

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

**39-26-102.14  
1 CCR 201-4**

**Basis**

The statutory basis for this rule is §§ 39-21-112(1) and 39-26-102(14), C.R.S.

**Purpose**

The purpose of this amendment is to repeal the rule which defines the terms “treasurer” and “state treasurer” as used in 1 CCR 201-4 to mean the Executive Director of the Department of Revenue. The terms “treasurer” and “state treasurer” are no longer used in 1 CCR 201-4.