisions. The correction request also changes in-text references from “regulation” to “rule” (e.g., “in paragraph (2) of this regulation” becomes “in paragraph (2) of this rule”).
- **Standardizing formatting:**
  - 1 CCR 201-10 inconsistently capitalizes titles and headings in the document. The correction request standardizes the practice to use initial capitalization (e.g., “AD VALOREM TAX CREDIT” becomes “Ad Valorem Tax Credit”).
  - Rule numbers in 1 CCR 201-10 do not always include a period before the title text. To be consistent with other Taxation Division rules, the correction request adds a period after the rule number and before the remainder of the title.
  - The titles of the rules in 1 CCR 201-10 do not generally include a period at the end. To be consistent with other Taxation Division rules, the correction request adds a period at the end of each current rule’s title.
  - The spacing between rule numbers and rule names in rule titles is inconsistent. Consistent with other Taxation Division rules, the correction request standardizes the practice to use two spaces.

- Some provisions in 1 CCR 201-10 that refer to subsections capitalize the subsection letter even though the letter is not capitalized in the related statute. The correction request standardizes the practice of using lower-case letters to match the statutory text (e.g., changing “Rule 39-29-102(3)(A)” to “Rule 39-29-102(3)(a)”).
- The font style for second and third-level headings in 1 CCR 201-10 is inconsistent with other Tax Division rules. The correction requests italicizes both types of headings.
- 1 CCR 201-10 does not always bold first-level section headings when they occur. The correction request standardizes the practice of using bold font for first-level section headings.
- Consistent with other Taxation Division rules, the correction request changes the number of Rule 29-107 to Rule 39-29-107, which adds the title of a statute to which the rule relates instead of merely the article and section number.

These corrections are all non-substantive in nature and are submitted to you so that they may be published in the Colorado Code of Regulations pursuant to section 24-4-103, C.R.S., of the State Administrative Procedure Act.

Sincerely,

/s/ Russell D. Johnson

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cc: Erika Hoxeng, Tax Policy Analyst  
Colorado Department of Revenue