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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. 2020-00038  
1 Code of Colorado Regulations 201-15

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00038. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-15. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-15 generally calls its provision a “Regulation.” To be consistent with other Taxation Division rules, the correction changes “Regulation” to “Rule” (e.g., “Regulation 39-31-101” becomes “Rule 39-31-101”). The correction also changes in-text references from “regulation” to “rule” (e.g., “addressed in this regulation” becomes “addressed in this rule.”)
- **Standardizing formatting:**
  - The title of Rule 39-31-101 does not currently include a period at the end. The correction request adds a period at the end of the title.
  - Section and subsection numbers and letters currently include only a right parenthesis instead of parenthesis on both sides (e.g., “a”) instead of “(a)”). The correction adds a parenthesis on the left side of the number or letter so they consistently appear in this form: “(a).”
  - 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 39-31-101(5)(a), “If one owner” becomes “*If one owner*”).
  - Some second-level sub-part titles currently end with colons or dashes. The correction request standardizes the Taxation Divisions practice of using a period at the end of these titles instead.
- **Typographic Correction:** The final sentence in Rule 39-31-101(9)(a) unnecessarily repeats the phrase “of the” (“within 30 days of the of the initial billing notice”). The correction delete the second “of the.”

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