



COLORADO
Department of Revenue
Taxation Division

Office of Tax Policy
DOR_TaxRules@state.co.us

What to Expect at a Rulemaking Hearing

Please note that, pursuant to section 24-4-103(8.1), C.R.S., the hearing will be recorded, and the recording along with any written comments received, will be part of the public record.

What is the purpose of a Rulemaking Hearing?

State statutes and policies require that agencies engage in a collaborative process to create and update agency rules. Rulemaking hearings provide interested persons an opportunity to present data, views, or positions regarding proposed rules orally or in writing. The formal rulemaking hearing is the final opportunity for the Department to gather input from the public.

It is important to keep in mind that although the hearing officer will summarize the rule, the hearing will not be a presentation of the rule or an opportunity for questions about the rule or the statute.

What is my role?

Your role during a rulemaking hearing is to provide feedback and comments on the proposed rules. The Department will carefully consider these comments as we finalize the rules.

During a hearing the Department will give a brief summarization of the rule. Then, the hearing will be open for public comment. If you have comments on specific language in the rule, we encourage you to either speak at the hearing or submit written comments before or during the hearing to our inbox at dor_taxrules@state.co.us. We generally accept written comments through the end of the day. We are looking for comments that address specific concerns about the language of the proposed rule. Analysis of how your proposed change is consistent with the statute is also helpful.

I have comments about specific language of a proposed rule, how do I comment?

There are a couple of ways you can comment on proposed rules during the rulemaking process.

One way is to comment during a hearing. Participants will be called on one at a time to comment. When called on, it is best practice to state your name and your affiliation for the record.

For more virtual meeting guidance please refer to the [Virtual Rulemaking Guide](#).

Another way you can comment on proposed rules is by submitting written comments. We accept written comments any time after the Notice of Proposed Rulemaking Hearing is announced generally up until 5:00 p.m. of the day of the hearing. Written comments can be submitted to our inbox at dor_taxrules@state.co.us

How do I stay informed and up to date on rules and rulemaking with The Office of Tax Policy?

The more feedback we have from those who are affected by specific rules, the better we can do our job. The best way to stay up to date with our current rulemaking is by signing up for email alerts at tax.colorado.gov/email-sign-up. You can also stay up to date on current rulemaking by visiting our website at tax.colorado.gov/tax-rules.