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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 Special Rule 1, 1 CCR 201-1, Tracking
Number 2018-00395

To whom it may concern:

The Colorado Department of Revenue discovered a non-substantive error in Special Rule 1. The regulation mistakenly included the word "Standard" in the phrase "Mountain Standard Time." The same error occurs two times in Paragraph (3). This error has been corrected by deleting the word "Standard" in each of these 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

A handwritten signature in blue ink, appearing to read "Noah Patterson", with a long horizontal flourish extending to the right.

NOAH C. PATTERSON

Senior Assistant Attorney General

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