



**Colorado Department of Revenue
Statement of Emergency Justification and Adoption
Emergency Rule 39-22-2005**

Pursuant to sections 24-4-103(6), 39-21-112(1), and 39-22-2005, C.R.S., I, Heidi Humphreys, Executive Director of the Department of Revenue, hereby adopt emergency rule 39-22-2005.

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

I find that the immediate adoption of this rule is imperatively necessary to comply with state law, specifically SB23B-003, which was recently adopted during an extraordinary session of the Colorado General Assembly and signed by Governor Jared Polis on November 20, 2023. The rule publishes the amount of the state refund calculated in accordance with SB23B-003 for the tax year beginning January 1, 2023. Taxpayers will begin claiming the refund before a permanent rule may be promulgated and need this information to ensure the accuracy of their returns and the distribution of the refund required by SB23B-003. Thus, an emergency rule is necessary to comply with state law. As a result, I find that compliance with the requirements of section 24-4-103, C.R.S., would be contrary to the public interest under these circumstances.

Statutory Authority

The statutory authorities for this rule are sections 24-4-103(6), 39-21-112(1), and 39-22-2005, C.R.S.

Purpose

The purpose of this rule is to publish the amount of the state refund allowed by section 39-22-2005, C.R.S., for the tax year commencing on January 1, 2023.

Adoption

For the reasons set forth above, I hereby adopt emergency rule 39-22-2005, which is attached to this Statement. This rule shall be effective on the date of this adoption and shall apply prospectively. This 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 a permanent rule adopted in accordance with section 24-4-103, C.R.S.

Heidi Humphreys
Executive Director
Colorado Department of Revenue

Date