



CYNTHIA H. COFFMAN  
Attorney General

MELANIE J. SNYDER  
Chief Deputy Attorney General

LEORA JOSEPH  
Chief of Staff

FREDERICK R. YARGER  
Solicitor General

**STATE OF COLORADO  
DEPARTMENT OF LAW**

RALPH L. CARR  
COLORADO JUDICIAL CENTER  
1300 Broadway, 10th Floor  
Denver, Colorado 80203  
Phone (720) 508-6000

Revenue and Utilities Section

August 15, 2018

Colorado Secretary of State  
Licensing and Enforcement Division  
Administrative Rules Program  
1700 Broadway, Suite 200  
Denver, CO 80290

RE: Colorado Department of Revenue Regulation 39-21-119, 1 CCR 201-1,  
Tracking Number 2018-00394

To whom it may concern:

The Colorado Department of Revenue discovered a non-substantive error in regulation 39-21-119. The regulation mistakenly included the word "Standard" in the phrase "Mountain Standard Time." The same error occurs three times in Paragraphs (3) and (3)(a). This error has been corrected by deleting the word "Standard" in each of these three phrases.

It is my opinion that this change is non-substantive. "Mountain Standard Time" only describes Colorado's time zone during the part of the year that Colorado is observing standard time and not daylight saving time. The deletion of "Standard" reflects a correct description of Colorado's time zone for the entire year.

On behalf of the agency I request that this correction be made pursuant to section 24-4-103(11)(d)(II), C.R.S. The correction will not change the substantive content of the rule nor will it change the effective date. Thank you in advance for your assistance. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

FOR THE ATTORNEY GENERAL



NOAH C. PATTERSON

Senior Assistant Attorney General  
Tax Unit

Revenue & Utilities Section

(720) 508-6361

Email: [noah.patterson@coag.gov](mailto:noah.patterson@coag.gov)