

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

**39-26-102.22
1 CCR 201-4**

Basis

The statutory basis for this rule is §§ 39-21-112(1) and 39-26-102(22), C.R.S.

Purpose

The purpose of this amendment is to repeal this rule as it is unnecessary to clarify the requirements imposed by §§ 39-26-102(22) and 703(1), C.R.S.