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Revenue and  
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January 16, 2018

Colorado Secretary of State  
Licensing and Enforcement Division  
Administrative Rules Program  
1700 Broadway, Suite 200  
Denver, CO 80290

RE: Colorado Department of Revenue Regulation 39-29-102(3)(a), 1 CCR 201-10,  
Tracking Number 2018-00003

To whom it may concern:

The Colorado Department of Revenue discovered several non-substantive errors in regulation 39-29-102(3)(a). First, the regulation misspelled the word “Administrator” in Paragraph (4)(b) and this has been corrected. Second, “or any successor publication” in Paragraph (4)(b) and (4)(b)(II)(B) has been changed to “(July 2017 revision).” Third, the statutory citation to “§ 39-29-107(1), C.R.S.” in paragraph (4)(b)(III)(B) has been corrected to “§ 39-21-107(1), C.R.S.” Finally, a new paragraph (4)(b)(IV) has been added to comply with the incorporation by reference requirements in section 24-4-103(12.5)(a), C.R.S.

It is my opinion that these changes are non-substantive. *First*, the misspelling of the word “Administrator” is a typographical error. *Second*, the change incorporating the “July 2017 revision” and deleting “any successor publication” recognizes the statutory prohibition against including later amendments of an incorporated guideline or rule. See § 24-4-103(12.5)(a)(II), C.R.S. Because the July 2017 revision was the version of the incorporated material in effect at the time the rule was adopted, this is the version that was incorporated as a matter of law pursuant to section 24-4-103(12.5)(a)(II), C.R.S., and this change is non-substantive.

*Third*, the corrected citation to “§ 39-21-107(1), C.R.S.” is a typographical correction. *Finally*, the new paragraph (4)(b)(IV) is a non-substantive addition to comply with the requirements of § 24-4-103(12.5)(a), C.R.S., for incorporation by reference.

On behalf of the agency I request that this correction be made pursuant to section 24-4-103(11)(d)(II), C.R.S. The correction will not change the substantive content of the rule, nor will it change the effective date. Thank you in advance for your

assistance. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

FOR THE ATTORNEY GENERAL



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