

**DEPARTMENT OF REVENUE**

**Taxation Division**

**SALES AND USE TAX**

**1 CCR 201-4**

*[Editor's Notes follow the text of the rules at the end of this CCR Document.]*

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**Rule 39-26-734–1. Declared Wildfire Disaster Rebuild Exemption Refund Rate.**

**Basis and Purpose.** The statutory bases for this rule are sections 39-21-112(1), 39-26-122, 39-26-734(6)(c), 32-9-119(2), and 32-13-107, C.R.S. The purpose of this rule is to explain how the sales and use tax exemptions allowed by section 39-26-734(3)(a) and related refunds will be calculated with respect to qualified residential structures that are outside the Regional Transportation District, the Scientific and Cultural Facilities District, or both.

Qualified residential structures that are outside the Regional Transportation District established by article 9 of title 32, C.R.S., the Scientific and Cultural Facilities District established by article 13 of title 32, C.R.S., or both, are eligible for the four percent refund rate set forth in section 39-26-734(4)(b), C.R.S.