

# **COLORADO DEPARTMENT OF REVENUE STATEMENT OF BASIS AND PURPOSE**

## **DEFINITIONS**

### **39-28.8-101**

#### **Basis**

The statutory basis for this rule is §§ 39-21-112(1), 39-28.8-101, 205, and 308, C.R.S.

#### **Purpose**

The purpose of the amendment to this rule is to add definitions of “bud allocated for extraction” and “trim allocated for extraction”, remove the definition of “contaminated product allocated for extraction”, and revise other definitions.