



**Colorado Department of Revenue  
Statement of Emergency Justification and Adoption  
Emergency Rules 39-22-608–2 and 39-22-609–1**

Pursuant to sections 24-4-103(6), 39-21-112(1), 39-22-608, and 39-22-609, C.R.S., I, Mark Ferrandino, Executive Director of the Department of Revenue, hereby adopt emergency rules 39-22-608–2 and 39-22-609–1.

Section 24-4-103(6), C.R.S., authorizes the Executive Director to adopt temporary or emergency rules if the Executive Director finds that the immediate adoption of the rules are imperatively necessary to comply with a state or federal 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 permanent rules, would be contrary to the public interest.

I find that the immediate adoption of these rules is imperatively necessary to preserve public health, safety, and welfare amid the continued presence of coronavirus disease 2019 (COVID-19) in Colorado and to comply with Executive Order D 2021 075, which amends the due date for certain individual income tax payments. Executive Order D 2021 075 specifically directs the Department to promulgate and issue emergency rules to extend individual income tax payments for tax year 2020 to May 17, 2021. Thus, emergency rules are necessary to comply with Executive Order D 2021 075. Furthermore, the April 15 due date for certain returns and payments will pass before a rule implementing a reasonable extension of time under the circumstances could be promulgated. 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 these circumstances.

**Statutory Authority**

The statutory authorities for these rules are sections 24-4-103(6), 39-21-112(1), 39-22-608, and 39-22-609, C.R.S.

**Purpose**

The purpose of these rules is to amend the due date for certain individual income tax returns and payments.

**Adoption**

For the reasons set forth above, I hereby adopt emergency rules 39-22-608–2 and 39-22-609–1, which are attached to this Statement. These rules shall be effective on the date of this adoption and shall apply prospectively. These emergency rules 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 1 day of April, 2021.

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Mark Ferrandino  
Executive Director  
Colorado Department of Revenue