

**COLORADO DEPARTMENT OF REVENUE
STATEMENT OF BASIS AND PURPOSE**

**39-26-105.1(c)
1 CCR 201-4**

Basis

The statutory basis for this rule is §§ 39-21-112(1) and 113, C.R.S. and § 39-26-105, C.R.S.

Purpose

The purpose of this amendment is to repeal this rule, which will be revised and readopted under Rule 39-26-105(3).