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COLORADO
Department of Revenue

Taxation Division 2021 Regulatory Agenda

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Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-1 Rule 39-21-103-1, Request for Hearing	Revision	§ 39-21-103 and 39-21-112(1), C.R.S.	X	Eliminate parts of the existing rule that are redundant with the statute	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-103-2, Assessments	New	§ 39-21-103, 39-21-112(1), and 39-22-103(1), C.R.S.		Define the term "assessment" as it is used in article 21 of title 39 and to clarify procedures and requirements related thereto	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-104, Rejection of Claims	Repeal	§ 39-21-104 and 39-21-112(1), C.R.S.	X	Repeal rule because it is mostly duplicative of the statute	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-105, Appeals	Repeal	§ 39-21-105 and 39-21-112(1), C.R.S.	X	Repeal rule because it is mostly duplicative of the statute	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-105.5, Notices	Revision	§ 39-21-105.5 and 39-21-112(1), C.R.S.	X	Repeal language that is duplicative of the statute, clarify statutory requirements related to the issuance of notices, and advise taxpayers of their duty to notify the Department of changes to their mailing addresses	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-107, Limitations on Assessments	Repeal	§ 39-21-107 and 39-21-112(1), C.R.S.	X	Repeal rule because it is largely duplicative of the statute	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-108, Refund Claims	Revision	§ 39-21-108 and 39-21-112(1), C.R.S.	X	Repeal language that is duplicative of the statute and set forth requirements for filing a claim for refund	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-109, Interest on Amount Due	Repeal	§ 39-21-109 and 39-21-112(1), C.R.S.	X	Repeal rule because it is duplicative of the statute	All Taxpayers and Tax Practitioners	November 4, 2020

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Jan.	1 CCR 201-1 Rule 39-21-109, Interest Discount	New	§ 39-21-109 and 39-21-112(1), C.R.S.		Clarify that a check returned to the Department of Revenue without payment does not constitute a payment sufficient to qualify for the 3% interest discount authorized by section 39-21-109(1.5), C.R.S.	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-113, Reports and Returns	Repeal	§ 39-21-113 and 39-21-112(1), C.R.S.	X	Repeal rule because it is duplicative of the statute	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-1 Rule 39-21-116.5, Penalties for Officers or Members	New	§ 39-21-101(4), 39-21-102(1), 39-21-112(1), and 39-21-116.5, C.R.S.		Clarify the liability for the penalty imposed by section 39-21-116.5, C.R.S., and establish requirements for the administration thereof	All Taxpayers and Tax Practitioners	November 4, 2020
Jan.	1 CCR 201-2 Rule 39-22-303-1, Tax Period Subject to SB19-233	New	§ 39-21-112(1) and 39-22-303, C.R.S., and Senate Bill 19-233, 2019 Colo. Sess. Laws., ch. 397, sec. 3.		Clarify the tax periods to which Senate Bill 19-233 will apply	Corporate Income Taxpayers, Tax Practitioners	December 1, 2020
Jan.	1 CCR 201-2 Rule 39-22-303(11)(f), Domestic C Corporations with De Minimis or No Property and Payroll	New	§ 39-21-112(1) and 39-22-303, C.R.S.		Explain the manner in which the de minimis standard in section 39-22-303(11)(f), C.R.S., will be uniformly applied to taxpayers	Corporate Income Taxpayers, Tax Practitioners	December 1, 2020
Jan.	1 CCR 201-2 Rule 39-22-303(12)(c), Corporations Without Property and Payroll Factors	Repeal	§ 39-21-112(1) and 39-22-303, C.R.S.	X	Repeal the rule because the section 39-22-303 (12)(c), C.R.S., was repealed in SB19-233	Corporate Income Taxpayers, Tax Practitioners	December 1, 2020

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Mar.	1 CCR 201-5 Special Rule 2, Agricultural Products and Equipment	Revision	§ 39-21-112(1), 39-26-102(19), and 39-26-716, C.R.S.		Conform to statutory changes made by HB19-1329 and HB19-1162	Agricultural Businesses and Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-4 Rule 39-26-717, Medical Material, Equipment, and Drugs	Revision	§ 39-21-112(1) and § 39-26-717, C.R.S.		Conform to statutory changes made by SB18-129	All Retail Businesses, Medical Retailers, All Taxpayers, and Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-4 Rule 39-26-704-4, Sales Tax Exemptions for Hotel Residents	Revision	§ 39-21-112(1), 39-26-102(11), 39-26-104(1)(f), and 39-26-704(3), C.R.S.		Clarify the effect of House Bill 20-1020 and to explain the exemptions for long-term rentals of rooms and accommodations applicable to state and state-administered local sales taxes and the written agreement required for such exemptions	Lodging Retailers, Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-2 Rule 39-22-522, Conservation Easement Credit	Revision	§ 39-21-112(1), 39-21-113, 39-22-522, and 39-22-522.5, C.R.S.		Conform to statutory changes made by HB19-1264	All Taxpayers, Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-2 Rule 39-22-104(3)(g), Gross Conservation Easement Addition	Revision	§ 39-21-112(1), 39-22-104(3)(g), and 39-22-522, C.R.S.		Conform to statutory changes made by HB19-1264	All Taxpayers, Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-2 Rule 39-22-304(2)(f), Gross Conservation Easement Addition	Revision	§ 39-21-112(1), 39-22-304(2)(f), and 39-22-522, C.R.S.		Conform to statutory changes made by HB19-1264	All Taxpayers, Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-2 Rule 39-22-538, Rural Primary Health Care Preceptor Credit	Revision	§ 39-21-112(1) and 39-22-538, C.R.S.		Conform to statutory changes made by HB19-1088	Rural Primary Health Care Preceptors and Tax Practitioners	December 8, 2020

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Mar.	1 CCR 201-18 Rule 39-28.8-101, Retail Marijuana Definitions	Revision	§ 39-21-112(1), 39-28.8-101, 39-28.8-205, and 39-28.8-308, C.R.S.		Conform to statutory changes made by SB19-224	Retail Marijuana Businesses and Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-7 Rule 39-28-104, Wholesaler's Service Fee	Revision	§ 39-21-112(1), 39-28-104, and 39-28-109, C.R.S.		Remove the requirement to file cigarette returns electronically because HB20-1175 statutorily requires electronic filing of cigarette returns and payment of cigarette tax by electronic funds transfer	Cigarette Retailers, Tax Practitioners	December 8, 2020
Mar.	1 CCR 201-7 Rule 39-28.5-106, Distributor's Service Fee	Revision	§ 39-21-112(1), 39-28.5-106, C.R.S.		Remove the requirement to file tobacco products returns electronically because HB20-1175 statutorily requires electronic filing of tobacco products returns and payment of tobacco products tax by electronic funds transfer	Tobacco Products Retailers, Tax Practitioners	December 8, 2020
Apr.	1 CCR 201-6 Rule 39-35-104, Aircraft Manufacturer New Employee Credit	Revision	§39-21-112(1) and 39-35-104, C.R.S.		Repeal current rule and update to clarify the calculation of the aircraft manufacturer new employee income tax credit	Enterprise Zone Businesses and Administrators	February 2, 2021
Apr.	1 CCR 201-13 Rule 39-30-104, Enterprise Zone Investment Tax Credit	Revision	§39-21-112(1), 39-30-104, and 39-30-108(1), C.R.S.		Repeal rule and update to clarify the application of the enterprise zone investment tax credit	Enterprise Zone Businesses and Administrators	February 2, 2021
Apr.	1 CCR 201-13 Rule 39-30-105, Enterprise Zone New Business Facility Employee Credit	Repeal	§39-21-112(1), 39-30-105, and 39-30-108(1), C.R.S.		Repeal rule because statutory section was repealed in 2019	Enterprise Zone Businesses and Administrators	February 2, 2021

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Apr.	1 CCR 201-13 Rule 39-30-105.1, Enterprise Zone Business Facility Employee Credits	New	§39-21-112(1), 39-30-105.1, and 39-30-108(1), C.R.S.		Clarify the calculation of enterprise zone business facility employee credits.	Enterprise Zone Businesses and Administrators	February 2, 2021
Apr.	1 CCR 201-13 Rule 39-30-105.6, Enterprise Zone Rehabilitation of Vacant Buildings	New	§39-21-112(1), 39-30-105.6, and 39-30-108(1), C.R.S.		Clarify requirements for the credit related to vacancy, commercial use, and pre-certification	Enterprise Zone Businesses and Administrators	February 2, 2021
Apr.	1 CCR 201-13 Rule 39-30-106, Enterprise Zone Machinery and Machine Tools Sales Tax Exemption	New	§39-21-112(1), 39-30-106, and 39-30-108(1), C.R.S.		Clarify the expansion of the sales tax exemption for machinery and machine tools used exclusively in an enterprise zone to include only those activities related directly to the mining of natural resources	Enterprise Zone Businesses and Administrators, Mining Businesses, Oil and Gas Businesses	February 2, 2021
May	1 CCR 201-4 Rule 39-26-718, Charitable and Other Exempt Organizations	Revision	§ 39-21-112(1), 39-26-102(2.5), 39-26-718, and 39-26-725, C.R.S.		Conform to statutory changes made by HB19-1323	Charitable Organizations, Tax Practitioners	March 9, 2021
May	1 CCR 201-4 Rule 39-26-102(7)-1, Purchase Price	Revision	§ 39-21-112(1), 39-26-102, and 39-26-104 C.R.S.		Re-number the rule to accommodate an additional rule promulgated pursuant to the same statutory section	All Taxpayers, Tax Practitioners	March 9, 2021
May	1 CCR 201-4 Rule 39-26-102(7)-2, Purchase Price Involving a Donation to a Charitable Organization	New	§ 39-21-112(1), 39-21-113(1), 39-26-116, and 39-26-102(7)(a)		Establish the conditions under which a portion of a payment for a sale made by a charitable organization is considered a donation and therefore excluded from the taxable purchase price	Charitable Organizations, Tax Practitioners	March 9, 2021

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Jun.	1 CCR 201-2 Rule 39-22-303(10), Foreign Source Income	Revision	§ 39-21-112(1) and 39-22-303(10), C.R.S.	X	Prescribe rules for the determination of foreign source income considered in the calculation of Colorado corporate income tax	Corporate Income Taxpayers, Tax Practitioners	April 1, 2021
Jun.	1 CCR 201-2 Rule 39-22-304(3)(j), Corporate Subtraction for Section 78 Dividend	New	§ 39-21-112(1) and 39-22-304(3)(j), C.R.S.		Clarify the application of section 39-22-304(3)(j), C.R.S., regarding the subtraction from federal taxable income of amounts treated as dividends pursuant section 78 of the Internal Revenue Code	Corporate Income Taxpayers, Tax Practitioners	April 1, 2021
Jul.	1 CCR 201-2 Rule 39-22-504-1, Colorado Net Operating Losses	Revision	§ 39-21-112(1) and 39-22-504, C.R.S.		Repeal current rule and update to clarify the application of the net operating loss deduction for individuals, estates, and trusts	Income Taxpayers, Tax Practitioners	May 4, 2021
Jul.	1 CCR 201-2 Rule 39-22-504-2, C Corporation Net Operating Loss	Revision	§ 39-21-112(1) and 39-22-504, C.R.S.	X	Repeal current rule and update to clarify the application of the net operating loss deduction for C corporations	Corporate Income Taxpayers, Tax Practitioners	May 4, 2021
Dec.	1 CCR 201-1 Rule 39-21-119.5, Mandatory Electronic Filing of Returns	New	§ 39-21-112(1) and 39-21-119.5, C.R.S.		Clarify electronic filing and payment requirements, penalties imposed for failure to comply therewith, and waivers therefrom	All Taxpayers, Tax Practitioners	October 5, 2021
Dec.	1 CCR 201-1 Special Rule 1, Electronic Funds Transfer	Repeal	§ 39-21-112(1) and 39-21-119.5, C.R.S.		Repeal the rule because section 39-21-119.5, C.R.S., Rule 39-21-119.5	All Taxpayers, Tax Practitioners	October 5, 2021
Dec.	1 CCR 201-1 Rule 39-21-105.5-2, Electronic Notices	New	§ 39-21-112(1) and 39-21-105.5, C.R.S.		Create a procedures that allow taxpayers to voluntarily elect to receive notices from the Department by electronic means	All Taxpayers, Tax Practitioners	October 5, 2021
May	1 CCR 201-2 Special Rule 9A, Commodity Swaps Used by Energy Companies	New	§ 39-21-112(1) and 39-22-303.6, C.R.S.		Permit certain commodity swaps used by energy companies to be included in receipts the receipts factors	Energy Companies, Tax Practitioners	March 2, 2021

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Sep.	1 CCR 201-4 Rule 39-26-103.5, Direct Payment Permits	Revision	§ 39-21-112(1) and 39-26-103.5, C.R.S.		Clarify the conditions under which a direct pay permit can be issued or revoked	Direct Pay Permittees, All Retailers, Tax Practitioners	July 13, 2021
Jan.	1 CCR 201-4 Rule 39-26-703-1, Contractor's Refund Claim	Revision	§ 39-21-112(1), 39-26-107, and 39-26-703(2)(c), C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-4 Rule 39-26-708-1, Contractors for Exempt Projects	Revision	§ 39-21-112(1), 39-26-107, and 39-26-708(1), C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-4 Rule 39-26-708-2, Contactors for Exempt Projects	Revision	§ 39-21-112(1), 39-26-107, and 39-26-708, C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-5 Special Rule 10, Contractors	Revision	§ 39-21-112(1) and 39-26-107, C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-5 Special Rule 10.1, Priority of Credits for Taxes Paid to Another State	Revision	§ 39-21-112(1), 39-26-107, and 39-26-713(2)(f), C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-5 Special Rule 28, Maintenance and Decorating Services	Revision	§ 39-21-112(1) and 39-26-107, C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021

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month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-5 Special Rule 29, Manufacturers and Prefabricators Acting as Contractors	Revision	§ 39-21-112(1) and 39-26-107, C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-5 Special Rule 37, Ready-Mix Concrete	Revision	§ 39-21-112(1) and 39-26-107, C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Contractors, tax practitioners, tax-exempt organizations, local governments	November 2, 2021
Jan.	1 CCR 201-5 Special Rule 39, Sand and Gravel	Revision	§ 39-21-112(1) and 39-26-107, C.R.S.		Reconcile, consolidate, and/or repeal related regulations regarding contractors.	Aggregate Industry	November 2, 2021