

## Taxation Division 2024 Regulatory Agenda

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 201-4, Rule 39-26-703-1, Buyer's Claims for Refund of Sales or Use Tax Paid	New	§ 39-21-112(1), 39-26-702, and 39-26-703, C. R.S.		Prescribe, pursuant to section 39-26-703(2)(d), C.R.S., the form for making an application for refund of sales or use taxes and the data, information, and documentation an applicant must provide, and provide guidance regarding protective refund claims for sales and use tax paid to the seller and the penalty imposed for incomplete refund claims.	All Taxpayers, All Retailers, Tax Practitioners	November 2, 2023
Feb.	1 CCR 201-2, Rule 39-22-104(2)-1, Modification of Federal Taxable Income for FAMILI Benefits	New	§ 39-21-112(1), 39-22-104, 8-13.3-504, and 8-13.3-517(2), C. R.S.		Clarify that the exemption from state income tax for family and medical leave insurance benefits is applied as a subtraction from federal taxable income	All Taxpayers, Tax Practitioners	November 30, 2023
Feb.	1 CCR 201-2, Rule 39-22-104(3)(d), State Income Tax Addback	New	§ 39-21-112(1), 39-22-104(3)(d), 39-22-202, 39-22-203, 39-22-304(2)(d), 39-22-321, 39-22-322, and 39-22-323, C. R.S.		Provide guidance regarding the addition to federal taxable income required for individuals, estates, and trusts for state income taxes, including FAMILI premiums, deducted by the individual, estate, or trust or by a partnership or S corporation in which the individual, estate, or trust is a partner or shareholder	All Taxpayers, Tax Practitioners	November 30, 2023
Feb.	1 CCR 201-2, Rule 39-22-104(3)(p), Itemized Deduction Addback	New	§ 39-21-112(1), 39-22-104(3)(d), (3)(g), and (3)(p), C. R.S.		Provide guidance to certain individual income taxpayers who are required to add back a portion of the itemized deductions from their federal income tax return to determine their Colorado taxable income pursuant to House Bill 21-1311	All Taxpayers, Tax Practitioners	November 30, 2023
Feb.	1 CCR 201-2, Rule 39-22-104(3)(p.5), Federal Deduction Addback	New	§ 39-21-112(1), 39-22-104(3)(d), (3)(g), (3)(p), and (3)(p.5), C. R.S.		Provide guidance to certain individual income taxpayers who are required to add back a portion of the itemized or standard deductions from their federal income tax return to determine their Colorado taxable income pursuant to House Bill 22-1414 and Proposition FF	All Taxpayers, Tax Practitioners	November 30, 2023
Mar.	1 CCR 201-2, Rule 39-22-516, Innovative Motor Vehicle and Innovative Truck Credits	Revision	§ 39-21-112(1), 39-22-516.7, and 39-22-516.8, C. R.S.		Provide additional guidance and clarification regarding the innovative motor vehicle and innovative truck credits and changes made to the credits by House Bill 23-1272	All Taxpayers, Automobile Dealers, Tax Practitioners	January 15, 2024
Apr.	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, 39-26-102(7)(a), 39-26-104, 39-26-116, 39-26-201(1), and 39-26-202, C.R.S.		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 and to clarify recordkeeping requirements related thereto	All Taxpayers, All Charitable Organizations, Tax Practitioners	May 30, 2024
Apr.	1 CCR 201-4, Rule 39-26-718, Charitable Organizations	Revision	§ 39-21-112(1), 39-26-102(2.5), 39-26-713(2)(d), and 39-26-718, C.R.S.		Update rule to conform to House Bill 19-1323	All Taxpayers, All Charitable Organizations, Tax Practitioners	May 30, 2024
Apr.	1 CCR 201-5, Special Rule Sales by Charitable Organizations	New	§ 39-21-112(1), 39-26-102(2.5), 39-26-103, 39-26-105, 39-26-106, 39-26-713(2)(d), and 39-26-718, C.R.S.		Provide clarification on the obligations of charitable organizations that conduct retail sales	All Taxpayers, All Charitable Organizations, Tax Practitioners	May 30, 2024

Apr.	1 CCR 201-1 Rule 39-21-105.5-2, Electronic Notices	New	§ 39-21-102, 39-21-103, 39-21-104, 39-21-105.5, 39-21-112(1), and 39-21-113(4) C.R.S.		Establish procedures that allow taxpayers to voluntarily elect to receive notices or other communication from the Department by electronic means	All Taxpayers, Tax Practitioner	June 30, 2024
May	1 CCR 201-18, Rule 39-28.8-101, Retail Marijuana Definitions	Revision	§ 39-21-112(1), 39-26-102, 39-28.8-101, 39-28.8-201, 39-28.8-205, and 39-28.8-308, C.R.S.	X	Update rule to reflect updated statutes and MED rules, and include new terms used throughout our retail marijuana rules	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
May	1 CCR 201-18, Rule 39-28.8-201, Retail Marijuana Sales Tax Procedures	Revision	§ 24-35-108, 39-21-112(1), 39-21-113, 39-26-103, 39-26-105, 39-26-116, 39-26-118(2), 39-28.8-201, and 39-28.8-205, C.R.S.	X	Set forth procedures governing the collection, administration, and enforcement of the retail marijuana sales tax	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
May	1 CCR 201-18, Rule 39-28.8-202, Retail Marijuana Sales Tax Imposition and Collection	Revision	§ 39-21-112(1), 39-26-102, 39-26-105, 39-28.8-101, 39-28.8-201, 39-28.8-202, and 39-28.8-205, C.R.S.	X	Provide guidance regarding the imposition and collection of the retail marijuana sales tax and the applicability of the retail marijuana sales tax to wholesale sales	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
May	1 CCR 201-18, Rule 39-28.8-302-1, Average Market Rate	New	§ 39-21-112(1), 39-28.8-101(1.5), and 39-28.8-308, C.R.S.		Establish rules governing the calculation of the average market rate for purposes of the retail marijuana excise tax	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
May	1 CCR 201-18, Rule 39-28.8-302, Retail Marijuana Excise Tax Imposition and Calculation	Revision	§ 39-21-112(1), 39-28.8-301, 39-28.8-302, 39-28.8-308, and 44-10-503, C.R.S.	X	Provide guidance regarding the imposition and calculation of the retail marijuana excise tax	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
May	1 CCR 201-18, Rule 39-28.8-303, Recordkeeping Requirements	Revision	§ 24-35-108(1)(f), 39-21-112(1), 39-21-113, 39-26-116, 39-26-118(2), 39-28.8-301, 39-28.8-303, and 39-28.8-308, C.R.S.	X	Detail the recordkeeping requirements for the retail marijuana excise tax	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
May	1 CCR 201-18, Rule 39-28.8-304, Retail Marijuana Excise Tax Procedures	Revision	§ 24-35-108(1)(f), 39-21-112(1), 39-21-113, 39-26-103, 39-26-105, 39-26-116, 39-26-118(2), 39-28.8-301, 39-28.8-304, and 39-28.8-308, C.R.S.	X	Establish procedures governing the collection, administration, and enforcement of the retail marijuana excise tax	Retail Marijuana Industry, Tax Practitioners	July 15, 2024
Jun.	1 CCR 201-1, Rule 39-21-113-1, Fee for the Issuance of Proof of Return Filing	New	§ 39-21-112(1) and 39-21-113(4)(b)(III), C. R.S.		Establish and charge a fee for the issuance of proof of return filing	All Taxpayers, Tax Practitioners	July 31, 2024
Jun.	1 CCR 201-1, Rule 39-21-102-1, Fees Within the Scope of Article 21	New	§ 39-21-112(1) and 39-21-102, C. R.S.		Clarify the applicability of the provisions of article 21 of title 39, C.R.S., to the fees administered by the Taxation Division	All Taxpayers, Tax Practitioners	July 31, 2024

Jun.	1 CCR 201-1, Rule 39-21-105.5-2, Notices Deposited in US Mail	New	§ 39-21-112(1) and 39-21-105.5, C. R.S.		Make clear that the presumption that a notice was received by a taxpayer if the Department maintains a record of the notice and maintains a certification that the notice was deposited in the US mail by an employee of the Department or the Department's designee	All Taxpayers, Tax Practitioners	July 31, 2024
Jun.	1 CCR 201-4, Rule 39-26-704-3	Repeal	§ 39-21-112(1) and 39-26-704, C. R.S.	X	Repeal this rule because it is duplicative of the statute	All Taxpayers, All Retailers, Tax Practitioners	July 31, 2024
Jun.	1 CCR 201-4, Rule 39-26-704-5	Repeal	§ 39-21-112(1) and 39-26-704, C. R.S.	X	Repeal this rule because it is duplicative of the statute	All Taxpayers, All Retailers, Tax Practitioners	July 31, 2024
Jun.	1 CCR 201-5, Special Rule 5, Broadcasting Stations and Other Media	Repeal	§ 39-21-112(1), 39-26-102, and 39-26-104, 39-26-105, 39-26-202, and 39-26-204, C. R.S.	X	Repeal this rule because it is duplicative of basic sales tax principles that apply to all retailers and are set forth in statutes and other rules	All Taxpayers, All Retailers, All Media Businesses, Tax Practitioners	July 31, 2024
Jun.	1 CCR 201-5, Special Rule 15, Sales on Federal Areas	Repeal	§ 39-21-112(1), 39-26-102, and 39-26-104, 39-26-105, 39-26-704, 39-26-708, and 39-26-727, C. R. S.	X	Repeal the rule because the rule is duplicative of federal and state case law	All Taxpayers, All Retailers, Tax Practitioners	July 31, 2024
Jun.	1 CCR 201-10, Rule 39-29-107, Oil Shale Severance Tax	Repeal	§ 39-21-112(1) and 39-29-107, C. R.S.		Repeal the rule because the reference to subsection (2) is obsolete as a result of House Bill 23-1121, and the remainder of the rule is obsolete because the severance of oil shale does not occur in Colorado	Oil Shale Producers, Tax Practitioners	July 31, 2024
Jul.	1 CCR 201-2, Rule 39-22-550, Electric Lawn Equipment Tax Credit	New	§ 39-21-112(1) and 39-22-550, C.R.S.		Provide guidance on the electric lawn equipment tax credit passed by Senate Bill 23-016	All Taxpayers, All Retailers, Tax Practitioners	September 15, 2024
Jul.	1 CCR 201-2, Rule 39-22-555, Electric Bicycle Tax Credit	New	§ 39-21-112(1) and 39-22-555, C.R.S.		Provide guidance on the electric bicycle tax credit passed by House Bill 23-1272	All Taxpayers, All Retailers, Tax Practitioners	September 15, 2024
Aug.	1 CCR 201-2, Rule 39-22-509, Alternative Transportation Options Credit	New	§ 39-21-112(1) and 39-22-509, C.R.S.		Clarify the requirements for claiming the alternative transportation options income tax credit	All Taxpayers, All Businesses, Transportation Demand Managers, Transportation Demand Organizations, Tax Practitioners	October 17, 2024
Sep.	1 CCR 201-20, Rule 43-4-218, Retail Delivery Fees	Revision	§ 39-21-112(1), 43-4-218, 24-38.5-303, 25-7.5-103, 43-4-805, 43-4-1203, and 43-4-1303, C.R.S.		Update rule to reflect changes made to the retail delivery fees in Senate Bill 23-143	All Taxpayers, All Retailers, Tax Practitioners	October 30, 2024
Sep.	1 CCR 201-2, Rule 39-22-629, Advance Payment of Tax Credits	New	§ 39-21-112(1), 39-22-555, and 39-22-629, C.R.S.		Provide guidance on the advance payment of tax credits established and permitted under House Bill 23-1272	All Taxpayers, Tax Practitioners	November 30, 2024
Nov.	1 CCR 201-4, Rule 39-26-102(5.7), Mainframe Computer Access Defined	New	§ 39-21-112(1), 39-26-102(5.7), and 39-26-122, C.R.S.		Interpret the statutory definition of "mainframe computer access"	All Taxpayers, Tax Practitioners	January 9, 2025
Nov.	1 CCR 201-4, Rule 39-26-104-8, Mainframe Computer Access	New	§ 39-21-112(1), 39-26-104(1)(a) and (3) (a), and 39-26-122, C.R.S.		Explain the imposition of sales tax on mainframe computer access	All Taxpayers, Tax Practitioners	January 9, 2025