



**COLORADO**  
Department of Revenue

# Colorado Department of Revenue

## 2023 Regulatory Agenda

(January 1, 2023 - December 31, 2023)

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-20, Rule 40-10.1-607.5, Prearranged Ride Fees	New	§ 24-35-108, 39-21-112(1), 39-21-102(7), 25-7.5-103(7), 40-10.1-607.5, and 43-4-1303(7), C.R.S.		Set forth the manner in which the prearranged ride fees are collected, administered, and enforced	All Transportation Network Companies, All Taxpayers, Tax Practitioners	November 1, 2022
Jan.	1 CCR 201-20, Rule 43-4-218, Retail Delivery Fees	New	§ 39-21-112(1), 43-4-218, 24-38.5-303, 25-7.5-103, 43-4-805, 43-4-1203, and 43-4-1303, C.R.S.		Set forth the manner in which the retail delivery fees are collected, administered, and enforced	All Taxpayers, All Retailers, Tax Practitioners	November 3, 2022
Jan.	1 CCR 201-1 Rule 39-21-119, Date Return or Payment Deemed Filed or Made When Sent by Mail	Revision	§ 39-21-102, 39-21-112(1) and 39-21-119, C.R.S.		Remove provisions regarding electronic filing and payment, which are being moved to a new rule, 1 CCR 201-1, Rule 39-21-119.5	All Taxpayers, All Retailers, Tax Practitioners	December 1, 2022
Jan.	1 CCR 201-1 Rule 39-21-119.5, Mandatory Electronic Filing of Returns	New	§ 39-21-102, 39-21-112(1), 39-21-119, 39-21-119.5, and 39-21-120, C.R.S.		Clarify provisions of House Bill 19-1256 and consolidate and explain other requirements for electronic returns and payments that are currently in 1 CCR 201-1, Rule 39-21-119 and Special Rule 1	All Taxpayers, All Retailers, Tax Practitioners	December 1, 2022
Jan.	1 CCR 201-1 Special Rule 1, Electronic Funds Transfer	Repeal	§ 39-21-112(1), 39-21-119.5, and 39-26-105.5, C.R.S.		Repeal rule because its provisions have been codified in either section 39-21-119.5, C.R.S., or are being promulgated in Rule 39-21-119.5	All Taxpayers, All Retailers, Tax Practitioners	December 1, 2022
Feb.	1 CCR 201-2 Rule 39-22-504-1, Colorado Net Operating Losses for Individual, Estates, and Trusts	Revision	§ 39-21-112(1) and 39-22-504, C.R.S.	X	Repeal current rule and update to clarify the application of the net operating loss deduction for individuals, estates, and trusts	Income Taxpayers, Tax Practitioners	December 15, 2022
Feb.	1 CCR 201-2 Rule 39-22-504-2, Colorado Net Operating Losses for C Corporation	Revision	§ 39-21-112(1) and 39-22-504, C.R.S.		Repeal current rule and update to clarify the application of the net operating loss deduction for C corporations	Corporate Income Taxpayers, Tax Practitioners	December 15, 2022

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Feb.	1 CCR 201-2 Rule 39-22-303(10), Foreign Source Income	Revision	§ 39-21-112(1) and 39-22-303(10), C.R.S.		Prescribe rules for the determination of foreign source income considered in the calculation of Colorado corporate income tax	Corporate Income Taxpayers, Tax Practitioners	December 15, 2022
Feb.	1 CCR 201-2 Rule 39-22-304(3)(j), Corporate Subtraction for Section 78 Dividend	New	§ 39-21-112(1) and 39-22-304(3)(j), C.R.S.		Clarify the application of section 39-22-304(3)(j), C.R.S., regarding the subtraction from federal taxable income of amounts treated as dividends pursuant section 78 of the Internal Revenue Code	Corporate Income Taxpayers, Tax Practitioners	December 15, 2022
Mar.	1 CCR 201-4, Rule 39-26-717-2, Period Products	New	§ 39-21-112(1) and 39-26-717, C. R.S.		Provide clarification regarding sales and use tax exemption allowed for period products	All Taxpayers, All Retailers, Tax Practitioners	January 18, 2023
Mar.	1 CCR 201-4, Rule 39-26-717-3, Incontinence Products and Diapers	New	§ 39-21-112(1) and 39-26-717, C. R.S.		Provide clarification regarding sales and use tax exemption allowed for incontinence products and diapers	All Taxpayers, All Retailers, Tax Practitioners	January 18, 2023
Jan.	1 CCR 201-2, Rule 39-22-604, Wage Withholding	Revision	§ 39-21-112(1), 39-21-119(3), 39-22-103(11) and 39-22-604, C.R.S.		Revising the rule based on changes made to the federal W-4 form	All Taxpayers, All Businesses, Tax Practitioners, Payroll Companies	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-104(4)(n. 5), Wildfire Mitigation Measures Subtraction	Revision	§ 39-21-112(1) and 39-22-104, C. R.S.	X	Make minor clarifying revisions and include an additional example of a noneligible expense relating to inspections	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, 39-22-543, Wildfire Mitigation Measures Credit	New	§ 39-21-112(1) and 39-26-543, C. R.S.		Clarify application of the credit authorized by HB22-1007.	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, 39-22-538, Rural Primary Health Care Preceptor Credit	Revision	§ 39-21-112(1) and 39-26-538, C. R.S.	X	Conform the rule to changes made in HB22-1010	Healthcare Industry, Higher Education, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-10, Rule 39-29-106, Coal	Revision	§ 39-21-112(1) and 39-29-106, C. R.S.		Conform the rule to changes made by HB 21-1312	Coal Industry	March 15, 2023

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-1, Rule 39-21-102, Limitation Period for Recovery of Erroneous or Excessive Refund	Repeal	§ 13-80-101, 39-21-102, 39-21-107, and 39-21-112(1), C.R.S.	X	Repeal the rule because it is duplicative of § 13-80-101, C.R.S.	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-4, Rule 39-26-110, Retailer with Multiple Locations	Repeal	§ 39-21-112(1) and 39-26-110, C. R.S.		Repeal the rule because § 39-26-110, C.R.S., was repealed in House Bill 21-1155	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-4, Rule 39-26-703-1, Contractor's Claim for Refund	Repeal	§ 39-21-112(1) and 39-26-703, C. R.S.	X	Repeal the rule because the provisions of the statute for which this rule is clarifying have not been applicable since on or before July 1, 1979	All Taxpayers, All Retailers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-4, Rule 39-26-703-2, Overpayment or Credit of Sales Tax	Repeal	§ 39-21-112(1) and 39-26-703, C. R.S.	X	Repeal this rule because it is duplicative of the statute	All Taxpayers, All Retailers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-4, Rule 39-26-720, Bingo Equipment	Repeal	§ 39-21-112(1) and 39-26-720, C. R.S.	X	Repeal this rule because it is duplicative of section 39-26-720, C.R.S., and the provisions of Part 6 of Article 21 of Title 24, C.R.S.	Bingo Equipment Lessors, Bingo Equipment Lessees, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-4, Rule 39-26-721, Factory Built Housing	Repeal	§ 39-21-112(1) and 39-26-721, C. R.S.	X	Repeal the rule because the term "factory-built housing" is no longer used in § 39-26-721, C.R.S., pursuant to amendments made in House Bill 19-1011	Manufactured Home Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-104(5), Gross Receipts Tax	Repeal	§ 39-21-112(1) and 39-22-104(5), C. R. S.		Repeal the rule because House Bill 22-1025 no longer authorizes the use of the election provided in § 39-22-104(5), C.R.S., for tax years commencing after January 1, 2023	All Individual Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-301(2), Gross Receipts Tax	Repeal	§ 39-21-112(1) and 39-22-301(2), C. R. S.		Repeal the rule because House Bill 22-1025 no longer authorizes the use of the election provided in § 39-22-301(2), C.R.S., for tax years commencing after January 1, 2023	All Corporate Taxpayers, Tax Practitioners	March 15, 2023

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-2, Rule 39-22-507.5(1), The "Old" Colorado Investment Tax Credit	Repeal	§ 39-21-112(1) and 39-22-507.5, C. R.S.	X	Repeal the rule because House Bill 22-1025 no longer authorizes the credit provided in section 39-22-507.5, C. R.S., for tax years commencing after January 1, 2023	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-507.5(2), Property Used in Colorado	Repeal	§ 39-21-112(1) and 39-22-507.5, C. R.S.	X	Repeal the rule because House Bill 22-1025 no longer authorizes the credit provided in section 39-22-507.5, C. R.S., for tax years commencing after January 1, 2023	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-507.5 (12), Duplicate Credits Not Allowed	Repeal	§ 39-21-112(1) and 39-22-507.5, C. R.S.	X	Repeal the rule because House Bill 22-1025 no longer authorizes the credit provided in section 39-22-507.5, C. R.S., for tax years commencing after January 1, 2023	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-507.6, The New Colorado Investment Tax Credit	Repeal	§ 39-21-112(1) and 39-22-507.6, C. R.S.	X	Repeal the rule because House Bill 22-1025 no longer authorizes the credit provided in section 39-22-507.6, C. R.S., for tax years commencing after January 1, 2023	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-514, Historic Property Preservation Credit	Repeal	§ 39-21-112(1) and 39-22-514, C. R.S.	X	Repeal the rule because the credit is no longer available for any person for income tax years commencing on or after January 1, 2020	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-516(2.7), Alternative Fuel Refueling Facility Credit	Repeal	§ 39-21-112(1) and 39-22-516, C. R.S.	X	Repeal the rule because the credit has not been authorized for tax years beginning after January 1, 2011	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-517, Tax Credit for Child Care Investment	Repeal	§ 39-21-112(1) and 39-22-517, C. R.S.	X	Repeal this rule because it is duplicative of the statute	Child Care Providers, All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-517(3) (a), Child Care Center	Repeal	§ 39-21-112(1) and 39-22-517, C. R.S.	X	Repeal this rule because it is duplicative of the statutory definition provided in section 26-6-102(5)(a), C.R.S.	Child Care Providers, All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-517(3) (b), "Family Child Care Home"	Repeal	§ 39-21-112(1) and 39-22-517, C. R.S.	X	Repeal this rule because it is duplicative of the statutory definition provided in section 26-6-102(13), C.R.S.	Child Care Providers, All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-517(3) (d), Qualifying Tangible Personal Property	Revision	§ 39-21-112(1) and 39-22-517, C. R.S.	X	Amend the rule to more closely conform to statute and repeal parts of the rule that are duplicative of the statute.	Child Care Providers, All Taxpayers, Tax Practitioners	March 15, 2023

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-9, Rule 42-3-123(11)(a)	Repeal	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Repeal the rule because it is obsolete and pertains to statutes that are not administered by the Taxation Division	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-9, Rule 42-3-123(11)(c)	Repeal	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Repeal the rule because it is obsolete and pertains to statutes that are not administered by the Taxation Division	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-9, Rule 42-3-123(14)(b)	Repeal	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Repeal the rule because it is obsolete and pertains to statutes that are not administered by the Taxation Division	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-9, Rule 42-3-123(14)(c)	Repeal	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Repeal the rule because it is obsolete and pertains to statutes that are not administered by the Taxation Division	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-9, Rule 42-3-123(15)	Repeal	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Repeal the rule because it is obsolete and pertains to statutes that are not administered by the Taxation Division	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-9, Rule 42-3-123(16)	Repeal	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Repeal the rule because it is obsolete and pertains to statutes that are not administered by the Taxation Division	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-9, Rule 42-3-304(13), Passenger Mile Tax	Revision	§ 39-21-112(1) and 42-3-304, C. R.S.	X	Update the numbering of the rule to match the current corresponding statute and amend the rule to more closely reflect the statute	Commercial Vehicle Industry, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-2, Rule 39-22-627, Temporary Adjustment of Income Tax Rates	Revision	§ 39-21-112(1), 39-22-104(1.7), 39-22-301(1)(d), and 39-22-627, C.R.S.		Adjust the Colorado income tax rate for 2022 in accordance with section 39-22-627, C.R.S.	All Taxpayers, Tax Practitioners	March 15, 2023

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jan.	1 CCR 201-2, Rule 39-22-2003, State Sales Tax Refund	New	§ 39-21-112(1), 39-22-2001, 39-22-2002, and 39-22-2003, C.R.S.		Publish the amount of any state sales tax refund when there are sufficient excess state revenues under the Taxpayer's Bill of Rights (TABOR)	All Taxpayers, Tax Practitioners	March 15, 2023
Jan.	1 CCR 201-5, Special Rule 43, Prepaid Wireless Telecommunication Service Surcharges	Repeal	§ 29-11-101, 29-11-102.5, 29-11-102.7, 40-17-102, 40-17-103, and 39-21-112(1), C.R.S.	X	Repeal rule because pertinent sections will be moved to 1 CCR 201-20, Special Rule 1	Prepaid Wireless Industry, Wireless Industry, Tax Practitioners	March 30, 2023
Jan.	1 CCR 201-20, Special Rule 1, Prepaid Wireless Telecommunications Service Charges	New	§ 29-11-102.5, 29-11-102.7, 40-17-103, 40-17.5-101, 40-17.5-104, 27-64-103(4)(b), and 39-21-112(1), C.R.S.		Establish registration, documentation, and payment procedures, as required by statute, for the prepaid wireless 911 charge, the prepaid wireless telecommunications relay service (TRS) charge, and the prepaid wireless 988 charge	Prepaid Wireless Industry, Wireless Industry, Tax Practitioners	March 30, 2023
Jan.	1 CCR 201-4, Rule 39-26-703-1, Buyer's Claims for Refund of Sales Tax Paid	New	§ 39-21-112(1) and 39-26-703, C. R.S.		Set forth the requirements purchasers claiming a refund of sales tax must submit to the Department	All Taxpayers, All Retailers, Tax Practitioners	June 14, 2023
Feb.	1 CCR 201-2, Rule 39-22-104(3)(d), State Income Tax Addback	New	§ 39-21-112(1), 39-22-104, 39-22-202, 39-22-203, 39-22-303.6, 39-22-304, 39-22-321, 39-22-322, 39-22-323, C. R.S.		Provide clarification regarding the addition of income required for state income taxes deducted in the calculation of federal taxable income	All Taxpayers, Tax Practitioners	July 19, 2023
Feb.	1 CCR 201-2, Rule 39-22-108, Credit for Taxes Paid to Another State	Revision	§ 39-21-112(1) and 39-22-108, C. R.S.	X	Conform the rule to changes made in SB22-124	All Taxpayers, Tax Practitioners	July 19, 2023

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Mar.	1 CCR 201-2, Rule 39-22-104(4)(i), State Tuition Program Contribution	New	§ 39-21-112(1), 39-22-104(4)(i), and 39-22-539, C. R.S.		Clarify requirements relating to the subtraction allowed to individuals, estates, and trusts for payments and contributions made to a qualified state tuition program	All Taxpayers, Tax Practitioners	July 12, 2023
Mar.	1 CCR 201-2, Rule 39-22-539, Credit for Employer Contributions to Employee Qualified State Tuition Program	New	§ 39-21-112(1), 39-22-104(4)(i), and 39-22-539, C. R.S.		Clarify requirements relating to the credit allowed to employers for contributions made to an employees qualified state tuition program	All Taxpayers, Tax Practitioners	July 12, 2023
Apr.	1 CCR 201-10, Rule 39-29-102(3)(a), Definition of "Gross Income" for Severance Tax on Oil and Gas	Revision	§ 39-21-112(1) and 39-21-102, C. R.S.		Conform the rule to changes made in HB21-1312	Oil and Gas Industry, Royalty Owners, Tax Practitioners	December 15, 2023
Apr.	1 CCR 201-13 Rule 39-30-106, Enterprise Zone Machinery and Machine Tools Sales Tax Exemption	New	§ 39-21-112(1), 39-30-106, and 39-30-108(1), C.R.S.		Clarify the expansion of the sales tax exemption for machinery and machine tools used exclusively in an enterprise zone to include only those activities related directly to the mining of natural resources	Enterprise Zone Businesses and Administrators, Mining Businesses, Oil and Gas Businesses	December 15, 2023
Apr.	1 CCR 201-2, Rule 39-22-526, Credit for Environmental Remediation of Contaminated Land	Revision	§ 39-21-112(1) and 39-22-526, C. R.S.		Conform rule to changes made in HB22-1392	All Taxpayers, Tax Practitioners	August 3, 2023
Aug.	1 CCR 201-4, Rule 39-26-102(5.7), Mainframe Computer Access Defined	New	§ 39-21-112(1), 39-26-102(5.7), and 39-26-122, C.R.S.		Interpret the statutory definition of "mainframe computer access"	All Taxpayers, Tax Practitioners	August 30, 2023
Aug.	1 CCR 201-4, Rule 39-26-104-8, Mainframe Computer Access	New	§ 39-21-112(1), 39-26-104(1)(a) and (3)(a), and 39-26-122, C.R.S.		Explain the imposition of sales tax on mainframe computer access	All Taxpayers, Tax Practitioners	August 30, 2023

# Taxation Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jun.	1 CCR 201-18, Rule 39-28.8-101, Retail Marijuana Definitions	Revision	§ 39-21-112(1), 39-28.8-101, 39-28.8-205, and 39-28.8-308, C.R.S.		Consider adding additional average market rate categories	All Retail Marijuana Businesses, Tax Practitioners	November 30, 2023
Jun.	1 CCR 201-18, Rule 39-28.8-302, Retail Marijuana Excise Tax	Revision	§ 39-21-112(1), 39-28.8-101, 39-28.8-301, 39-28.8-302, and 39-28.8-308, C. R.S.		Clarify when to excise tax is due for transfers authorized under SB22-178	All Retail Marijuana Businesses, Tax Practitioners	November 30, 2023
Sep.	1 CCR 201-2, Rule 39-22-104(3) (p), Itemized Deduction Addback	New	§ 39-21-112(1) and 39-22-104, C. R.S.		Clarify how to apply the itemized deduction addback and clarify treatment of head of households	All Taxpayers, Tax Practitioners	December 15, 2023
Aug.	1 CCR 201-1 Rule 39-21-105.5-2, Electronic Notices	New	§ 39-21-112(1) and 39-21-105.5, C.R.S.		Create a procedures that allow taxpayers to voluntarily elect to receive notices from the Department by electronic means	All Taxpayers, Tax Practitioners	November 3, 2023
Sep.	1 CCR 201-2, Rule 39-22-522, Conservation Easement Credit	Revision	§ 39-21-112(1), 39-21-113, 39-22-522, and 39-22-522.5, C. R.S.		Conform the rule to changes made in HB21-1233	All Taxpayers, Tax Practitioners	January 16, 2024

# Liquor Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
May	1 CCR 203-2; Regulation 47-912; Identification	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-913; Age of Employees	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-914; Unlicensed Possession of Beverages	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-916; Advertising	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-918; Removal of Alcohol Beverages from Premises	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-920; Solicitation of Drinks	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-922; Gambling	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-924; Importation and Sole Source of Supply/Brand Registration	Revision	§44-3-202, C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-008; Fermented Malt Beverages - Limitations of License	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023

# Liquor Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda.

Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register.

CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S.

CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
May	1 CCR 203-2; Regulation 47-009; Fermented Malt Beverage Off-Premises Licenses Distance Requirement	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023
May	1 CCR 203-2; Regulation 47-010; Items Approved for Sale in Fermented Malt Beverage Off-Premises Licenses	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023
May	1 CCR 203-2; Regulation 47-417; Bed and Breakfast Permit	Revision	§44-3-202, C.R.S.		The Division agreed to continue engagement regarding this regulation as it was introduced to stakeholders not long before the October 20, 2022 hearing.	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-426; Delivery Sales by Off-Premises Licensees	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023

# Liquor Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
May	1 CCR 203-2; Regulation 47-506; Fees	Revision	§44-3-202, C.R.S.		This regulation is always in "open" status as fees must be adjusted on an annual basis to meet requirements of legislation and reflect direct/indirect costs of the Division	LED Liquor Stakeholder List	November 2023
May	1 CCR 203-2; Regulation 47-605; Responsible Alcohol Beverage Vendor and Permitted Tastings by Retail Liquor Stores and Liquor-Licensed Drugstores	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023
May	1 CCR 203-2; Regulation 47-900; Conduct of Establishment	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023
May	1 CCR 203-2; Regulation 47-906; Container Size	Revision	§44-3-202, C.R.S.		The Division agreed to continue engagement regarding this regulation after rulemaking is finalized on a federal level that may inform our standards.	LED Liquor Stakeholder List	November 2023

# Liquor Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
<i>month</i>	<i>(ex: 1 CCR 201-1, Rule #101)</i>		<i>(ex: 2-3-401, C.R.S.)</i>	<i>X if yes</i>	<i>(Purpose for the change, ex: legislation)</i>		
May	1 CCR 203-2; Regulation 47-1101; Delivery and Takeout Sales by On-Premises Licensees	Revision	§44-3-202, C.R.S.		The Division may engage in emergency rulemaking pertaining to this regulation as pending ballot measures may require changes or additions. If the Division engages in emergency rulemaking, the affected sections may be adopted in March with a hearing date possibly in February; otherwise, the hearing will be set for November 2023.	LED Liquor Stakeholder List	Emergency February 2023 / November 2023

## Liquor Enforcement Division 2023 Regulatory Agenda - Tobacco Rules

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
<i>month</i>	<i>(ex: 1 CCR 201-1, Rule #101)</i>		<i>(ex: 2-3-401, C.R.S.)</i>	<i>X if yes</i>	<i>(Purpose for the change, ex: legislation)</i>		
May	1 CCR 203-1; Regulation 7-300; Large-Operators	Revision	§44-7-104(5), C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Tobacco Stakeholder List	November 2023
May	1 CCR 203-1; Regulation 7-305; Temporary State Licenses	Revision	§44-7-104(5), C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Tobacco Stakeholder List	November 2023
May	1 CCR 203-1; Regulation 7-800; Smuggling	Revision	§44-7-104(5), C.R.S.		The Division agreed to continue engagement regarding this regulation after more research can be completed that may inform language choice for this regulation.	LED Tobacco Stakeholder List	November 2023
May	1 CCR 203-1; Assurance of Voluntary Compliance	New	§44-7-104(5), C.R.S.		Focused on education first, the Division has engaged in industry discussions regarding assurances of voluntary compliance and believes a new regulation may be beneficial to the tobacco administrative action process.	LED Tobacco Stakeholder List	November 2023

# Liquor Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
<i>month</i>	<i>(ex: 1 CCR 201-1, Rule #101)</i>		<i>(ex: 2-3-401, C.R.S.)</i>	<i>X if yes</i>	<i>(Purpose for the change, ex: legislation)</i>		
May	1 CCR 203-1; Assessment of Penalties	New	§44-7-104(5), C.R.S.		Focused on education first, the Division has engaged in industry discussions regarding assurances of voluntary compliance and believes a new regulation may be beneficial to the tobacco administrative action process.	LED Tobacco Stakeholder List	November 2023

# Division of Motor Vehicles 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
May	1 CCR 204-1, Rule 1	Revision	24-4-101 through 24-4-108, 42-4-401 through 42-4-414, 42-9-101 through 42-9-113, and 25-7-122.1, C.R.S.	X	Regulatory Review	Diesel emission stations, diesel vehicle owners, CDPHE	June 2022
Jan.	1 CCR 204-10, Rule 2	Revision	42-1-204, 42-3-102, 42-3-103, 42-3-104, 42-3-106, 42-3-107, 42-3-112, 42-3-114, 42-3-115, 42-3-116, 42-3-201, 42-3-202, 42-3-203, 42-3-211, 42-3-301, 42-3-304, 42-3-306, 43-4-506(1)(k), 43-4-804(1)(a)(l), 43-4-805(5)(g)(l), 42-12-301, and 42-12-401 C.R.S.	X	Regulatory Review	The general public, County Clerk and Recorders, Third Party	June 2022
Feb.	1 CCR 204-10, Rule 5	Revision	42-1-102(35), 42-1-102(36), 42-1-204, 42-3-107(16)(f), 42-3-107(27), 42-3-113(8)(a)(ll), and 42-3-125, C.R.S.	X	Regulatory Review	Fleet Operators, Rental Companies, SMM, County Clerk and Recorders, Third Party	June 2022
Mar.	1 CCR 204-10, Rule 18	Revision	42-1-204, 42-6-104, 42-6-106, 42-6-107, 42-6-109, 42-6-110, 42-6-113, 42-6-114, 42-6-115, and 42-6-119, C.R.S.	X	Regulatory Review	County Clerk and Recorders, The General Population, Lean Holders, Banks, Salvage Yards	June 2022
Apr.	1 CCR 204-10, Rule 26	Revision	42-1-204, 42-3-105(1)(c)(l), 42-5-202, 42-5-204, 42-5-207, 42-6-107(1)(b), 42-6-117(2), 42-6-119, and 42-12-202, C.R.S.	X	Regulatory Review	Colorado State Patrol, Certified Vin Inspections, County Clerk and Recorders, Vehicle Owners	June 2022
Jul.	1 CCR 204-10, Rule 43	Revision	42-3-118(2)(a) and 42-6-145(3)(b), C.R.S.	X	Regulatory Review	Law Enforcement, Insurance Companies, Lean Holders, County Clerk and Recorders	June 2022

# Division of Motor Vehicles 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

(a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;

(b) The statutory or other basis for adoption of the proposed rules;

(c) The purpose of the proposed rules;

(d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Aug.	1 CCR 204-28	Revision	section 42-4-1012 of the Colorado Revised Statutes, and specifically pursuant to section 42-1-204 of the Colorado Revised Statutes. The purpose of these rules is to adopt necessary provisions and uniform procedures to allow the use of HOV and HOT lanes by qualifying Hybrid Vehicles. The Statement of Basis and Specific Statutory Authority, and Statement of Purpose for the rules are hereby incorporated by this reference and made part of these rules.	X	Regulatory Review	County Clerk and Recorders, CDOT, Tolling Authority, Colorado Interactive	June 2022
Apr.	1 CCR 204-30, Rule 2	Revision	24-4-104, 24-60-1101 et seq., 42-1-204, 42-2-202, C.R.S.	X	Regulatory Review	DMV Stakeholder	June 2022
Apr.	1 CCR 204-30, Rule 3	Revision	42-2-111, 42-2-112, and 42-2-104, C.R.S	X	Regulatory Review	DMV Stakeholder	June 2022
Feb.	1 CCR 204-30, Rule 7	Revision	24-4-103, 42-2-111(1)(b), 42-2-114.5, 42-2-403, 42-2-406 (3 through 7), and 42-2-407(8), C.R.S.	X	Regulatory Review	Third Party Testing Agencies, Counties, CDL Drivers, General Public	June 2022
Mar.	1 CCR 204-30, Rule 8	Revision	24-4-103, 104 and 105; 42-1-102 (43.5); 42-1-204; 42-1-211; 42-1-222; 42-2-105.5; 42-2-106; 42-2-111; 42-2-601, 602, 603, and 604, C.R.S.	X	Regulatory Review	Third Party Testing Agencies, General Public	June 2022
Nov.	1 CCR 204-10, Rule 51	New	42-3-201, 42-3-202		Legislation	DMV Stakeholder	February 2022
Nov.	1 CCR 204-10, Rule 23	Revision	42-1-204 and 42-3-107(16), C.R.S.		Legislation	DMV Stakeholder	February 2022

# Motor Vehicle Dealer Board 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Mar.	1CCR 205-1, Regulation 44-20-104(3)(e)	Revision	§44-20-104(3)(e)		To add the ability to send notification via electronic mail	Motor Vehicle Dealers and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	March 2023
Mar.	1 CCR 205-2, Regulation 44-20-404(1)(e)(l)	Revision	44-20-404(1)(e)(l)		To add the ability to send notification via electronic mail	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	March 2023
Mar.	1CCR 205-1, Regulation 44-20-118(6)	Revision	§44-20-118(6)		To add the ability to send notification via electronic mail	Motor Vehicle Dealers and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	March 2023
Mar.	1 CCR 205-2, Regulation 44-20-417(6)	Revision	§44-20-417(6)		To add the ability to send notification via electronic mail	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	March 2023

# Motor Vehicle Dealer Board 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7- 202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jun.	1CCR 205-1, Regulation 44-20-121(4)	New	§44-20-121(4)		Address consignment sales by Wholesalers	Motor Vehicle Dealers and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	June 2023
Jun.	1 CCR 205-2, Regulation 44-20-420(4)	New	§44-20-420(4)		Address consignment sales by Wholesalers	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	June 2023

# Colorado Lottery 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Dec.	1 CCR 206-1 Rule 2 Licensing General Rules and Regulations	Revision	44-40-107 and 44-40-109(1)(a) and (2)	X	Add Licensee and Commission Bonus verbiage removed from Rules 5, 10 and 14 in CY 19 and update to reflect changes made to CRS 44-40-109.	LOT Stakeholders List	Dec 2022
Jan.	1 CCR 206-1 Rule 1 General Rules, Regulations, and Definitions	Revision	44-40-101(5), 44-40-109(1)(a) and (2), and 44-40-110	X	Update according to enhanced business processes.	LOT Stakeholders List	Jan 2023
Mar.	1 CCR 206-1 Rule 4 Suspension, Revocation, or Non-Renewal of License	Revision	44-40-107 and C.R.S. 44-40-109	X	Review and update to reflect changes made to referenced rules and according to enhanced business processes.	LOT Stakeholders List	Mar 2023
Oct.	1 CCR 206-1 Rule 14.C Multi-State Jackpot Game Mega Millions Game®	Revision	44-40-101, 44-40-109 (1) (a) and (2), and 44-40-113 and 44-40-114		Update according to anticipated game changes, awaiting details from MUSL group.	LOT Stakeholders List	Oct 2023
Oct.	1 CCR 206-1 Rule 14.D Multi-State Jackpot Game Mega Millions Megaplier®	Revision	44-40-101, 44-40-109 (1) (a) and (2), and 44-40-113		Update according to anticipated game changes, awaiting details from MUSL group.	LOT Stakeholders List	Oct 2023
	LOT Stakeholders List	The standard LOT stakeholder list includes one (1) representative from PGCC (Problem Gaming Coalition of Colorado), one (1) Chain Retailer, one (1) Independent Retailer, one (1) representative from GOCO (Great Outdoors Colorado), two (2) Players, two (2) representatives from CPW (Colorado Parks and Wildlife), and one (1) representative from CTF (Conservation Trust Fund).					

# Division of Gaming - Rules Promulgated by Gaming Commission 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Dec.	1 CCR 207-1 Rule 4.5 Publicly Traded Corporations and Public Offerings of Securities	Revision	§44-30-201, C.R.S., 44-30-203, C.R.S., 44-30-302, C.R.S., 44-30-503, C.R.S., 44-30-510, C.R.S., and 44-30-801, C.R.S.	X if yes	Mandatory rule review. It is unknown at this time if changes will be proposed.	Limited Gaming Licensees, Div. of Gaming Employees.	unknown
Dec.	1 CCR 207-1 Rule 14 Gaming Tax	Revision	§44-30-201, C.R.S., 44-30-203, C.R.S., 44-30-302, C.R.S., 44-30-602, C.R.S., and 44-30-604, C.R.S., (1991)	X if yes	Mandatory rule review. It is unknown at this time if changes will be proposed.	Limited Gaming Licensees, Div. of Gaming Employees.	unknown
Dec.	1 CCR 207-1 Rule 3 Applications, Investigations, and Licensure	Revision	§44-30-102, C.R.S., 44-30-103, C.R.S., 44-30-201, C.R.S., 44-30-203, C.R.S., 44-30-302, C.R.S., and part 5 of article 30 of title 44, C.R.S.		Annual fee analysis	Limited Gaming Licensees, Div. of Gaming Employees.	unknown
Dec.	1 CCR 207-1 Rule 14 Gaming Tax	Revision	§44-30-201, C.R.S., 44-30-203, C.R.S., 44-30-302, C.R.S., 44-30-602, C.R.S., and 44-30-604, C.R.S., (1991)		Annual tax setting hearings	Limited Gaming Licensees, Div. of Gaming Employees.	April & May

# Colorado Racing Commission 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda.

Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register.

CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S.

CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
<i>month</i>	<i>(ex: 1 CCR 201-1, Rule #101)</i>		<i>(ex: 2-3-401, C.R.S.)</i>	<i>X if yes</i>	<i>(Purpose for the change, ex: legislation)</i>		
Aug.	1 CCR 208-1, Chapter 6			X	Mandatory Review		
Mar.	1 CCR 208-1, Rule 9.316	Revision	44-32-705(1), C.R.S.		To modify the formula used for distribution of owners and breeders award funds among the breed groups.	Owners and breeders associations, horsemen	3/8/2023

# Executive Director of the Department of Revenue 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda.

Per §2-7- 202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register.

CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S.

CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
<i>month</i>	<i>(ex: 1 CCR 201-1, Rule #101)</i>		<i>(ex: 2-3-401, C.R.S.)</i>	<i>X if yes</i>	<i>(Purpose for the change, ex: legislation)</i>		
June	1 CCR 210-1 Gambling Payment Intercept	Revision	§44-33-101, et seq, C.R.S.		legislation HB22-1412	Limited Gaming Licensees, Div. of Gaming Employees, gaming patrons.	May

# Hearings Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
<i>month</i>	<i>(ex: 1 CCR 201-1, Rule #101)</i>		<i>(ex: 2-3-401, C.R.S.)</i>	<i>X if yes</i>	<i>(Purpose for the change, ex: legislation)</i>		
Mar.	1 CCR 211-1 Add rules	New	24-4-101 et. seq.		The purpose is to put in rule our processes and expectations for parties in cases for the regulatory (non-dmv) cases	Public; Attorney General's appearing in front of us; DOR sections and divisions we do hearings for except DMV	
Mar.	1 CCR 211-1 Rules 1-4	Revision	24-4-101 et. seq.		The purpose of the revision is to document our current processes and put in more specifics related to the processes to help Respondents and their attorneys understand the hearings process.	Public; Attorney General's appearing in front of us; DOR sections and divisions we do hearings for except DMV	

# Marijuana Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Jul.	1 CCR 212-3 Rule 2-220 Fees	Revision	44-10-103, 44-10-202(1)(b), 44-10-202(1)(c), 44-10-202(1)(e), 44-10-203(1)(k), 44-10-203(1)(i), 44-10-203(2)(b), 44-10-203(2)(h), 44-10-203(2)(q), 44-10-203(2)(w), 44-10-203(2)(dd)(XII), 44-10-303(2)(b), 44-10-310(7), 44-10-313, 44-10-401, 44-10-801, 44-10-802, 44-10-803, 44-10-1201, 44-10-1202, C.R.S.		Revision	Stakeholder List	Fall 2023

# Marijuana Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Aug.	1 CCR 212-3, Rule 4-110-Regulated Marijuana Testing Program: Sampling Procedures	Revision	44-10-202(1)(c), 44-10-203(1)(a), 44-10-203(1)(c), 44-10-203(1)(g), 44-10-203(1)(k), 44-10-203(2)(d), 44-10-203(2)(f), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-503(8), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-603(6), 44-10-604(1)(b), and 44-10-604(2), C.R.S.	x	Review	Stakeholder List	Fall 2023
Aug.	1 CCR 212-3 Rule 3-1100 Series - Accelerator Program Operations	Revision	44-10-202(1)(c), 44-10-203(2)(aa), 44-10-310(2), and 44-10-311(2), C.R.S.		Review	MED Stakeholder list	Fall 2023

# Marijuana Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Aug.	1 CCR 212-3, Rule 4-120	Revision	44-10-202(1)(c), 44-10-203(1)(a), 44-10-203(1)(c), 44-10-203(1)(g), 44-10-203(1)(k), 44-10-203(2)(d), 44-10-203(2)(f), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-503(8), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-603(6), 44-10-604(1)(b), and 44-10-604(2), C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	MED Stakeholder list	Fall 2023

# Marijuana Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Aug.	1 CCR 212-3, Rule 4-121	Revision	44-10-202(1)(c), 44-10-203(1)(a), 44-10-203(1)(c), 44-10-203(1)(g), 44-10-203(1)(k), 44-10-203(2)(d), 44-10-203(2)(f), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-503(8), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-603(6), 44-10-604(1)(b), and 44-10-604(2), C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	MED Stakeholder list	Fall 2023

# Marijuana Enforcement Division 2023 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2023 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S. CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda. The Agenda covers Calendar Year 2023 (CY23).

Schedule	Rule Number and Title (or Description)	New rule, revision, or repeal?	Statutory or other basis for adoption of rule	Part of Mandatory Rule Review?	Purpose	Stakeholders	Anticipated Hearing Date
month	(ex: 1 CCR 201-1, Rule #101)		(ex: 2-3-401, C.R.S.)	X if yes	(Purpose for the change, ex: legislation)		
Aug.	1 CCR 212-3, Rule 4-124	Revision	44-10-202(1)(c), 44-10-203(1)(a), 44-10-203(1)(c), 44-10-203(1)(g), 44-10-203(1)(k), 44-10-203(2)(d), 44-10-203(2)(f), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-503(8), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-603(6), 44-10-604(1)(b), and 44-10-604(2), C.R.S.	X	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	MED Stakeholder list	Fall 2023

