



**Colorado Department of Revenue  
Statement of Emergency Justification and Adoption  
Emergency Rules 39-29-104-2 and 39-29-112-2**

Pursuant to sections 24-4-103(6), 39-21-112(1) and (8), 39-29-104(2), 39-29-112, 39-29-115(4), and 39-22-606, C.R.S., I, Heidi Humphreys, Deputy Executive Director of the Department of Revenue, hereby adopt emergency rules 39-29-104-2 and 39-29-112-2.

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.

These rules amend the due date for certain severance tax returns and payments. I find that the immediate adoption of these rules is imperatively necessary to preserve public health, safety, and welfare amid the COVID-19 Disaster Emergency and to provide relief to persons affected by the COVID-19 Disaster Emergency. Furthermore, the April 15 due date for certain returns and payments will pass before a rule implementing a reasonable extension of time under the circumstances 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.

**Statutory Authority**

The statutory authority for these rules are sections 24-4-103(6), 39-21-112(1) and (8), 39-29-104(2), 39-29-112, 39-29-115(4), and 39-22-606, C.R.S.

**Purpose**

The purpose of these rules is to amend the due date for certain severance tax returns and payments.

**Adoption**

For the reasons set forth above, I hereby adopt emergency rules 39-29-104-2 and 39-29-112-2, which are attached to this Statement. These rules shall be effective on the date of this adoption and shall apply prospectively. These emergency rules 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 rules adopted in accordance with section 24-4-103, C.R.S.

Adopted this \_\_\_\_ day of April, 2020.

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Heidi Humphreys  
Deputy Executive Director  
Colorado Department of Revenue