

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

**39-26-713.2(c)
1 CCR 201-4**

Basis

The statutory basis for this rule is §§ 39-21-112(1) and 39-26-713(2)(c), C.R.S.

Purpose

The purpose of this amendment is to repeal this rule, which contains only a cross reference and is unnecessary.