**AGENDA**

**Workgroup on Simplification of Sales and Use Tax Exemption Forms**

June 13, 2023, at 10:00 a.m.

Call-in Number: 1 (669) 900-6833

‬Meeting ID: 856 2729 2112

The Colorado Department of Revenue, Division of Taxation, is convening a workgroup to discuss drafts of new and revised sales and use tax exemption forms, which the Division reviewed in accordance with [House Bill 22-1039](https://leg.colorado.gov/bills/hb22-1039).

In addition to other matters the Department may open for discussion, the following items are scheduled for consideration:

* Welcome and Introductions
* Topics for Discussion. The Department intends to seek input on specific topics, including those listed below, but encourages attendees to suggest additional topics for discussion. The Department will solicit comments on each draft form.
  + **Exempt Entity Applications**
    - [**DR 0715, Application for Exempt Entity Certificate**](https://tax.colorado.gov/sites/tax/files/documents/DR_0715_DRAFT.pdf)**.** The purpose of this revised form is to consolidate the information from form DR 0716, and to make grammatical, stylistic, and organizational changes to improve its clarity and readability.
      * [**DR 0715, Application for Sales Tax Exemption for Colorado Organizations**](https://tax.colorado.gov/sites/tax/files/DR0715_2016.pdf)**.** This is the current form that we are proposing to revise.
      * [**DR 0716, Statement of Nonprofit Church, Synagogue, or Organization**](https://tax.colorado.gov/sites/tax/files/DR0716_2013.pdf)**.** This form is proposed to be eliminated.
      * Public Input
  + **Exemption Documentation and Verification**
    - General Requirements
    - [**DR 1464, Declaration of Exempt Energy Use**](https://tax.colorado.gov/sites/tax/files/documents/DR_1464_DRAFT.pdf)**.** The purpose of this new form is to consolidate the information from the following forms, and to make grammatical, stylistic, and organizational changes to improve its clarity and readability.
      * [**DR 1260,** **Sales Tax Exempt Certificate Electricity & Gas for Domestic Consumption**](https://tax.colorado.gov/sites/tax/files/DR1260_2016.pdf)**.** This form is proposed to be eliminated.
      * [**DR 1666,** **Sales Tax Exempt Certificate Electricity & Gas for Industrial Use**](https://tax.colorado.gov/sites/tax/files/documents/DR1666_2021.pdf)**.** This form is proposed to be eliminated.
      * Public Input
    - [**DR 5002, Declaration of Wholesale or Entity Sales Tax Exemption**](https://tax.colorado.gov/sites/tax/files/documents/DR_5002_DRAFT.pdf)**.** The purpose of this revised form is to consolidate the information from the following forms, and to make grammatical, stylistic, and organizational changes to improve its clarity and readability. Please note that the Multistate Tax Commission’s [*Uniform Sales & Use Tax Resale Certificate*](https://www.mtc.gov/resources/uniform-sales-use-tax-exemption-certificate/) is also an option for documenting wholesale purchases.
      * [**DR 5002, Standard Colorado Affidavit of Exempt Sale**](https://tax.colorado.gov/sites/tax/files/DR5002_2018.pdf)**.** This is the current form that we are proposing to revise.
      * [**DR 0563, Sales Tax Exemption Certificate Multi - Jurisdiction**](https://tax.colorado.gov/sites/tax/files/DR0563_2013.pdf)**.** This form is proposed to be eliminated.
      * [**DR 1367, Affidavit of Sales Paid by Government Credit Card**](https://tax.colorado.gov/sites/tax/files/DR1367_2014.pdf)**.** This form is proposed to be eliminated.
      * [**DR 1191, Sales Tax Exemption on Purchases of Machinery and Machine Tools**](https://tax.colorado.gov/sites/tax/files/DR1191_2017.pdf)**.** This form is proposed to be eliminated.
      * [**DR 1192, Colorado Machinery and Machine Tools State Sales Tax Exemption Declaration**](https://tax.colorado.gov/sites/tax/files/DR1192_2017.pdf)**.** This form is proposed to be eliminated.
      * Public Input
    - Whether wholesale and entity exemptions should be combined on one form or kept on separate forms
      * [**DR 0563, Declaration of Wholesale Exemption**](https://tax.colorado.gov/sites/tax/files/documents/DR_0563_DRAFT.pdf)**.** This purpose of this alternate revised form would be to provide one separate form for wholesale exemptions.
      * [**DR 1367, Declaration of Entity Exemption**](https://tax.colorado.gov/sites/tax/files/documents/DR_1367_DRAFT.pdf)**.** This purpose of this alternate revised form would be to provide one separate form for entity exemptions.
      * Public Input
    - **Other Exemption Forms**
      * [**DR 0172, Contractor Application for Exemption Certificate**](https://tax.colorado.gov/sites/tax/files/documents/DR%200172_2022_0.pdf)**.** This form was revised in January 2023.
      * Identification of other exemption forms to consider revising or adding
      * Other Public Input
* Other comments or issues for consideration
* Adjourn

We would appreciate your feedback to help us measure and improve the success of the rulemaking program. If you participate in the rulemaking process, we invite you to complete a [short survey](https://docs.google.com/forms/d/e/1FAIpQLSc0Y2VhrE3cflD1spGfljzdEu-vgxCgUFrFzVy876jweVEUJw/viewform). Follow the link and choose the "I participated in the rulemaking process (written comments, workgroup meeting, or hearing)" option.