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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. 2020-00041
1 Code of Colorado Regulations 201-18

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00041. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-18. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-18 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction request changes “Regulation” to “Rule” (e.g., “Regulation 39-28.8-101” becomes “Rule 39-28.8-101”) in current provisions. The correction request also changes in-text references from “regulation” to “rule” (e.g., “With respect to regulations” becomes “With respect to rules”).
- **Standardizing formatting:**
 - The titles of the rules in 1 CCR 201-18 do not always 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.
 - 1 CCR 201-18 inconsistently capitalizes titles and headings in the document. The correction request standardizes the practice to use initial capitalization (e.g., “RETAIL MARIJUANA SALES TAX PROCEDURES” becomes “Retail Marijuana Sales Tax Procedures”).
 - Some rules present the title text first and place the rule number a line below the title (e.g., current Rule 39-28.8-201). The correction request moves the rule number so it appears on the same line as the rule title text with the word “Rule” in front of it and a period at the end before the beginning of the title text. This standardizes the placement and

formatting of the rule number consistent with other Taxation Division rules.

- **Spelling & grammar corrections:**
 - The basis and purpose statement in Rule 39-28.8-101 currently reads, “The basis for this regulation is” and lists four sections. The correction request changes the phrase to “The bases for this rule are”
 - The basis and purpose statement in Rule 39-28.8-302 currently reads, “The basis for this regulation is” and lists five sections. The correction request changes the phrase to “The bases for this rule are”
- **Miscellaneous corrections:**
 - In Rule 39-28.8-302(3), the correction request adds parentheses around a cross-referenced section number, changing “in paragraph 4(b)” to “in paragraph (4)(b).”

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
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