



**Colorado Department of Revenue
Statement of Emergency Justification and Adoption
Emergency Rule 39-22-608-2**

Pursuant to sections 24-35-108, 39-21-112(1), 39-22-545, 39-22-546, and 39-22-608, C.R.S., I, Mark Ferrandino, Executive Director of the Department of Revenue, hereby adopt Emergency Rule 39-22-608-2, 1 Code Colo. Regs. 201-2.

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 is 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 this rule is imperatively necessary to comply with state law by providing an extension of time for the seller of a heat pump system, heat pump water heater, or residential energy storage system to electronically file a credit assignment report. The emergency rule is necessary to comply with sections 39-22-545(5)(e), and 39-22-546(4)(e), C.R.S. 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 this rule are sections 24-35-108, 39-21-112(1), 39-22-545, 39-22-546, and 39-22-608, C.R.S.

Purpose

The purpose of this rule is to provide an extension of time for the seller of a heat pump system, heat pump water heater, or residential energy storage system to electronically file a credit assignment report.

Adoption

For the reasons set forth above, I hereby adopt Emergency Rule 39-22-608-2, 1 Code Colo. Regs. 201-2, which is attached to this Statement. This rule shall be effective on the date of this 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 a permanent rule adopted in accordance with section 24-4-103, C.R.S.

Mark Ferrandino Digitally signed by Mark Ferrandino
Date: 2023.05.02 11:27:10 -06'00'

Mark Ferrandino
Executive Director
Colorado Department of Revenue

5/2/23

Date