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February 18, 2020

The Honorable Jena Griswold
Colorado Secretary of State
1700 Broadway, Suite 200
Denver, Colorado 80290

RE: Correction Request - Tracking No. 2020-00033
1 Code of Colorado Regulations 201-7

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00033. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-7. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-7 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction changes “Regulation” to “Rule” (e.g., “Regulation 39-28-101” becomes “Rule 39-28-101”).
- **Standardizing title formatting:**
 - Some provision titles do not currently start with either “Regulation” or “Rule.” The correction requests standardizes the titles so they begin with “Rule.”
 - The rules generally used a single tab between the rule number and the rule title. The correction request standardizes the titles with other Taxation Division rules by changing the tab to two spaces between the period at the end of the rule number and the rule title.
 - The rules are currently inconsistent in whether they include a period after the rule number, as well as at the end of the title. The correction request standardizes the practice to include a period in both locations.
 - Some provisions in 1 CCR 201-7 that refer to subsections capitalize the subsection letter even though the letter is not capitalized in the related statute. The correction request standardizes the practice of using lower-case letters to match the statutory text (e.g., changing “Rule 39-28-303(2)(C)” to “Rule 39-28-303(2)(c)”).
 - Title capitalization is currently inconsistent in 1 CCR 201-7. The correction request standardizes the titles so they use initial

capitalization (e.g., “DEFINITION OF CIGARETTE” becomes “Definition of Cigarette.”).

These corrections are all non-substantive in nature and are submitted to you so that they may be published in the Colorado Code of Regulations pursuant to section 24-4-103, C.R.S., of the State Administrative Procedure Act.

Sincerely,

/s/ Russell D. Johnson

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cc: Erika Hoxeng, Tax Policy Analyst
Colorado Department of Revenue