



**Colorado Department of Revenue
Statement of Emergency Justification and Adoption
Emergency Rule 39-26-105-5**

Pursuant to sections 24-4-103(6), 39-21-112(1), 29-2-106, 39-26-105(2), 39-26-118(9), 39-26-122, 30-11-107.9(4)(a), 32-13-107(2), 32-9-119(2)(c)(I), 43-4-605(1)(j)(I), 29-1-204.5(3)(f.1)(I), 32-1-1106(2)(a), 32-19-112(2)(a), and 30-20-604.5(2)(a), C.R.S., I, Heidi Humphreys, Deputy Executive Director of the Department of Revenue, hereby adopt emergency rule 39-26-105-5.

Section 24-4-103(6), C.R.S., authorizes the Executive Director to adopt temporary or emergency rules if the Executive Director finds that the immediate adoption of the rules are imperatively necessary to comply with a state or federal law or for the preservation of public health, safety, or welfare, and that compliance with the requirements of section 24-4-103, C.R.S., regarding promulgation of permanent rules, would be contrary to the public interest.

I find that the immediate adoption of this rule is imperatively necessary to preserve public health, safety, and welfare amid the COVID-19 Disaster Emergency and to comply with Executive Order D 2020 023, which extends the filing and remittance deadline for certain sales taxes. Executive Order D 2020 023 specifically directs the Department to promulgate and issue emergency rules to extend the April 20, 2020 filing and remittance deadline to May 20, 2020. Thus, emergency rules are necessary to comply with Executive Order D 2020 023. Furthermore, the April 20th due date will pass before a rule implementing a reasonable extension of time could be promulgated. As a result, I find that compliance with the requirements of section 24-4-103, C.R.S., would be contrary to the public interest under these circumstances. I also find that good cause exists to waive penalties and interest for the period specified in the rule pursuant to section 39-26-118(9), C.R.S., in light of the challenges presented by COVID-19.

Statutory Authority

The statutory authorities for this rule are sections 24-4-103(6), 39-21-112(1), 29-2-106, 39-26-105(2), 39-26-118(9), 39-26-122, 30-11-107.9(4)(a), 32-13-107(2), 32-9-119(2)(c)(I), 43-4-605(1)(j)(I), 29-1-204.5(3)(f.1)(I), 32-1-1106(2)(a), 32-19-112(2)(a), and 30-20-604.5(2)(a), C.R.S.

Purpose

The purpose of this rule is to provide an extension for the filing and payment of certain sales tax returns.

Adoption

For the reasons set forth above, I hereby adopt emergency rule 39-26-105-5, which is attached to this Statement. This rule shall be effective on the date of this adoption and shall apply prospectively. This emergency rule shall be in force and effect for a period of one hundred and twenty days from the date of this notice, unless sooner terminated or replaced by permanent a rule adopted in accordance with section 24-4-103, C.R.S.

Adopted this ___ day of April, 2020.

Heidi Humphreys
Deputy Executive Director
Colorado Department of Revenue