

STATE OF COLORADO

TAXPAYER SERVICE DIVISION
Department of Revenue

1375 Sherman Street
Denver, CO 80203



November 4, 2008

Bill Ritter
Governor

Roxy Huber
Executive Director

Becky Wetzel
Division Director

**STATEMENT OF ADOPTION
COLORADO DEPARTMENT OF REVENUE
TAX REGULATION 39-35-104
AIRCRAFT MANUFACTURER NEW EMPLOYEE INCOME TAX CREDIT**

Pursuant to the Colorado Administrative Procedures Act, the above-referenced proposed amended regulation was considered at a public rule-making hearing held by the Colorado Department of Revenue on November 3, 2008 at 1375 Sherman St., Denver, Colorado. All interested persons were given notice of said hearing and an opportunity to submit oral and written comments.

Having considered the matter, the undersigned, acting pursuant to authority delegated by the executive director of the Colorado Department of Revenue, hereby adopts revised regulation 39-35-104.

The record of this rule-making proceeding is maintained at the Colorado Department of Revenue and is available for public inspection and copying during the regular business hours of the Department.

 signed November 4, 2008.

Tim Weber
Deputy Director,
Colorado Department of Revenue