



COLORADO

Department of Revenue

Taxation Division

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**Colorado Department of Revenue
Statement of Emergency Justification and Adoption
Emergency Regulation 39-22-119**

Pursuant to sections 24-4-103(6), 39-21-112(1), and 39-22-119 C.R.S., I, Michael S. Hartman, Executive Director of the Department of Revenue, hereby adopt emergency Regulation 39-22-119.

Section 24-4-103(6), C.R.S., authorizes the Executive Director to adopt a temporary or emergency regulation if the Executive Director finds that the immediate adoption of the regulation is imperatively necessary to comply with a state law or for the preservation of public health, safety, or welfare and that compliance with the requirements of section 24-4-103, C.R.S. regarding promulgation of a permanent regulation would be contrary to the public interest.

I find that the immediate adoption of the amendments to this regulation is necessary to provide guidance to Colorado taxpayers in light of statutory changes made by the Colorado General Assembly in House Bill 18-1208, which increased the amount of the child care expenses tax credit a taxpayer may claim beginning on January 1, 2019. Permanent rulemaking proceedings are underway, but the amendments to statute will be effective prior to permanent adoption of a regulation. Thus, an emergency regulation is necessary to provide guidance and clarification to taxpayers until the promulgation of a permanent regulation. As a result, I find that compliance with the requirements of section 24-4-103, C.R.S., would be contrary to the public interest under the circumstances.

Statutory Authority

The statutory authority for the amendments is cited above.

Purpose

To conform the existing regulation to the statutory changes made in the 2018 legislative session.

Adoption

For the reasons set forth above, I hereby adopt emergency Regulation 39-22-119, which is attached to this Statement and shall be effective on the date of its adoption and shall apply prospectively. This emergency rule shall be in force and effect for a period of one hundred and twenty days from the date of this notice, unless sooner terminated or replaced by permanent rules adopted in accordance with section 24-4-103, C.R.S.

Adopted this 18th day of December, 2018.



Michael S. Hartman
Executive Director
Colorado Department of Revenue