

Taxation Division 2026 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2026 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

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)		
Nov.	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	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-2, Mandatory Electronic Filing of the Retail Sales Tax Return	New	§ 24-90-110.7, 25-42-103, 29-1-204.5, 29-2-203, 29-2-212, 30-11-107.9, 30-20-604.5, 37-50-110, 39-21-112, 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.	All Retailers, Tax Practitioners	January 2026
Nov.	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.	Aviation Jet Fuel Distributors and Users, Tax Practitioners	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-4, Mandatory Electronic Filing and Payment of the Daily Vehicle Rental Fee and Congestion Impact Fee	New	§ 39-21-112, 39-21-119.5, 43-4-804(1)(b), and 43-4-806(7.6), C.R.S.		Require the electronic filing of the motor vehicle daily rental return and the electronic payment of the daily vehicle rental fee and the congestion impact fee.	All Entities Renting Vehicles, Tax Practitioners	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-5, Mandatory Electronic Filing and Payment of the Public Utilities Administration Fee	New	§ 39-21-112, 39-21-119.5, 40-2-111, and 40-2-113, C.R.S.		Require electronic filing of the annual report of public utility intrastate gross operating revenue and require electronic payment of the public utilities administration fee.	All Public Utilities	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-6, Mandatory Electronic Filing and Payment of the Motor Fuel Tax	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.	All International Fuel Tax Agreement Licensees	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-7, Mandatory Electronic Filing and Payment of the Alcohol Beverages 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 alcohol beverages excise tax.	All Alcoholic Beverage Manufacturers and Wholesalers	January 2026

Nov.	1 CCR 201-1, Rule 39-21-119.5-8, Mandatory Electronic Filing and Payment of the Alcohol Beverages Excise Tax by Winery Direct Shipper Permit Holders	New	§ 39-21-112, 39-21-119.5, and 43-3-503, C.R.S.		Require the electronic filing of the monthly report of excise tax for winery direct shipper permittees and the electronic payment of the alcohol beverages excise tax.	All Holders of a Winery Direct Shipper Permit	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-9, Mandatory Electronic Filing of the Oil and Gas Severance Tax Withholding Statements	New	§ 39-21-112, 39-21-119.5, 39-29-111, and 39-29-115(1.5), C.R.S.		Require the electronic filing of all copies of oil and gas withholding statements.	All Producers or First Purchasers of Oil and Gas	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-10, Mandatory Electronic Filing and Payment of the County Lodging Tax	New	§ 29-2-203, 30-11-107.5, 39-21-112, and 39-21-119.5, C.R.S.		Require the electronic filing of the county lodging tax and visitor benefit tax return and the electronic payment of the county lodging tax.	All Lodging Retailers, Tax Practitioners	January 2026
Nov.	1 CCR 201-1, Rule 39-21-119.5-11, Mandatory Electronic Filing and Payment of the Local Marketing and Promotion Tax	New	§ 29-25-112, 39-21-112, and 39-21-119.5, C.R.S.		Require the electronic filing of the local marketing district tax return and the electronic payment of the local marketing and promotion tax.	All Lodging Retailers, Tax Practitioners	January 2026
Nov.	1 CCR 201-7, Rule 39-28-305-1, Tobacco Distributors	Revision	§ 39-21-112(1), 39-28-202, 39-28-302, and 39-28-305, C.R.S.	X	Provide guidance regarding reporting requirements relating to the Master Settlement Agreement and the Tobacco Escrow Funds Act.	All Tobacco Distributors, Tax Practitioners	February 2026
Nov.	1 CCR 201-7, Rule 39-28-303, Tobacco Product Manufacturer Certification	Repeal	§ 39-21-112(1) and 39-28-303, C.R.S.	X	Repeal the rule because it is duplicative of the statute.	All Tobacco Distributors, Tax Practitioners	February 2026
Nov.	1 CCR 201-7, Rule 39-28-303(2)(a)(II), Decertification	Repeal	§ 39-21-112(1) and 39-28-303(2)(a), C.R.S.	X	Repeal the rule because it is duplicative of the statute.	All Tobacco Distributors, Tax Practitioners	February 2026
Nov.	1 CCR 201-7, Rule 39-28-303(2)(c), Electronic Mail Address	Repeal	§ 39-21-112(1) and 39-28-303(2)(c), C.R.S.	X	Repeal the rule because it is duplicative of the statute.	All Tobacco Distributors, Tax Practitioners	February 2026
Nov.	1 CCR 201-7, Rule 39-28-305, Stamping Agent Reporting and Payment Requirements	Revision	§ 39-21-112(1) and 39-28-305, C.R.S.	X	Update the rule to make clarifying revisions.	All Tobacco Distributors, Tax Practitioners	February 2026
Apr.	1 CCR 201-7, Rule 39-28.5-101-1, Manufacturer's List Price	Revision	§ 39-21-112, and 39-28.5-101(7), C.R.S.	X	Explain the meaning of "manufacturing overhead," "direct materials," and "direct labor."	All Tobacco Manufacturers, Suppliers, and Distributors; Tax Practitioners	February 2026
Apr.	1 CCR 201-7, Rule 39-28.6-102, Manufacturer's List Price	Revision	§ 39-21-112, 39-28.6-102, and 39-28.6-103 C.R.S.	X	Explain the meaning of "manufacturing overhead," "direct materials," and "direct labor."	All Nicotine Manufacturers, Suppliers, and Distributors; Tax Practitioners	February 2026

Apr.	1 CCR 201-7, Rule 39-28.5-107, Credit Against Tobacco Products Excise Tax	New	§ 39-21-112, and 39-28.5-107, C.R.S.		Describe who are distributors who may claim the credit, which transactions qualify for the credit, and what documentation needs to be retained.	All Tobacco Distributors; Tax Practitioners	February 2026
Apr.	1 CCR 201-9, Rule 42-3-308, Remittance of Passenger Mile Tax	New	§ 39-21-112(1), 42-1-204, 42-3-307, and 42-3-308(1)(a), C.R.S.		Explain passenger mile tax remittance requirements.	All Passenger Service Vehicle Operators, Tax Practitioners	February 2026
Dec.	1 CCR 201-20, Special Rule 1, Motor Vehicle Daily Rental Fees	New	§ 39-21-102, 39-21-112(1), 39-21-119.5, 43-4-804(1)(b), and 43-4-806(7.6), C.R.S.		Set forth the manner in which the motor vehicle daily rental fees are collected, administered, and enforced.	All Motor Vehicle Rental Companies, Tax Practitioners	March 2026
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	April 2026
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	April 2026
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	April 2026
Jan.	1 CCR 201-2, Rule 39-22-119, Child and Dependent Care Expenses Credit	Revision	§ 39-21-112(1) and 39-22-119, C.R.S.	X	Update the rule to conform to changes made in HB24-1134	All Taxpayers, Tax Practitioners	May 2026
Jan.	1 CCR 201-2, Rule 39-22-119.5, Low-Income Child Care Expenses Tax Credit	Repeal	§ 39-21-112(1) and 39-22-119.5, C.R.S.	X	Repeal the rule because House Bill 24-1134 eliminated the credit starting in tax years 2026.	All Taxpayers, Tax Practitioners	May 2026
Jan.	1 CCR 201-2, Rule 39-22-130, Family Affordability Tax Credit	New	§ 39-21-112(1) and 39-22-130, C.R.S.	X	Describe the proper apportionment of the credit for part-year Colorado residents.	All Taxpayers, Tax Practitioners	May 2026
Jan.	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. Consider increase to monthly filing threshold.	All Taxpayers, Retailers, Tax Practitioners	June 2026

Jan.	1 CCR 201-4, Rule 39-26-105.2, Geographic Information System Database	New	§ 29-2-210, 39-21-112, 39-26-105.2, and 39-26-204.5, C.R.S.		Establish the criteria retailers must meet to be held harmless for any tax, charge, or fee liability resulting from an error or omission in the geographic information system ("GIS") database data.	Retailers, Tax Practitioners	June 2026
Jan.	1 CCR 201-4, Rule 39-26-105.3, Electronic Address Database	Repeal	§ 29-2-210, 39-21-112, and 39-26-204.5, C.R.S.		Repeal the rule pursuant to changes made in HB20-1023.	Retailers, Tax Practitioners	June 2026
Jan.	1 CCR 201-1, Rule 39-21-103-1, Hearings	Revision	§ 39-21-112(1) and 39-21-103, C.R.S.	X	Provide additional guidance regarding the process to request a hearing .	All Taxpayers, Retailers, Tax Practitioners	June 2026
Jan.	1 CCR 201-1, Rule 39-21-103-1, Notice of Final Determination and Resubmitted Refund Claims	New	§ 39-21-112(1) and 39-21-104, C.R.S.		Clarify administrative procedure regarding notices of final determination and resubmission of substantially similar refund claims.	All Taxpayers, Retailers, Tax Practitioners	June 2026
Jan.	1 CCR 201-1, Rule 39-21-105, Appeals and Exhaustion of Administrative Remedies	New	§ 39-21-112(1) and 39-21-105, C.R.S.		Clarify administrative requirements regarding a taxpayer's right to appeal a notice of final determination to the district court.	All Taxpayers, Retailers, Tax Practitioners	June 2026
Nov.	1 CCR 201-10, Rule 39-29-102(3)(a), Definition of "Gross Income" for Severance Tax on Oil and Gas	Revision	§ 39-21-112(1) and 39-29-102, C.R.S.	X	Update the rule to conform to changes made in HB21-1312.	All Oil and Gas Producers or First Purchasers, Tax Practitioners	June 2026
Feb.	1 CCR 201-5, Special Rule, Food	New	§ 39-21-112(1), 29-2-105(1)(d)(I)(C), 39-21-112(1), 39-26-102(4.5), 39-26-104(1)(e), 39-26-127, and 39-26-707, C.R.S.		Provide clarification on the definition of "food."	All Taxpayers, Retailers, Tax Practitioners	July 2026
Feb.	1 CCR 201-4, Rule 39-26-102(4.5), Food	Repeal	§ 39-21-112(1), 29-2-105(1)(d)(I)(C), 39-21-112(1), 39-26-102(4.5), 39-26-104(1)(e), 39-26-127, and 39-26-707, C.R.S.	X	Repeal the rule because it will be replaced by the new special rule.	All Taxpayers, Retailers, Tax Practitioners	July 2026
Apr.	1 CCR 201-1, Rule 39-21-102, Applicability of Article 21 of Title 39, C.R.S., to Taxes and Fees	New	§ 39-21-112(1), 39-21-102, and article 21 of title 39, C.R.S.		Clarify the applicability of the provisions of article 21 of title 39, C.R.S., to the taxes and fees administered by the Taxation Division.	All Taxpayers, Retailers, Tax Practitioners	July 2026
Apr.	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, provided by the department upon request, to a taxpayer or the taxpayer's duly authorized representative.	All Taxpayers, Tax Practitioners	July 2026

Apr.	1 CCR 201-2, Rule 39-22-543, Wildfire Mitigation Measures Credit	Revision	§ 39-21-112(1) and 39-29-543, C.R.S.		Conform the rule to legislative changes made in HB 24-1036.	All Taxpayers, Wildfire Mitigation Businesses, Tax Practitioners	July 2026
Apr.	1 CCR 201-2, Rule 39-22-538, Rural Primary Health Care Preceptor Credit	Revision	§ 39-21-112(1) and 39-29-538, C.R.S.		Conform the rule to legislative changes made in HB 24-1036.	All Rural Health Care Professionals, AHEC, Tax Practitioners	July 2026
Apr.	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.	X	Conform the rule to legislative changes made in HB 21-1233, HB 24-1036, and SB 24-126, and repeal obsolete and duplicative provisions.	All Taxpayers, Credit Brokers, Tax Practitioners	July 2026
Apr.	1 CCR 201-2, Rule 39-22-105, Alternative Minimum Tax	New	§ 39-21-112(1), 39-22-104, and 39-22-105, C.R.S.		Provide guidance on the Colorado alternative minimum tax.	All Taxpayers, Tax Practitioners	July 2026
Apr.	1 CCR 201-2, Rule 39-22-546, Residential Energy Storage Systems Credit	New	§ 39-21-112(1) and 39-22-546, C.R.S.		Clarify the eligibility and assignability of the credit for qualified systems purchased in a tax year different than the installation.	All Taxpayers, Tax Practitioners	July 2026
Apr.	1 CCR 201-4, Rule 39-26-113.5, Refunds of Sales and Use Tax for Vehicles Used in Interstate Commerce	Repeal	§ 39-21-112(1) and 39-21-113.5, C.R.S.		Repeal the rule because taxpayers are no longer able to claim the refund pursuant to House Bill 24-1036.	All Taxpayers, Retailers, Tax Practitioners	July 2026

Feb.	1 CCR 201-2, Rule 39-22-566, Qualified Care Worker Credit	New	§ 39-21-112(1) and 39-22-566, C.R.S.		Describe the proper apportionment of the credit allowed to part-year Colorado residents and further explain requirements for the credit.	All Taxpayers, All Long-Term Care Employees, All Child Care Employees, Tax Practitioners	July 2026
Jan.	1 CCR 201-2, Rule 39-22-303-x, Affiliated Group and 80/20 Corporations	New	§ 39-21-112(1), 39-22-301, and 39-22-303, C.R.S.		Set forth additional rules for determining the composition of an affiliated group for the purpose of combined reporting pursuant to section 39-22-303(11.5), C.R.S.	All Corporation, Tax Practitioners	August 2026
Jan.	1 CCR 201-2, Rule 39-22-303-x, Combined Reporting	New	§ 39-21-112(1), 39-22-301, 39-22-303, 39-22-303.6, 39-22-303.7, 39-22-303.9, C.R.S.		Establish rules for combined reporting as required by section 39-22-303(11.5), C.R.S.	All Corporation, Tax Practitioners	August 2026
Jan.	1 CCR 201-2, Rule 39-22-303-x, Unitary Business	New	§ 39-21-112(1), 39-22-301, 39-22-303, 39-22-303.6, 39-22-303.7, 39-22-303.9, C.R.S.		Clarify the principles the Department will apply in determining whether a business is a unitary business for purposes of combined reporting and formulary apportionment.	All Corporation, Tax Practitioners	August 2026

Jun.	1 CCR 201-2, Rule 39-22-548, Homeless Contribution Tax Credit	New	§ 39-21-112(1) and 39-22-548, C.R.S.		Clarify the claim limits on individuals filing a joint return and the credit allocation requirements for pass-through entities.	All Taxpayers, All Homeless Shelters, Tax Practitioners	October 2026
Feb.	1 CCR 201-2, Rules 39-22-5403 and 5503, Affordable Housing Tax Credits	New	§ 39-21-112(1), 39-22-5403, and 39-22-5503, C.R.S.		Provide clarification for pass-through entities making an allocation of the credit, and establish when the carryforward period begins for the credit.	All Housing Developments, All Taxpayers, Tax Practitioners	October 2026
May	1 CCR 201-20, Rule 43-4-218, Retail Delivery Fees	Revision	§ 24-38.5-303, 25-7.5-103, 39-21-102, 39-26-102, 39-26-104, 39-26-105, 39-26-109, 39-26-112, 39-26-115, 39-26-116, 39-26-117, 39-26-118, 39-26-120, 39-26-121, 39-26-122, 39-26-125, 39-26-703, 39-26-726, 39-26-729, 43-4-218, 43-4-805, 43-4-1203, and 43-4-1303, C.R.S.	X	Update the rule to conform to SB 23-143.	All Taxpayers, Retailers, Tax Practitioners	November 2026