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**Revenue and Regulatory Law  
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July 11, 2024

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 2024-00337 (Rule 39-22-104(3)(p))

To whom it may concern:

On July 10, 2024, the Colorado Department of Revenue, Taxation Division, submitted a rule correction request (Tracking Number 2024-00337). The correction deletes erroneously included subsections in two citations to the Colorado Revised Statutes. Specifically, the correction revises a citation to section 39-22-104(3)(p)(I) to 39-22-104(3)(p), and a citation to sections 39-22-104(3)(p)(I)(A) or (B), to 39-22-104(3)(p)(I) or (II), C.R.S.

This correction of typographical error 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/ Emma E. Garrison

EMMA E. GARRISON

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