

Testimony Submitted for the Sales and Use Tax Simplification Task Force

Re: Retail Delivery Fee (RDF) - My testimonial bullet points - please forward to CDOR

- Concerned about & seeking validation of the purported verbal guidance CDOR employees are offering Snap-on and Cornwell Tool truck drivers at present.
- Purported verbal guidance in which validation is sought being 3 fold:
  - Tool truck drivers are exempt from assessing the RDF -
    - even for special orders requiring future delivery.
  - Form DR 1786 is NOT required
  - Systematic enrollment in the RDF 'Program' can be unilaterally ignored.

I represent the Colorado Society of Enrolled Agents and serve as their Government Relations chair. Many of us, including myself, prepare sales tax forms and are now being called upon to prepare Form DR 1786 Retail Delivery Fee Return.

As the statute is presently enforceable, questions:

- What specific guidance to tool truck drivers can be relied upon until rules are promulgated?
- Will relief be provided for those who inadvertently fail to comply with the yet to be promulgated rules?

*Best ~*

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