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March 12, 2020

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

RE: Correction Request - Tracking No. 2020-00091
1 Code of Colorado Regulations 201-4

Dear Secretary of State Griswold:

On February 21, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00091. The correction request makes a number of changes throughout 1 Code of Colorado Regulations 201-4. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-4 uses both “regulation” and “rule” when referring to its various provisions. The correction request standardizes the practice by adopting “rule” for current provisions (e.g., “Regulation 39-26-102(1.3)” becomes “Rule 39-26-102(1.3)”).
- **Standardizing formatting:**
 - Some rules did not have a period and two spaces after the rule number and before the rule title. The correction requests standardizes this practice for all current rules.
 - Some rule numbers and titles—and some subsection headings—did not include a period at the end. The correction requests adds those periods for current rules, consistent with other Taxation Division rules.
 - Some headings and rule titles do not use initial capitalization. The correction request implements initial capitalization for headings where it previously did not exist, consistent with other Taxation Division rules.
 - Some rule numbers do not start with “39-” or include the “39-” in parenthesis. The rule correction adds “39-” to the beginning of each rule number and, where applicable, deletes the parenthesis (e.g., “(39-) 26-102.4.5” becomes “39-26-102(4.5)” and “26-102.5” becomes “39-26-102(5)”).
 - Some rule numbers set off subsections with a period instead of parentheses. The correction request adopts the parentheses approach for rule numbers (e.g., “(39-) 26-102.4.5” becomes “39-26-102(4.5)”).

- Some subsection numbers use periods or a single parenthesis, instead of parentheses on both sides. The rule correction standardizes the use of parentheses on both sides of a subsection number (e.g., “1.” becomes “(1)”). The correction request then makes conforming changes in the document where there are cross-references to subsections where the punctuation has changed (e.g., “1.c.(1)” becomes “(1)(c)(1)”).
- Some statutory references lack a space between the section symbol and the statute number. The correction request standardizes the practice of including a space (e.g., “§12-6-101” becomes “§ 12-6-101”).
- Some first-level headings were not bolded, which the correction request addresses to make them consistent with the Taxation Division’s standard practice.
- Some second- and third-level headings were not italicized, which the correction request addresses to make them consistent with the Taxation Division’s standard practice.
- The correction request generally removes commas between the word “See” and a citation. For example, in Rule 39-26-103.5(6)(a)(i), “See, § 30-11-107.5” becomes “See § 30-11-107.5.”
- The correction request removes bolding applied to section numbers within a rule, consistent with the Taxation Division’s current practice. The correction request changes the phrase “Department Rule” to “Rule” when referring to other Taxation Division rules.
- **Rule numbering changes:** As provided in the table below, the correction request makes a number of rule number changes to be consistent with more recent Taxation Division numbering conventions. The correction request makes conforming changes in other rules that cross-reference the rules listed below.

Current Rule Number	Correction Request Rule Number
39-26-104(1)(b)(I)	39-26-104-3
26-104.1(c)(I)	39-26-104-4
26-104.1(d.1)	39-26-104-5
26-104.1(e)	39-26-104-6
(39-) 26-104.1(f)	39-26-104-7
39-26-105	39-26-105-1
39-26-105(1)(B)	39-26-105-2
39-26-105(3)	39-26-105-3
26-105.2	39-26-105-4
26-106.2(b)	39-26-106-3
26-106.2(b)(c)	39-26-106-4
26-117.1	39-26-117
39-26-118(1)	39-26-118
26-204.1	39-26-204
2-106(9)	29-2-106(9)
39-26-703.2(c)	39-26-703-1

39-26-703.2(e)	39-26-703–2
(39-) 26-704.1	39-26-704–1
39-26-704(1.5)	39-26-704–2
39-26-704(2)	39-26-704–3
39-26-704.3	39-26-704–4
39-26-704.4	39-26-704–5
39-26-707.1	39-26-707
39-26-708.1	39-26-708–1
39-26-708.3	39-26-708–2
39-26-709.1	39-26-709
39-26-711.1(a)	39-26-711
39-26-713.1(a)	39-26-713–1
39-26-713.2(a)	39-26-713–2
39-26-713.2(b)	39-26-713–3
39-26-713.2(f)	39-26-713–4
39-26-713.2(g)	39-26-713–5
39-26-715.1(a)(I)	39-26-715
39-26-716(4)(A)	39-26-716
39-26-720.1	39-26-720
39-26-721.1	39-26-721

- **Miscellaneous changes:**

- In Rule 39-26-102(1.3)(2)(b), the correction request deletes the space between two consecutive section symbols: “§ §39-26-113(7)(a) and (b)” becomes “§§ 39-26-113(7)(a) and (b).”
- In Rule 39-26-102(4.5)(1)(a)(2), the correction request deletes an extra period at the end of the paragraph. In subsection (2)(c), the rule correction adds a comma after a statute number. In subsection (3)(b), the correction request changes “fudgesicles” to “fudgsicles.” In subsection (3)(d), the correction request adds a missing parenthesis after “C.R.S.”. In subsection (3)(h), the correction request deletes the commas from “See, also,” at the beginning of the sentence.
- In Rule 39-26-102(5), the correction request changes “to the guarantee free or at a reduce price” to “to the guarantee free or at a reduced price.”
- In Rule 39-26-102(7)(a)(8), the correction request changes “562 P2d 415” to “562 P.2d 415.”
- In Rule 39-26-102(15), the correction request changes “news papers” to “newspapers.”
- In Rule 39-26-102(19), the correction request deletes an extra space after “Wholesale sale” at the beginning of the rule and changes the closing quotation marks so they face the correct direction.
- In Rule 39-26-102(20), the correction request adds a period after “by either chemical or mechanical means.”

- In Rule 39-26-105–3(3), the correction request changes “Sellers Requirements Under Audit” to “Seller’s Requirements Under Audit.”
- The correction request deletes the heading “Regulations Governing Certification of Address Databases and Designation of Third-party Verifiers” that appears before Rule 39-26-105.3.
- In Rule 39-26-105.3, the correction request changes “The basis for this rule is” to “The bases for this rule are” to reflect the fact that three statutory sections are listed as bases for the rule.
- In Rule 39-26-109, the correction request changes “The basis for this rule is” to “The bases for this rule are” to reflect the fact that three statutory sections are listed as bases for the rule. The correction request also changes the “-109” reference to “39-26-109.”
- In Rule 39-26-110, the reference to Rule 26-105.1(a) has been updated to Rule 39-26-112, which addresses the correct subject matter.
- In Rule 39-26-116(b)(4), the correction request changes “transation” to “transaction.”
- In Rule 39-26-704–2, the correction request changes the phrase “The basis for this rule is” to “The bases for this rule are” to reflect the fact that multiple statutory sections are listed as bases for the rule. The correction request also adds a second section symbol in front of the first section listed and deletes the section symbols appearing in front of subsequent sections.
- In the third paragraph of Rule 39-26-713–3, the correction request adds a space between a period and “To be exempt”
- In Rule 39-26-717(1)(f)(ii), the correction request adds a space between the comma and “C.R.S.” at the end of the last sentence.
- In Rule 39-26-717(1)(k)(iii)(Q), the correction request changes “(e.g., a inexpensive alert light” to “(an inexpensive alert light”).
- In Rule 39-26-717(1)(l)(i), the correction request changes “Mobility” to “Mobility.”
- In Rule 39-26-718’s statement of basis and purpose, the correction request adds a second section symbol before the first statute cited as a basis for the rule and deletes the section symbols that appear before the other cited sections.

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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