

2017

Regulatory Agenda



COLORADO
Department of Revenue

Overview

The Colorado Department of Revenue submits the following 2017 Regulatory Agenda in fulfillment of the statutory requirements set forth in Colo. Rev. Stat. §2-7-203(4). Pursuant to state law, annually on November 1 executive-branch agencies must file a Departmental Regulatory Agenda (DRA) containing:

- A list of new rules or amendments that the department or its divisions expect to propose in the next calendar year;
- The statutory or other basis for adoption of the proposed rules;
- The purpose of the proposed rules;
- The contemplated schedule for adoption of the rules;
- An identification and listing of persons or parties that May 2017 be affected positively or negatively by the rules; and
- A list and brief summary of all permanent and temporary rules adopted since the previous DRA was filed.

The Regulatory Agenda also includes, pursuant to Colo. Rev. Stat. §24-4-103.3, rules to be reviewed as part of the Department's "Regulatory Efficiencies Reviews" during 2017 (which are denoted as such in the "purpose" column). The DRA is to be filed with Legislative Council staff for distribution to committee(s) of reference, posted on the department's web site, and submitted to the Secretary of State for publication in the Colorado Register. Each department must also present its DRA as part of its "SMART Act" hearing and presentation pursuant to Colo. Rev. Stat. §2-7-203(2)(a)(III)(A).

The following constitutes the Department of Revenue's DRA for 2016-2017 and is provided in accordance with Colo. Rev. Stat. §24-7-203(2)(a)(IV):

Schedule (Month, Year)	Rule Number and Title or Brief Description	Division/ Board/ Program	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review? (X if yes)	Purpose	Stakeholders <i>Consider including high-level outreach bullets</i>	Anticipated Hearing Date
Jul 2017	Regulation 12-6-502(20) Relationship between Wholesaler and salesperson (Powersports)	Auto Industry Division	New	CRS 12-5-502(2)		MVDB RULE - New rule definition for powersports	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-101(11)	Auto Industry Division	Revision	CRS 12-6-101(11)		EDO RULE - Amend definition	CADA, CIADA, PDAC, Association	

	Jurisdiction over manufacturer						Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Oct 2017	Regulation 12-6-102(12) Definition of new and used motor vehicle	Auto Industry Division	Revision	CRS 12-6-102(12)		MVDB RULE - Amend definition	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Jul 2017	Regulation 12-6-102(13) Profit definition	Auto Industry Division	Revision	CRS 12-6-102(13)		MVDB RULE - Amend definition	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Jul 2017	Regulation 12-6-102(16) Off premise permits and books/records	Auto Industry Division	Revision	CRS 12-6-102(16)		MVDB RULE - Amend definition	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Jul 2017	Regulation 12-6-102(18) Relationship between Wholesaler and salesperson	Auto Industry Division	Revision	CRS 12-6-102(18)		MVDB RULE - Amend definition	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Aug 2017	Regulation 12-6-104(3)(e) Default authority by the Executive Secretary	Auto Industry Division	Revision	CRS 12-6-104(3)(e)		MVDB RULE - Amend authority to enter default	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Aug 2017	Regulation 12-6-104(3)(f) Hearing procedure/process	Auto Industry Division	Revision	CRS 12-6-104(3)(f)		MVDB RULE - Comprehensive hearing rules/procedures	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Aug 2017	Regulation 12-6-104(3)(g) Application requirements	Auto Industry Division	Revision	CRS 12-6-104(3)(g)		MVDB RULE - Amend application requirements	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	

Sep 2017	Regulation 12-6-105(1)(c) Applications for Manufacturer	Auto Industry Division	Revision	CRS 12-6-105(1)(c)		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-105(1)(d) Initiation of a complaint	Auto Industry Division	Revision	CRS 12-6-105(1)(d)		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-105(1)(e) Wholesaler books and records	Auto Industry Division	Revision	CRS 12-6-105(1)(e)		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-105(1)(f) Hearing procedure/process	Auto Industry Division	Revision	CRS 12-6-105(1)(f)		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-114 Manufacturer warranty	Auto Industry Division	Revision	CRS 12-6-114		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-115(5) Manufacturer required notifications	Auto Industry Division	Revision	CRS 12-6-115(5)		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	

Sep 2017	Regulation 12-6-118(1)(b) Licensee character and record	Auto Industry Division	Revision	CRS 12-6-118(1)(b)		EDO RULE - Amend/Define "administrator"	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Jun 2017	Regulation 12-6-120.3 New EDO rule establishing procedures concerning complaints against manufacturers coming from dealers	Auto Industry Division	New	CRS 12-6-105, 12-6-120, 12-6-120.3, 12-6-131		EDO RULE - New rule as no rule currently exist	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Jul 2017	Regulation 12-6-502(11) Powersports - profit and gain	Auto Industry Division	Revision	CRS 12-6-502(11)		MVDB RULE - Amend definition	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Jul 2017	Regulation 12-6-502(16) Powersports - new rule	Auto Industry Division	New	CRS 12-6-502(16)		MVDB RULE - New regulation to allow for powersports off-premise permits	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Oct 2017	Regulation 12-6-502(7) Powersports - new rule	Auto Industry Division	New	CRS 12-6-502(7)		MVDB RULE - Add definition of new powersports vehicle	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Aug 2017	Regulation 12-6-504(1)(e)(I) Powersports - New rules	Auto Industry Division	New	CRS 12-6-504(1)(e)(I)		MVDB RULE - Add authority to enter default to powersports	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Aug 2017	Regulation 12-6-504(1)(f)(V) Hearing procedure/proc	Auto Industry Division	New	CRS 12-6-504(1)(f)(V)		MVDB RULE - Comprehensive hearing rules/procedures for	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's	

	ess for powersports					powersports	Office, AID SME	
Aug 2017	Regulation 12-6-504(2)(b) Powersports application requirements	Auto Industry Division	New	CRS 12-6-504(2)(b)		MVDB RULE - New regulation to define application requirements for powersports	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-505(1) Powersports - Jurisdiction over manufacturer	Auto Industry Division	Revision	CRS 12-6-505(1)		EDO RULE - Amend definition	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-505(1)(g) Powersports - Licensee applications	Auto Industry Division	Revision	CRS 12-6-505(1)(g)		EDO RULE - Amend application requirements	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Sep 2017	Regulation 12-6-505(1)(h) Powersports - Hearing procedure/process	Auto Industry Division	Revision	CRS 12-6-505(1)(h)		EDO RULE - Amend hearing procedures for EDO	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
Jun 2017	Regulation 12-6-524 New EDO rule establishing procedures concerning complaints against manufacturers coming from dealers (Powersports)	Auto Industry Division	New	CRS 12-6-505, 12-6-523, 12-6-524, and 12-6-537		EDO RULE - New rule as no rule currently exist (Powersports)	CADA, CIADA, PDAC, Association Attorneys, Consumer Attorneys, Manufacturer Attorneys, AG's Office, AID SME	
	Rule 10 Rules for Poker	Division of Gaming	Revision	Sections 12-47.1-201, C.R.S., 12-	x	Periodic review pursuant to	Limited Gaming Licensees, Div. of	

				47.1-203, C.R.S., 12-47.1-302, C.R.S., and 12-47.1-818, C.R.S.		Executive Order D 2012-001, and Senate Bill 14-064	Gaming Employees, Gaming Patrons	
May 2017	Rule 14 Gaming Tax	Division of Gaming	Revision	Sections 12-47.1-201, 12-47.1-203, 12-47.1-302, 12-47.1-602 and 12-47.1-604 C.R.S., (1991).		Annual Tax Hearing	Limited Gaming Licensees, Div. of Gaming Employees, Financial Analysts	
	Rule 21 Rules for Blackjack - Poker Combination Games	Division of Gaming	Revision	Sections 12-47.1-201, C.R.S., 12-47.1-302, C.R.S., 12-47.1-816, C.R.S., and 12-47.1-818, C.R.S.	x	Periodic review pursuant to Executive Order D 2012-001, and Senate Bill 14-064	Limited Gaming Licensees, Div. of Gaming Employees, Gaming Patrons	
	Rule 22 Rules for Roulette	Division of Gaming	Revision	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., and 12-47.1-302, C.R.S., and 12-47.1-818, C.R.S.	x	Periodic review pursuant to Executive Order D 2012-001, and Senate Bill 14-064	Limited Gaming Licensees, Div. of Gaming Employees, Gaming Patrons	
	Rule 23 Rules of Craps	Division of Gaming	Revision	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., and 12-47.1-302, C.R.S.	x	Periodic review pursuant to Executive Order D 2012-001, and Senate Bill 14-064	Limited Gaming Licensees, Div. of Gaming Employees, Gaming Patrons	
Mar 2017	Rule 3 Applications, Investigations and Licensure	Division of Gaming	Revision	Sections 12-47.1-102, C.R.S., 12-47.1-103, C.R.S., 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-302, C.R.S., and part 5 of article 47.1 of title 12, C.R.S.		Annual Fee Analysis, regulation 47.1-303 and 47.1-305	Limited Gaming Licensees, Div. of Gaming Employees	
	Rule 8 Rules of Blackjack	Division of Gaming	Revision	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-302, C.R.S., 12-47.1-	x	Periodic review pursuant to Executive Order D 2012-001, and Senate Bill 14-064	Limited Gaming Licensees, Div. of Gaming Employees, Gaming Patrons	

				816, C.R.S., and 12-47.1-818, C.R.S.				
	1 CCR 204-1 Rule 1 Diesel Inspection Program	Division of Motor Vehicles	Revision	42-4-401 through 42-4-414, 42-9-101 through 42-9-113, and 25-7-122.1, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	Drivers of CO, Emission Inspection Location, Citizens, CO Dealerships	
	1 CCR 204-10 Rule 11 Emergency Vehicle Authorization	Division of Motor Vehicles	TBD	42-1-102(6), 42-1-204, 42-4-108(5), 42-4-213, and 42-4-238, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	Emergency Response Teams/Units, Citizens	
	1 CCR 204-10 Rule 12 Vehicles Abandoned on Private Property	Division of Motor Vehicles	TBD	42-1-204, C.R.S., and Part 21 of Article 4 of Title 42, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	CO Residents, Citizens, CO Homeowners, Tow Service Locations	
	1 CCR 204-10 Rule 13 Public Tow Requirements for Abandoned Vehicles	Division of Motor Vehicles	TBD	24-4-103, 24-72.1-103, 42-1-204, 42-2-107 and 42-2-302 CRS.	x	Periodic review pursuant to Executive Order D2012-002	Tow Service Locations, CO Property Owners, Citizens	
	1 CCR 204-10 Rule 15 Fallen Service Member License Plates	Division of Motor Vehicles	Repeal	42-1-102 (24), 42-1-102 (24.5), 42-1-204, 42-3-213 (1) (a) (XIV), 42-3-213 (1) (f) and 42-3-213 (15), C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	Veterans, Citizens	
	1 CCR 204-10 Rule 16 Group Special License Plates	Division of Motor Vehicles	TBD	42-1-102(41.5), 42-1-201, 42-1-204, 42-3-207, 42-3-208 and 42-3-301, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	Citizens, Special Interest Groups	
	1 CCR 204-10 Rule 26 Physical Inspection of Motor Vehicles	Division of Motor Vehicles	TBD	42-1-204, 42-3-105(1)(c)(I), and 42-6-107(1)(b), C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	DMV Employees, County Employees, Citizens	
	1 CCR 204-10	Division of	TBD	42-3-102(1.5)(a),	x	Periodic review	Citizens, DMV	

	Rule 44 Late Fee Exemption	Motor Vehicles		42-3-112(1.5)(b), C.R.S.		pursuant to Executive Order D2012-002	Employees, County Employees	
	1 CCR 204-10 Rule 45 Alumni License Plates	Division of Motor Vehicles	TBD	42-1-201, 42-1-204, 42-3-214 and 42-3-301, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	CO Colleges, Citizens, CO Dealerships	
	1 CCR 204-10 Rule 47 Expired Temporary Registration Permits	Division of Motor Vehicles	TBD	42-1-204 and 42-3-112, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	Citizens, DMV Employees, CSP, County Employees	
	1 CCR 204-10 Rule 48 Colorado Dealer License Plates	Division of Motor Vehicles	TBD	42-1-102(22), 42-1-204, 42-3-116, and 42-3-304, C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	AID, Citizens, CO Dealerships	
	1 CCR 204-25 Vendor Contracts for the Bulk Electronic Transfer of Department Records	Division of Motor Vehicles	Revision	42-1-206(3.7)(b) and 42-1-206(f), C.R.S.	x	Periodic review pursuant to Executive Order D2012-002	SIPA/Colorado Interactive Colorado Interactive Sub-vendors Any public or private agency requesting or receiving bulk DMV data from the Department of Revenue (TLR, DLR, and Crash Data).	
	1 CCR 204-30 Rule 7 7 Rules and Regulations or the Commercial Driver's License (CDL) Program	Division of Motor Vehicles	TBD	24-4-103, 42-2-111(1)(b), 42-2-403, 42-2-114.5, 42-2-406 (3-7), and 42-2-407(8), CRS.	x	Periodic review pursuant to Executive Order D2012-002	Drivers License Schools, Citizens, CO Residents	
	1 CCR 204-6 Classification of Driver's License	Division of Motor Vehicles	TBD	42-2-114	x	Periodic review pursuant to Executive Order D2012-002	Citizens, Drivers Education Schools, Citizens, CO Dealerships	
May 2017	1 CCR 208-1; Chapter 6 of the Colorado	Division of Racing	Revision	EO D2012-02	X	To comply with Executive Order 2 ordering review of	- All horsemen - Division of Racing Events	

	Racing Commission Rules					20% of the rule book every year.		
May 2017	1 CCR 208-1; Chapter 7 of the Colorado Racing Commission Rules	Division of Racing	Revision	EO D2012-02	X	Please click this link for both Chapter 6 and 7 Rules being reviewed.	- All horsemen - Division of Racing Events	
May 2017	Rule 11.101 House Rules	Division of Racing	New	§12-60-202(3)(f); §12-60-503(1)(a)		To include a rule which expressly grants any track or off-track betting establishment the right to impose its own rules at the expense of the enacting entity enforcing their own rules without the involvement of the Division.	- Association	
May 2017	Rule 3.302 Out of Jurisdiction Rulings	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a); §12-60-507(1)(l)		To clarify that the Division May 2017, pursuant to statute, impose a suspension upon a licensee of the same duration as has been imposed in another jurisdiction.	- All licensees	
May 2017	Rule 3.307 Conditional Licensing	Division of Racing	New	§12-60-202(3)(f); §12-60-503(1)(a); §12-60-507.5(b)		To include a rule which expressly enumerates the ability of the Division, through its licensing powers delegated by the Commission, to require certain assurances of an applicant through the process of	- All applicants - All licensees	

						placing conditions upon approval of license.		
May 2017	Rule 3.437 Human Drug Testing	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To revise the Human Drug Testing rules and penalties in order to clarify general procedure and provide further guidance to licensees and Division staff in the compliance and enforcement of the rule.	- All licensees eligible for HDT testing. - Division personnel	
May 2017	Rule 3.626 Jockey Agents	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To revise the restrictions placed on a jockey and whom they may engage as jockey agents.	- Jockeys - Jockey Agents	
May 2017	Rule 4.104 Change of Officials	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To revise the rule to empower the Director of the Division to demand that a licensee-official or licensee-employee be replaced.	- All licensees	
May 2017	Rule 5.244 Horses on Grounds	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To revise the rules to require that horses are on grounds 48 hours prior to entry, instead of 48 hours prior to post.		
May 2017	Rule 5.246 Entry Prohibited from Leaving Grounds	Division of Racing	New	§12-60-202(3)(f); §12-60-503(1)(a)		To include a rule that prohibits a horse that has been entered into a race from leaving the grounds until the race in which it has been entered has	- Trainers - Owners - Betting public	

						concluded.		
May 2017	Rule 5.611 Veterinarian's List	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To revise the rule to change how certain parties May 2017 take certain horses off the vet's list.	- Horsemen - Association Veterinarians - Division Veterinarian	
May 2017	Rule 6.612 Referral Hearings	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To clarify procedure for these hearings.	- All licensees	
May 2017	Rule 6.704` Suspended Owners	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To clarify actions that may be taken when an owner has been suspended or has had their license revoked.	- Owners	
May 2017	Rule 6.706 Suspended Trainers	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To clarify actions that may be taken when a trainer has been suspended or has had their license revoked.	- Trainers	
May 2017	Rule 6.712 Medication Violation Penalty Determination	Division of Racing	Repeal	§12-60-202(3)(f); §12-60-503(1)(a)	X	To delete a rule which has become obsolete with the enacted of other sections of the rule book.		
May 2017	Rule 7.104 Double Entered Horses	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To correct typographical errors appearing in the rule book.		
May 2017	Rule 7.110 Entry by Ineligible Person	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To revise rule to streamline with current industry practice.	- Owners - Trainers	
May 2017	Rule 7.200 Entry into Race	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To revise to correct a typographical error and to harmonize with other rules appearing in same section.	- Owners - Trainers	

May 2017	Rule 7.202 Breed Registration	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To revise rule to streamline with current industry practice.	- Owners - Trainers	
May 2017	Rule 7.206 Eligibility to Race	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To address apparent contradictions in the rulebook.	- Owners - Trainers	
May 2017	Rule 7.220 Entry into Two Races	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To revise to streamline with current race industry practice.	- Owners - Trainers	
May 2017	Rule 7.416 Vet Scratches	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	To clarify the authority and procedure of a veterinarian to scratch a horse from a race.	- Private Veterinarians - Association Veterinarians - Division Veterinarians	
May 2017	Rule 7.620 Jockey Colors	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)	X	The revise current rules regarding numbers and colors, and their location, on jockeys.	- Jockeys - Betting Public	
May 2017	Rule 7.642 Helmets	Division of Racing	Repeal	§12-60-202(3)(f); §12-60-503(1)(a)	X	To remove redundant language that appears more expansively in other chapters of the rule book.		
May 2017	Rule 8.109 Post-race Testing of Claimed Horses	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To revise the rule to make process of payment more clear for both owners and trainers claiming horses and personnel designated to execute the claim.	- Owners - Trainers - Association personnel	
May 2017	Rule 8.404 Claim Arrangements	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To further assist in eliminating hidden ownerships.	- Owners - Trainers	
May 2017	Rule 8.408 Transfer of Claimed Horse	Division of Racing	Revision	§12-60-202(3)(f); §12-60-503(1)(a)		To clarify that only ownership May 2017 not be transferred	- Owners	

Oct 2017	47-1000 Qualifications for Special Event Permit.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-1002 Application for Special Event Permit.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-1004 Special Event Permit - Non-transferable.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-1006 Special Event Permit - Application on School Property.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-1008 Special Event Permit - Private Residence: Multiple Use.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-902 Sanitary Requirements.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-904 Product Labeling, Substitution, Sampling and Analysis.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-905 Colorado Wineries - Labeling and Records.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-906 Container Size.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-908 Automatic and	Liquor Enforcement		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor	LED, all liquor licensees, local	

	Electronic Dispensing Systems.	Division				Rules.	licensing authorities, general public	
Oct 2017	47-910 Consumption Prohibited.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-912 Identification.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-913 Age of Employees.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-914 Unlicensed Possession of Beverages.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-916 Advertising.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-918 Removal of Alcohol Beverages from Premises.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-920 Solicitation of Drinks.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-922 Gambling.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-924 Importation and Sole Source of Supply/Brand Registration.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	

Oct 2017	47-926 Interference with Officers.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-930 Testing of Alcohol Content - Malt Liquor and Fermented Malt Beverage.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-940 Powdered Alcohol - Packaging and Labeling.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Oct 2017	47-942 Powdered Alcohol Regulation.	Liquor Enforcement Division		12-47-202, C.R.S.	X	Planned review of the 20% of the Liquor Rules.	LED, all liquor licensees, local licensing authorities, general public	
Jul 2017	1 CCR 212-1 Medical Mar 2017ijuana Rules	Marijuana Enforcement		12-43.3-101 et seq., C.R.S.	X	Planned review of all Medical Mar 2017ijuana Rules as part of review for changes necessary to implement new legislation passed in the 2017 session of the General Assembly.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	1 CCR 212-2 Retail Mar 2017ijuana Rules	Marijuana Enforcement		12-43.4-101 et seq., C.R.S.	X	Planned review of all Retail Mar 2017ijuana Rules as part of review for changes necessary to implement new legislation passed in the 2017 session of the General Assembly.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	M 1001.5 Labeling and Packaging	Marijuana Enforcement	Revision	12-43.3- 202(1)(b)(l), 12- 43.3-202(1)(h),		Review packaging and labeling rules for ability to align	Licensees, Advocacy Groups, Other State Agencies, Local	

	Requirements: General Applicability			12-43.3-202(2)(a)(VI), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-43.3-403(3), 12-43.3-404(5), and 12-43.3-901(4)(b), C.R.S.		between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Authorities, Local Law Enforcement, Attorneys	
Jul 2017	M 1002.5 Packaging and Labeling of Medical Mar 2017ijuana by an Optional Premises Cultivation Operation or a Medical Mar 2017ijuana-Infused Products Manufacturer	Marijuana Enforcement	Revision	12-43.3-202(1)(b)(I), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-43.3-202(2.5)(a)(I), 12-43.3-402(7), 12-43.3-404(5), 12-43.3-404(10), and 12-43.3-901(4)(b), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	M 1003.5 Packaging and Labeling of Medical Mar 2017ijuana Concentrate by an Optional Premises Cultivation Operation or a Medical Mar 2017ijuana-Infused Products Manufacturer	Marijuana Enforcement	Revision	12-43.3-202(1)(b)(I), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-43.3-202(2.5)(a)(I), 12-43.3-402(7), 12-43.3-404(5), 12-43.3-404(10), 12-43.3-404(11)(b-c), and 12-43.3-		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	

				901(4)(b), C.R.S.				
Jul 2017	M 1004.5 Packaging and Labeling Requirements of a Medical Marijuana Infused-Product by a Medical Marijuana-Infused Products Manufacturer	Marijuana Enforcement	Revision	12-43.3-202(1)(b)(I), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-43.3-202(2.5)(a)(I), 12-43.3-402(2)(a)(I-III), 12-43.3-402(7), 12-43.4-404(5), 12-43.4-404(10), 12-43.4-404(11), and 12-43.3-901(4)(b), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	M 1005 Packaging and Labeling of Medical Marijuana by a Medical Marijuana Center	Marijuana Enforcement	Revision	12-43.3-202(1)(b)(I), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-43.3-202(2.5)(a)(I), 12-43.3-402(2)(a), 12-43.3-402(6), 12-43.3-402(7), and 12-43.3-901(4)(b), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	M 1006 Packaging and Labeling of Medical Marijuana Infused-Product by a Medical Marijuana	Marijuana Enforcement	Revision	12-43.3-202(1)(b)(I), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	

	Center			43.3-402(2)(a)(I-III), 12-43.4-202(2.5)(a)(I), 12-43.3-402(2)(a), 12-43.3-402(6), 12-43.3-404(5), 12-43.3-404(10), and 12-43.3-901(4)(b), C.R.S.		clarify between concentrates and infused products.		
Jul 2017	M 1007 Packaging and Labeling of Medical Marijuana Concentrate by a Medical Marijuana Center	Marijuana Enforcement	Revision	12-43.3-202(1)(b)(I), 12-43.3-202(2)(a)(XIV), 12-43.3-202(2)(a)(XIV.5), 12-43.3-202(2)(a)(XX), 12-43.3-202(2.5)(a)(I), 12-43.4-402(2)(a)(I-III), 12-43.4-402(6), 12-43.4-404(5), 12-43.3-404(10), and 12-43.3-901(4)(b), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 1001 Labeling and Packaging Requirements: General Applicability	Marijuana Enforcement	Revision	12-43.4-202(1), 12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-202(3)(a)(VI), 12-43.4-202(3)(a)(VII), 12-43.4-202(3)(a)(X), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(I), 12-43.4-202(3)(c)(III), 12-43.3-402(2)(a), 12-43.4-404(4)(a), 12-43.4-404(6),		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	

				and 12-43.4-901(4)(b), C.R.S.				
Jul 2017	R 1002.5 Packaging and Labeling of Retail Mar 2017ijuana by a Retail Mar 2017ijuana Cultivation Facility or a Retail Mar 2017ijuana Products Manufacturing Facility	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-202(3)(a)(VII), 12-43.4-202(3)(a)(X), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(VI), 12-43.4-403(5), 12-43.4-404(1)(b), 12-43.4-404(4)(a), and 25-4-1614(3)(a), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 1003.5 Packaging and Labeling of Retail Mar 2017ijuana Concentrate by a Retail Mar 2017ijuana Cultivation Facility or a Retail Mar 2017ijuana Products Manufacturing Facility.	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-202(3)(a)(VII), 12-43.4-202(3)(a)(X), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(VI), 12-43.4-403(5), 12-43.4-404(1)(b), 12-43.4-404(1)(e)(II), 12-43.4-404(1)(e)(III), 12-43.4-404(4)(a), and 25-4-1614(3)(a), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 1004 Packaging and Labeling Requirements of a Retail Mar 2017ijuana Product by a Retail Mar 2017ijuana	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-202(3)(a)(VII), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(III), 12-43.4-202(3)(c)(V),		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	

	Products Manufacturing Facility			12-43.4-202(3)(c)(VI), 12-43.4-404(4)(a), 12-43.4-404(b)(I-II), 12-43.4-404(6), 12-43.4-404(8), 12-43.4-901(2)(a), and 25-4-1614(3)(a), C.R.S.		concentrates and infused products.		
Jul 2017	R 1005.5 Packaging and Labeling of Retail Marijuana by a Retail Marijuana Store	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-202(3)(a)(VII), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(VI), 12-43.4-402(4), 12-43.4-402(5), and 25-4-1614(3)(a), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 1006 Packaging and Labeling of Retail Marijuana Product by a Retail Marijuana Store	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-202(3)(a)(VII), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(III), 12-43.4-202(3)(c)(V), 12-43.4-202(3)(c)(VI), 12-43.4-402(2), 12-43.4-402(4), 12-43.4-402(5), 12-43.4-901(2)(a), and 25-4-1614(3)(a), C.R.S.		Review packaging and labeling rules for ability to align between Medical and Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 1007.5 Packaging and Labeling of Retail Marijuana	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(IV), 12-43.4-		Review packaging and labeling rules for ability to align between Medical and	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local	

	2017ijuana Concentrate by a Retail Mar 2017ijuana Store			202(3)(a)(VII), 12-43.4-202(3)(b)(IX), 12-43.4-202(3)(c)(VI), 12-43.4-402(4), 12-43.4-402(5), and 25-4-1614(3)(a), C.R.S.		Retail, create efficiencies, address public health and safety, and offer clarify between concentrates and infused products.	Law Enforcement, Attorneys	
Jul 2017	R 211 Conversion - Medical Mar 2017ijuana Business to Retail Mar 2017ijuana Establishment Pursuant to 12-43.4-104(1)(a)(I), C.R.S.	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(I-II), 12-43.4-202(3)(b)(IX), and 12-43.4-202(4)(a) and (b) and sections 12-43.4-103, 12-43.4-104, and 12-43.4-501, C.R.S.		Review production management	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 212 New Applicant Retail Mar 2017ijuana Cultivation Facilities Licensed Pursuant To 12-43.4-104(1)(b)(II), C.R.S.	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(I-II), 12-43.4-202(3)(b)(IX), and 12-43.4-202(4)(a) and (b); and sections 12-43.4-103, 12-43.4-104, and 12-43.4-501, C.R.S.		Review production management	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
Jul 2017	R 506 Retail Mar 2017ijuana Cultivation Facility: Production Management	Marijuana Enforcement	Revision	12-43.4-202(2)(b), 12-43.4-202(3)(a)(I-II), 12-43.4-202(3)(b)(IX), and 12-43.4-202(4)(a) and (b) and sections 12-43.4-103, 12-43.4-104, and 12-43.4-501, C.R.S.		Review production management	Licensees, Advocacy Groups, Other State Agencies, Local Authorities, Local Law Enforcement, Attorneys	
	29-2-106(9)	Taxation		29-2-106(9),	X	Periodic review	All retailers, Tax	

	Municipal Sales and Use Tax Form	Division		C.R.S.		pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Practitioners	
	39-21-113 Records and Reports	Taxation Division	Revision	39-21-113, C.R.S.	X	Update list of exceptions to confidentiality.	All Taxpayers	
	39-21-116.5 Responsibility Officer Liability	Taxation Division	New	39-21-116.5, C.R.S.	X	Clarify application of the penalty.	Officers of a Corporation and All Members of a Partnership or LLC required collecting, report, and remitting taxes.	
	39-21-120 Signature and Filing Alternatives	Taxation Division	Revision	39-21-120, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All Taxpayers	
	39-22-102(4.5) Food	Taxation Division	Revision	39-26-102(4.5), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-22-108.5 Dual Resident Trust Credit	Taxation Division		39-22-108.5, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Dual Resident Trusts, Tax Practitioners	
Oct 2017	39-22-303(11)(a) Combined Reports	Taxation Division	Revision	39-22-303(11)(a), C.R.S.	X	Clarify the application of the 3-of-6 test.	Corporations that file combined reports, Tax Practitioners	
Oct 2017	39-22-303(11)(c) Apportionment of Combined Reports	Taxation Division	Revision	39-22-303(11)(c), C.R.S.	X	Clarify how an affiliated group required to file a combined report shall apportion and allocate their income if the commercial activities of the affiliated group	Corporations that file combined reports, Tax Practitioners	

						require the use of more than one apportionment methodology.		
	39-22-303.10 Foreign Source Income	Taxation Division	Revision	39-22-303(10), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Corporations with Foreign Source Income	
	39-22-303.5.7(b) Alternative Apportionment	Taxation Division	Revision	39-22-303.5.7(b), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All Corporations	
May 2017	39-22-304(2)(f) Gross Conservation Easement Addition	Taxation Division	Revision	39-22-304(2)(f), C.R.S.	X	Update to conform to Rule 39-22-104(3)(G)	Corporations donating gross conservation easements, Conservation easement community.	
Oct 2017	39-22-305 Consolidated Returns	Taxation Division	Revision	39-22-305, C.R.S.	X	Clarify the means of making a consolidated election and withdrawing a consolidated election. In addition, the regulation follows the standards established in Treas. Reg. § 301.9100-3 to allow relief to taxpayers who provide evidence to establish that the taxpayer acted reasonably and in good faith when it failed to make an election in the allotted timeframe.	Corporations that file consolidated returns, Tax Practitioners	

Mar 2017	39-22-516 Innovative Motor Vehicles and Trucks	Taxation Division	New	39-22-516.7 and 516.8, C.R.S.		Clarify the credit for innovative motor vehicles and trucks.	Vehicle Owners, Auto Dealers, Auto Manufacturers, Auto Financing Entities, Environmental groups, Energy Industry, Trucking or Freight Industry	
	39-22-518 Colorado Capital Gain Subtraction	Taxation Division	Revision	39-22-518, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All taxpayers, Tax Practitioners	
	39-22-526 Environmental Remediation of Contaminated Land	Taxation Division	New	39-22-526, C.R.S.		Discuss how the transfer of the credit works.	Environmental Remediation Industry	
	39-22-531 Colorado Job Growth Incentive	Taxation Division	New	39-22-531, C.R.S.		Clarify the Colorado Job Growth Incentive Tax Credit.	All Taxpayers, Tax Practitioners	
Feb 2017	39-22-538 Healthcare Preceptor	Taxation Division	New	39-22-538, C.R.S.		Set forth a method for determining the 200 credits available	AHEC, Healthcare Industry, Schools	
Mar 2017	39-22-604(4) Withholding Tax Filing Periods and Due Dates	Taxation Division		39-22-604, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All businesses with employees	
Mar 2017	39-22-604.1 Withholding Tax	Taxation Division		39-22-604, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All businesses with employees	
Mar 2017	39-22-604.17 Winnings in Colorado	Taxation Division		39-22-604, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All businesses with employees	
Mar 2017	39-22-604.3 Requirement to	Taxation Division		39-22-604, C.R.S.	X	Periodic review pursuant to 24-4-	All businesses with employees	

	Withhold					103.3, C.R.S. and Executive Order D 2012-002.		
Mar 2017	39-22-604.5 Whole Dollar Amounts	Taxation Division		39-22-604, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All businesses with employees	
Mar 2017	39-22-604.6 Withholding Statements	Taxation Division		39-22-604(6), C.R.S.	X	The United States Congress recently passed H.R.2029 - Consolidated Appropriations Act of 2016, which amends the due dates in I.R.C. § 6071 for employers to file wage and tax statements with the Internal Revenue Service and their employees. Colorado's due dates for filing wage and tax statements with the Department and their employees is the same dates established in I.R.C. § 6071. As such, the due dates for Colorado's wage and tax statements have been amended, and the rule needed to conform to these changes.	All businesses with employees	
	39-26-102(15) Tangible Personal Property	Taxation Division	Revision	39-26-102(15), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	

	39-26-102.11 Rooms and Accommodations	Taxation Division		39-26-102(11), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Hotel and lodging industry, Tax Practitioners	
	39-26-102.12 Sales Tax on Manufactured Articles	Taxation Division	Revision	39-26-102(12), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-102.14 State Treasurer	Taxation Division	Repeal	39-26-102(14), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-102.20 Ingredient or Component Parts	Taxation Division		39-26-102(20), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Manufacturers, Compounders, Processors, Tax Practitioners	
	39-26-102.22 Disputes	Taxation Division		39-26-102(22), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-102.5 Gross Taxable Sales	Taxation Division	Revision	39-26-102(5), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-102.7(a) Purchase Price	Taxation Division	Revision	39-26-102(7)(a), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-104.1(e) Tips and Gratuities	Taxation Division		39-26-104(1)(e), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Restaurant Industry, Hotel and lodging Industry Tax Practitioners	
	39-26-104.1(f) Short Term	Taxation Division		39-26-104(1)(f), C.R.S.	X	Periodic review pursuant to 24-4-	Hotel and lodging industry, Tax	

	Room Rentals					103.3, C.R.S. and Executive Order D 2012-002.	Practitioners	
May 2017	39-26-105 Remittance of Tax	Taxation Division	Revision	39-26-105, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-105.1(c) Documenting Exempt Sales	Taxation Division		39-26-105(1)(c), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-106(2)(b) Price on Alcoholic Drinks	Taxation Division		39-26-106(2)(b), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Restaurant Industry, Hotel and lodging Industry, Tax Practitioners	
	39-26-106(2)(b)(c) Price on Malt and Vinous Drinks	Taxation Division		39-26-106(2)(b), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Restaurant Industry, Hotel and lodging Industry, Tax Practitioners	
May 2017	39-26-109 Nonstandards Filing Periods	Taxation Division	Revision	39-26-109, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-113 Registering Vehicles	Taxation Division		39-26-113, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Auto Dealers, Auctioneers, Local Governments	
May 2017	39-26-122 Sales Tax Forms	Taxation Division		39-26-122, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-125 Statute of Limitations When No	Taxation Division		39-26-125, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D	All retailers, Tax Practitioners	

	Return is Filed					2012-002.		
	39-26-210 Use Tax Statute of Limitations	Taxation Division		39-26-210, C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-703(2)(c) Contractor's Refund Claim	Taxation Division		39-26-703(2)(c), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Contractors, Tax Practitioners	
	39-26-703(2)(e) Claiming Credit on a Return	Taxation Division		39-26-703(2)(e), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-703.2(c.5) Three Year Statute of Limitations on Refund Claims	Taxation Division		39-26-703.2(c.5), C.R.S.		Address statutory change and discuss vendor's protection from class action lawsuits.	All retailers, Tax Practitioners	
Apr 2017	39-26-704.1 Government Entities Exemption	Taxation Division		39-26-704(1), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	All retailers, Tax Practitioners	
	39-26-704.3 Rooms and Accommodations Permanently Occupied	Taxation Division		39-26-704(3), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Hotel and lodging industry, Tax Practitioners	
	39-26-707.1 Food Containers	Taxation Division		39-26-707(1), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Restaurant Industry, Hotel and lodging Industry, Tax Practitioners	
	39-26-708.1 Exempt Contracts	Taxation Division		39-26-708(1), C.R.S.	X	Periodic review pursuant to 24-4-103.3, C.R.S. and Executive Order D 2012-002.	Contractors, Tax Practitioners	

	39-26-708.3 Contractor's Exemption	Taxation Division		39-26-708(3), C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Contractors, Tax Practitioners	
	39-26-711(1)(a) Commercial Airlines	Taxation Division		39-26-711(1)(a), C.R.S.s	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Commercial Airlines, Tax Practitioners	
Jan 2017	39-26-713.2(d) Government / Charitable Use	Taxation Division	Repeal	39-26-713(2)(d), C.R.S	X	Repeal rule because it only cross references another rule.	All retailers, Tax Practitioners	
Jan 2017	39-26-713.2(e) Ingredients	Taxation Division	Repeal	39-26-713(2)(e), C.R.S	X	Repeal rule because it only cross references another rule.	All retailers, Tax Practitioners	
	39-26- 715(1)(a)(II) Fuel for Residential Use	Taxation Division		39-26- 715(1)(a)(II), C.R.S.	X	Update to conform with HB 16-1457.	Electric Utilities and Gas Companies	
	39-29-102(3)(a) Gross Income of Oil and Gas	Taxation Division	Revision	39-29-102(3)(a), 39-29-105, C.R.S.	X	Update the rule after the BP v Colorado Department of Revenue case was decided by the Colorado Supreme Court	Oil and Gas Industry, Local Governments, DNR, DOLA	
	39-29-103 Taxation of Metallic Minerals	Taxation Division	Revision	39-29-103, C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Mining Industry, Local Governments	
	39-29-107 Taxation of Oil Shale	Taxation Division	Revision	39-29-107, C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Oil and Gas Industry, Local Governments	
	39-29-112 Due Dates for Filing Severance Tax	Taxation Division		39-29-112, C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and	Oil and Gas Industry, Mining Industry Local Governments	

	Returns					Executive Order D 2012-002.		
	39-29-115 Severance Tax Penalty and Interest	Taxation Division		39-29-115, C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Oil and Gas Industry, Mining Industry Local Governments	
Apr 2017	43-4-804(1)(b) Daily Rental Fee	Taxation Division	New	43-4-804(1)(b), C.R.S.		Draft a new rule to discuss whether government entities are subject to the fee, and lay out the primary business at each location rule.	Vehicle Rental Companies, Government Entities	
	8-20-206.5 Environmental Response Surcharge	Taxation Division	New	8-20-206.5, C.R.S.		Clarify that whoever brings the fuel into the state first must pay the surcharge.	Fuel Distributors	
	SR 10 Contractors	Taxation Division		39-26-102(12), 39- 26-703(2)(c), 39- 26-708, C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Contractors, Tax Practitioners	
	SR 13 Eating and Drinking Establishments	Taxation Division		39-102(4.5), 39- 26-104(1)(e), 39- 26-106(2)(b), 39- 26-707, C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Restaurant Industry, Tax Practitioners	
	SR 22 Hotels and Motels	Taxation Division		39-26-102(11), 39- 26-104(1)(f), 39- 26-704(3), C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Hotel and lodging industry, Tax Practitioners	
	SR 3 Autodealers Incidental Use	Taxation Division		39-26- 7113(2)(b)(II), C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D 2012-002.	Auto Dealers	
	SR 9 Containers	Taxation Division		39-26-102(20) and 39-26-203(1)(f), C.R.S.	X	Periodic review pursuant to 24-4- 103.3, C.R.S. and Executive Order D	Manufacturers, Compounders, Processors, Tax Practitioners	

						2012-002.		
	SR 9 Debt Buying Companies	Taxation Division	New	39-22-303(5)(7)(a), C.R.S.		Clarify how debt buying companies should apportion their income because they do not fit under other apportionment methodologies.	Debt Buying Companies	
March 2017	Rule 14E. Lucky for Life	Lottery	revision	C.R.S. 24-35-201, 24-35-208 (1) (a) and (2), and 24-35-212 and 24-35-212.5.	X	Shorten time frame that second prize is paid.	Yes, Lottery Stakeholder Group	02/08/2017
June 2017	Rule 2: Licensing	Lottery	review	C.R.S. 24-35-206 and 24-35-208(1)(a) and (2)	X	Review efficiency of rules	NA	NA
September 2017	Rule 5: Scratch Games	Lottery	review	C.R.S. 24-35-208(1), (2) and (3) and 24-35-212 and 24-35-212.5	X	Review efficiency of rule.	NA	NA