

PHIL WEISER
Attorney General

NATALIE HANLON LEH
Chief Deputy Attorney General

SHANNON STEVENSON
Solicitor General

TANJA WHEELER
Associate Chief Deputy Attorney
General



STATE OF COLORADO
DEPARTMENT OF LAW

RALPH L. CARR
COLORADO JUDICIAL CENTER
1300 Broadway, 10th Floor
Denver, Colorado 80203
Phone (720) 508-6000

Revenue and Utilities Section

September 07, 2023

Colorado Secretary of State
Licensing and Enforcement Division
Administrative Rules Program
1700 Broadway, Suite 550
Denver, CO 80290

RE: Colorado Department of Revenue, 1 CCR 201-2, Tracking Number 2023-00593 (Rule 39-22-543)

To whom it may concern:

On September 3, 2023, the Colorado Department of Revenue, Taxation Division, submitted a rule correction request (Tracking Number 2023-00593). The correction deletes the word “subtraction” and replaces it with the word “credit” in paragraph (5)(c) of Rule 39-22-543. The use of the word “subtraction” instead of “credit” was a typographical error.

This correction merely reflects the fact that Rule 39-22-543 concerns a tax credit, not a tax subtraction. This correction is non-substantive and therefore can be published in the Code of Colorado Regulations pursuant to section 24-4-103(11)(d), C.R.S.

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

Sincerely,

/s/ Noah C. Patterson
NOAH C. PATTERSON
First Assistant Attorney General
Revenue & Utilities Section
720-508-6361
noah.patterson@coag.gov