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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. 2020-00036
1 Code of Colorado Regulations 201-13

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00036. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-13. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-13 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction changes “Regulation” to “Rule” (e.g., “Regulation 39-30-103.5” becomes “Rule 39-30-103.5”). In-text references that use “regulation” have also been changed to “rule” (e.g., “As used in this regulation” becomes “As used in this rule”).
- **Standardizing title formatting:**
 - The rules use inconsistent spacing between the rule number and the rule title. The correction request standardizes the titles so there are two spaces between the period at the end of the rule number and the rule title.
 - Title capitalization is currently inconsistent throughout 1 CCR 201-13. The correction request standardizes the practice of using initial capitalization in the titles of both provisions and their subsections (e.g., “New business facility employee defined” becomes “New Business Facility Employee Defined.”).
 - The rules do not consistently include a period after the rule number. The correction request standardizes the practice to include a period.
 - Some first-level subparts did not bold their titles (where they have titles). The correction request standardizes the Department’s practice by using bolded font for first-level titles (e.g., in Rule 39-30-105(a), “Credits Identified” becomes “**Credits Identified**”).

- Some second-level subparts do not italicize their titles (where they have titles). The correction request standardizes the Department's practice by using italics (e.g., in Rule 39-30-105(b)(3), "Examples of Provisions of Paragraph (b)" becomes "*Examples of Provisions of Paragraph (b)*").
- **Spelling & Grammatical Correction:** The first sentence of the basis and purpose statement for Rule 39-30-103.5 currently reads, "The statutory basis ... are" and lists several statutes. The correction changes it to "The statutory bases ... are"
- **Subpart formatting:** In some provisions the subpart numbers included only the right parenthesis. The correction adds a parenthesis on the left side so the numbers and letters look like "(1)" instead of "1)".

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
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