

Taxation Division 2025 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 201-2, 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	Employers, Transportation Management Organizations, Tax Practitioners	January 30, 2025
May	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	May 15, 2025
May	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	Retailers, Tax Practitioners	May 15, 2025
May	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 reports financing entities are required to file with the Department.	Automobile Dealers, Financing Companies, Tax Practitioners	May 15, 2025
May	1 CCR 201-2, Rule 39-22-601.5-1, Federal Partnership Adjustments	New	§ 39-21-112(1) and 39-22-601.5, C.R.S.		Provide guidance regarding reporting and payment requirements established for partnerships and partners relating to federal adjustments.	Partnerships and Partners, Tax Practitioners	May 21, 2025
Jun.	1 CCR 201-4, Special Rule, Mainframe Computer Access	New	§ 39-21-112(1), 39-26-102, 39-26-104, 39-26-122, and 39-26-713(1)(a), C.R.S.		Provide guidance regarding the tax treatment of mainframe computer access, including the sourcing of taxable sales, the distinction between mainframe computer access and computer software, the taxability of mixed transactions involving both mainframe computer access and computer software.	Retailers, Tax Practitioners	June 5, 2025
Nov.	1 CCR 201-4, Special Rule, Leases	New	§ 39-21-112(1), 39-26-102, 39-26-104, 39-26-105, and 39-26-713(1)(a), C.R.S.		Provide guidance regarding sales tax on leases.	All Taxpayers, Retailers, Tax Practitioners	#####

Nov.	1 CCR 201-4, Rule 39-26-102(23), Long Term Leases	Repeal	§ 39-21-112(1), 39-26-102, 39-26-104, 39-26-105, and 39-26-713(1)(a), C.R.S.	X	Repeal the rule because it will be replaced by the new special rule.	All Taxpayers, Retailers, Tax Practitioners	#####
Nov.	1 CCR 201-4, Rule 39-26-713-1, Leases	Repeal	§ 39-21-112(1), 39-26-102, 39-26-104, 39-26-105, and 39-26-713(1)(a), C.R.S.	X	Repeal the rule because it will be replaced by the new special rule.	All Taxpayers, Retailers, Tax Practitioners	#####
Dec.	1 CCR 201-4, Special Rule, Mixed Transactions	New	§ 39-21-112(1), 39-26-102, 39-26-104, 39-26-104, and 39-26-122, C.R.S.		Provide guidance regarding the tax treatment of mixed transactions that include both taxable and nontaxable components.	All Taxpayers, Retailers, Tax Practitioners	#####
Dec.	1 CCR 201-4, Rule 39-26-105-4, Maintenance Agreements	Revision	§ 39-21-112(1), 39-26-105(4), 39-26-122, and 39-26-713(1)(a), C.R.S.	X	Provide additional guidance regarding the sales tax treatment of maintenance and service contracts.	All Taxpayers, Retailers, Tax Practitioners	#####
Oct.	1 CCR 201-1, Rule 39-21-119.5-1, Requirements for Electronic Filing and Electronic Payment	Revision	§ 39-21-102, 39-21-112(1), 39-21-119, 39-21-119.5, and 39-22-608, C.R.S.		Update rule to remove references to Digital Bill Pay	All Taxpayers, Retailers, Tax Practitioners	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-2, Mandatory Electronic Filing of the Retail Sales Tax Return	New	§ title 32 and sections 24-90-110.7, 25-42-103, 29-1-204.5, 29-2-106, 30-11-107.9, 30-20-604.5, 37-50-110, 39-21-119.5, 39-26-103.5, 39-26-105, and 43-4-605, C.R.S.		Require electronic filing of the retail sales tax return required to be filed pursuant to section 39-26-105, C.R.S.	All Retailers, Tax Practitioners	October 15, 2025

Oct.	1 CCR 201-1, Rule 39-21-119.5-3, Mandatory Electronic Filing of the Aviation Fuel Sales Tax Return	New	§ 39-21-112, 39-21-119.5, and 39-26-105, C.R.S.		Require electronic filing of the aviation fuel sales tax return required to be filed pursuant to section 39-26-105, C.R.S.	Aviation Jet Fuel Distributors and Users, Tax Practitioners	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-4, Mandatory Electronic Filing and Payment of the Daily Vehicle Rental Fee	New	§ 39-21-112, 39-21-119.5, and 43-4-804(1)(b), C.R.S.		Require the electronic filing of the daily vehicle rental fee return and the electronic payment of the daily vehicle rental fee required to be filed and remitted pursuant to section 43-4-804, C.R.S.	All Entities Renting Vehicles, Tax Practitioners	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-5, Mandatory Electronic Filing and Payment of the Public Utility Fee	New	§ 39-21-112, 39-21-119.5, 40-2-111, and 40-2-113, C.R.S.		Require electronic filing of the public utility return required to be filed pursuant to section 40-2-111, C.R.S., and require electronic payment of the public utility fee required to be made pursuant to 40-2-113, C.R.S.	All Public Utilities	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-6, Mandatory Electronic Filing and Payment of the Motor Fuel Tax or Fee	New	§ 39-21-112, 39-21-119.5, 39-27-105, and 39-27-303, C.R.S.		Require the electronic filing of the international fuel tax agreement tax report and the electronic payment of the motor fuel tax and fees required to be filed and paid pursuant to section 39-27-303, C.R.S.	All International Fuel Tax Agreement Licensees	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-7, Mandatory Electronic Filing and Payment of the Liquor Excise Tax	New	§ 39-21-112, 39-21-119.5, and 43-3-503(3), C.R.S.		Require the electronic filing of the monthly report of excise tax for alcohol beverages and the electronic payment of the liquor excise tax required to be filed and paid pursuant to section 44-3-503, C.R.S.	All Alcoholic Beverage Manufacturers and Wholesalers	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-8, Mandatory Electronic Filing and Payment of the Liquor Excise Tax by a Holder of a Winery Direct Shipper Permit	New	§ 39-21-112, 39-21-119.5, and 43-3-503, C.R.S.		Require the electronic filing of the wine shipper return and the electronic payment of the liquor excise tax required to be filed and paid pursuant to section 44-3-503, C.R.S.	All Holders of a Winery Direct Shipper Permit	October 15, 2025
Oct.	1 CCR 201-1, Rule 39-21-119.5-9, Mandatory Electronic Filing of the Oil and Gas Severance Tax Withholding Statement	New	§ 39-21-112, 39-21-119.5, and 39-29-111, C.R.S.		Require electronic filing of any the oil and gas severance tax withholding return required to be filed pursuant to section 39-29-111, C.R.S.	All Producers or First Purchasers of Oil and Gas	October 15, 2025
Dec.	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	Retailers, Tax Practitioners	#####

Apr.	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	March 27, 2025
Apr.	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	March 27, 2025
Mar.	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	March 27, 2025
Mar.	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	March 27, 2025
Mar.	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	Partnerships and Partners, Tax Practitioners	March 27, 2025
Mar.	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	March 27, 2025

Mar.	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	March 27, 2025
Jul.	1 CCR 201-2, Rule 39-22-104(4)(n.5), Wildfire Mitigation Measures Subtraction	Repeal	§ 39-21-112(1) and 39-22-104(4)(n.5), C.R.S.		Repeal the rule because beginning January 1, 2025, the subtraction is no longer able to be claimed pursuant to House Bill 24-1036.	All Taxpayers, Tax Practitioners	July 31, 2025
Jul.	1 CCR 201-2, Rule 39-22-504(6)	Repeal	§ 39-21-112(1), 39-22-504.6, and 39-22-504.7, C.R.S.		Repeal this rule because the applicable statute was repealed by House Bill 24-1036.	All Taxpayers, Tax Practitioners	July 31, 2025
Jul.	1 CCR 201-2, Rule 39-22-504(7), Medical Savings Accounts		§ 39-21-112(1), 39-22-504.6, and 39-22-504.7, C.R.S.		Repeal this rule because the statute was repealed by House Bill 24-1036.	All Taxpayers, Tax Practitioners	July 31, 2025
May	1 CCR 201-4, Rule 39-26-717-3, Incontinence Products	Revision	§ 39-21-112(1) and 39-26-717, C.R.S.		Clarify the applicability of the credit with respect to clothing.	All Taxpayers, Retailers, Tax Practitioners	May 1, 2025
Jul.	1 CCR 201-4, Rule 29-2-106(9)	Repeal	§ 39-21-112(1) and 29-2-106, C.R.S.	X	Repeal the rule because the corresponding statutory section mandating this form was repealed in SB24-025	All Taxpayers, Retailers, Tax Practitioners	July 31, 2025
Jul.	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, Retailers, Tax Practitioners	July 31, 2025
Jul.	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, Retailers, Tax Practitioners	July 31, 2025
Jul.	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	Media Businesses, Tax Practitioners	July 31, 2025

Jul.	1 CCR 201-6, Aircraft Manufacturer New Employee Income Tax Credit	Repeal	§ 39-21-112(1) and 39-30-104, C.R.S.	X	Repeal the rule because the statute has been repealed and the credit was last allowed in tax year 2022.	Aircraft Manufacturers	July 31, 2025
Jul.	1 CCR 201-10, Rule 39-29-107, Oil Shale Severance Tax	Repeal	§ 39-21-112(1) and 39-29-107, C.R.S.	X	Repeal the rule because the reference to subsection (2) is obsolete because 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, 2025
Jul.	1 CCR 201-4, Rule 39-26-105-1, Remittance of Sales Tax	Revision	§ 39-21-112(1), 39-21-112(1), 39-21-119, 39-26-105, 39-26-107, 39-26-109, 39-26-112, 39-26-118, 39-26-122, and 39-26-704(2), C.R.S.	X	Update the rule to conform to the Department's current drafting standards and to include a statutory reference to paragraph (3) that was added to the statute after the previous adoption of this rule.	All Taxpayers, Retailers, Tax Practitioners	July 31, 2025
Jul.	1 CCR 201-4, Rule 39-26-106-1, Separately Stated Tax	Revision	§ 39-21-112(1), 39-26-104, 39-26-105, 39-26-106, and 39-26-122 C.R.S.	X	Update the rule to address how retailers that do not provide a written or electronic invoice, receipt, or other documentation must show the amount of sales taxes collected. Additionally, the amendment sets forth that retail delivery fees may not be included on the same line as sales taxes on any invoice, receipt, or other document showing the purchase price.	All Taxpayers, Retailers, Tax Practitioners	July 31, 2025
Jul.	1 CCR 201-4, Rule 39-26-109, Sales Tax Filing Schedules	Revision	§ 39-21-112(1), 39-26-105, 39-26-109, and 39-26-122, C.R.S.	X	Conform the rule to legislative changes made in House Bill 24-1041.	All Taxpayers, Retailers, Tax Practitioners	July 31, 2025
Jul.	1 CCR 201-4, Rule 39-26-118, Sales Taxes Held in Trust	Repeal	§ 39-21-112(1), 39-26-106, and 39-26-118, C.R.S.	X	Repeal the rule because it is duplicative of the statute	All Taxpayers, Retailers, Tax Practitioners	July 31, 2025
Jul.	1 CCR 201-4, Rule 39-26-122	Repeal	§ 39-21-112(1), 39-26-104, 39-26-105, 39-26-106, and 39-26-122, C.R.S.	X	Repeal the rule because it is duplicative of the statute	All Taxpayers, Retailers, Tax Practitioners	July 31, 2025

Nov.	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	November 3, 2025
Nov.	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	November 3, 2025
Nov.	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	November 3, 2025
Jun.	1 CCR 201-2, Rule 39-22-604-1, Colorado Income Tax Withholding for Wages	Revision	§ 39-21-112(1), 39-21-119(3), 39-22-103(11), and 39-22-604, C.R.S.	X	Renumbering the rule to accommodate two new rules under section 39-22-604, C.R.S., and making minor, non-substantive revisions.	All Taxpayers, All Employers, Tax Practitioners	June 30, 2025
Jun.	1 CCR 201-2, Rule 39-22-604-2, Colorado Income Tax Withholding for Gambling Winnings	Revision	§ 39-21-112(1), 39-21-119(3), and 39-22-604, C.R.S.	X	Establish the withholding percentage for gambling winnings and to prescribe remittance and filing requirements for the payer.	Payers Required to Withhold Colorado Income Taxes from Gambling Winnings	June 30, 2025
Jun.	1 CCR 201-2, Rule 39-22-604-3, Voluntary Colorado Income Tax Withholding for Other Payments	New	§ 39-21-112(1), 39-21-119(3), and 39-22-604, C.R.S.		Provide guidance to payers and payees for voluntary Colorado income tax withholding by mutual agreement on payments not otherwise subject to Colorado income tax withholding requirements.	All Taxpayers, Tax Practitioners	June 30, 2025
Jun.	1 CCR 201-2, Rule 39-22-604-4, Employer Notice of Certain Federal and State Tax Credits	New	§ 39-21-112(1) and 39-22-604, C.R.S.		Set forth requirements for Colorado employers to provide written notice about the availability of certain tax credits to each employee who receives an annual wage and tax statement document.	All Taxpayers, All Employers, Tax Practitioners	June 30, 2025