



**Colorado Department of Revenue
Statement of Emergency Justification and Adoption
Emergency Amendment to Rule 39-28.8-302**

Pursuant to sections 24-4-103(6), 39-28.8-302, and 39-28.8-308, C.R.S., I, Michael S. Hartman, Executive Director of the Department of Revenue, hereby adopt emergency amendments to tax Rule 39-28.8-302.

Section 24-4-103(6), C.R.S., authorizes the Executive Director to adopt a temporary or emergency rule if the Executive Director finds that the immediate adoption of the rule is imperatively necessary to comply with a state law and that compliance with the requirements of section 24-4-103, C.R.S. regarding promulgation of a permanent regulation would be contrary to the public interest.

I find that the immediate adoption of amendments to this rule is necessary to comply with statutory amendments made by Senate Bill 17-192, which took effect on August 9, 2017. The Department adopted Emergency Rule 39-28.8-302 on August 8, 2017 to conform the then existing rule to the amendments made by the bill. Permanent rulemaking proceedings are underway, but have not yet been completed and the existing emergency rule is set to expire December 6, 2017. Therefore, this emergency rule is necessary to continue compliance with the requirements established by Senate Bill 17-192.

Statutory Authority

The statutory authority for this amendment to the existing rule for section 39-28.8-302, C.R.S., is cited above.

Purpose

To conform the existing rule to changes made by Senate Bill 17-192.

Adoption

For the reasons set forth above, I hereby adopt emergency Rule 39-28.8-302, which is attached to this Statement and shall be effective on the date of its adoption and shall apply prospectively. This emergency rule shall be in force and effect for a period of one hundred and twenty days from the date of this notice, unless sooner terminated or replaced by permanent rules adopted in accordance with section 24-4-103, C.R.S.

Adopted this 9th day of November, 2017.



Michael S. Hartman
Executive Director
Colorado Department of Revenue