

## CHAPTER 260

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**GOVERNMENT - STATE**


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**SENATE BILL 11-089**

BY SENATOR(S) Jahn, Brophy, Giron, Guzman, Johnston, King K., Scheffel, Grantham, King S., Newell, Spence, Williams S.;  
also REPRESENTATIVE(S) Beezley, DelGrosso, Fields, Holbert, Kagan, Priola, Schafer S., Wilson.

**AN ACT**

**CONCERNING THE CONTINUATION OF THE AUTHORITY OF THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE TO ISSUE WRITTEN RESPONSES UPON THE REQUEST OF A TAXPAYER.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1. Repeal.** 24-34-104 (42) (1), Colorado Revised Statutes, is repealed as follows:

**24-34-104. General assembly review of regulatory agencies and functions for termination, continuation, or reestablishment.** (42) The following agencies, functions, or both, shall terminate on July 1, 2011:

(1) ~~The issuance of information letters and private letter rulings by the executive director of the department of revenue in accordance with section 24-35-103.5;~~

**SECTION 2.** 24-34-104 (47.5), Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

**24-34-104. General assembly review of regulatory agencies and functions for termination, continuation, or reestablishment.** (47.5) The following agencies, functions, or both, shall terminate on September 1, 2016:

(d) THE ISSUANCE OF INFORMATION LETTERS AND PRIVATE LETTER RULINGS BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE IN ACCORDANCE WITH SECTION 24-35-103.5.

**SECTION 3.** 24-35-103.5 (7), Colorado Revised Statutes, is amended to read:

**24-35-103.5. Private letter rulings - fees - creation of fund - definitions -**

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

**repeal.** (7) This section is repealed, effective ~~July 1, 2011~~ SEPTEMBER 1, 2016. Prior to such repeal, the information letter and private letter ruling function of the executive director of the department of revenue shall be reviewed as provided for in section 24-34-104. THE GENERAL ASSEMBLY SHALL NOT CONTINUE TO AUTHORIZE THE DEPARTMENT OF REVENUE TO RETAIN FULL-TIME EQUIVALENT EMPLOYEE AUTHORIZATION TO ISSUE INFORMATION LETTERS AND PRIVATE LETTER RULINGS AFTER THIS SECTION IS REPEALED.

**SECTION 4. Effective date.** This act shall take effect July 1, 2011.

**SECTION 5. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 2, 2011