



COLORADO
Department of Revenue

Colorado Department of Revenue

2022 Regulatory Agenda

(January 1, 2022 - December 31, 2022)

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COLORADO
Department of Revenue

Taxation Division 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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:

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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, Special Rule 9A, Apportionment of Income for Electricity Producers	New	§ 39-21-112(1) and 39-22-303.6, C.R.S.		Permit certain commodity swaps used by energy companies to be included in receipts the receipts factors	Electricity Producers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-2, Rule 39-22-303.6-1, Apportionment and Allocation Definitions	Revision	§ 39-21-112(1), 39-22-301, 39-22-303, and 39-22-303.6, C.R.S.		Add language that explains that hedging transactions are excluded from receipts except as provided in Special Rule 7A and Special Rule 9A	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-2, Rule 39-22-303.6-7, Sales Other Than Sales of Tangible Personal Property	Revision	§ 39-21-112(1), 39-22-301, 39-22-303, and 39-22-303.6, C.R.S.		Add language that explains that hedging transactions are excluded from receipts except as provided in Special Rule 7A and Special Rule 9A	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV, Applicability	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.1.(a), Business and Nonbusiness Income Defined	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.1.(b), Trade or Business	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.1.(c), Application of Definitions	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.1.(d), Proration of Deductions	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.2.(a), Definitions	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.2.(b)(1), Appointment	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.2.(b)(2), Combined Report	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.2.(b)(3), Allocation	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.2.(c), Consistency and Uniformity in Reporting	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.3.(a), Taxable in Another State	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.3.(b), When a Corporation is "Subject to" a Tax	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021

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Jan.	1 CCR 201-3, Reg IV.3.(c), When a State Has Jurisdiction to Subject a Taxpayer to a Net Income Tax	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.9, Apportionment Formula	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.15.(a), Sales Factor	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.15.(b), Sales Factor: Denominator	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.15.(c), Sales Factor: Numerator	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.16.(a), Sales of Tangible Personal Property in this State	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.16.(b), Sales of Tangible Personal Property to United States Government in this State	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.17, Sales Other than Sales of Tangible Personal Property in this State	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-3, Reg IV.18.(c), Special Rules: Sales Factor	Repeal	§ 39-21-112(1) and 24-60-1301, C.R.S.	X	Repeal the rule because it applied to tax years prior to January 1, 2009	Corporate Income Taxpayers, Tax Practitioners	November 3, 2021
Jan.	1 CCR 201-13 Rule 39-30-105.1, Enterprise Zone Business Facility Employee Credits	New	§39-21-112(1), 39-30-105.1, and 39-30-108(1), C.R.S.		Clarify the calculation of enterprise zone business facility employee credits.	Enterprise Zone Businesses and Administrators	November 30, 2021
Jan.	1 CCR 201-2, Rule 39-22-119, Child Care Expenses Tax Credit	Revision	§ 39-21-112(1) and 39-22-119, C.R.S.	X	Repeal parts of the rule that are duplicative of statute, explain that the child care expenses tax credit must be adjusted if the federal credit on which it is based is adjusted, and to clarify the proper apportionment of the credit allowed to part-year Colorado residents	All Taxpayers, Tax Practitioners	November 30, 2021
Jan.	1 CCR 201-2, Rule 39-22-119.5, Low-Income Child Care Expenses Tax Credit	New	§ 39-21-112(1) and 39-22-119.5, C.R.S.		Describe the proper apportionment of the low-income child care expenses tax credit allowed to part-year Colorado residents	All Taxpayers, Tax Practitioners	November 30, 2021
Jan.	1 CCR 201-2, Rule 39-22-120, TABOR Credits and Subtractions Subject to Excess	Repeal	§ 39-21-112(1), 39-21-113, 39-22-120, and 39-22-627 C.R.S.	X	Repeal this rule because its provisions are either obsolete or duplicative with statute	All Taxpayers, Tax Practitioners	November 30, 2021

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Jan.	1 CCR 201-2, Rule 39-22-123, Earned Income Credit	Repeal	§ 39-21-112(1), 39-21-113, 39-22-123, and 39-22-123.5, C. R.S.	X	Repeal the rule because it is obsolete	All Taxpayers, Tax Practitioners	November 30, 2022
Jan.	1 CCR 201-2, Rule 39-22-123.5, Earned Income Tax Credit	New	§ 39-21-112(1), 39-21-113, 39-22-123, and 39-22-123.5, C. R.S.		Clarify the availability and calculation of the earned income tax credit	All Taxpayers, Tax Practitioners	November 30, 2022
Jan.	1 CCR 201-2, Rule 39-22-129, Child Tax Credit	New	§ 39-21-112(1) and 39-22-129, C.R.S.		Clarify that the child tax credit must be adjusted if the federal credit on which it is based is adjusted, and to describe the proper apportionment of the child tax credit allowed to part-year Colorado residents	All Taxpayers, Tax Practitioners	November 30, 2022
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 2021 in accordance with section 39-22-627, C.R.S.	All Taxpayers, Tax Practitioners	November 30, 2022
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	November 30, 2022
Jan.	1 CCR 201-4, Rule 39-26-717, Medical Material, Equipment, and Drugs	Revision	§ 39-21-112(1) and 39-26-717, C.R.S.		Remove the requirement that a "prosthetic device" be dispensed pursuant to a prescription order	All Retail Businesses, Medical Retailers, All Taxpayers, and Tax Practitioners	November 30, 2022
Jan.	1 CCR 201-7, Rule 39-28.6-102, Manufacturer's List Price	New	§ 39-21-112(1), 39-28.6-102(5), and 39-28.6-103, C.R.S.		Provide clarification on the definition of manufacturer's list price	Nicotine Products Distributors	November 30, 2022
Jan.	1 CCR 201-7, Rule 39-28.6-107, Distributor's Service Fee	New	§ 39-21-112(1) and 39-28.6-103, C.R.S.		Clarify conditions under which a distributor is eligible to retain a service fee from the tax they remit	Nicotine Products Distributors	November 30, 2022
Jan.	1 CCR 201-2 Rule 39-22-504-1, Colorado Net Operating Losses	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 individuals, estates, and trusts	Income Taxpayers, Tax Practitioners	November 30, 2022
Jan.	1 CCR 201-2 Rule 39-22-504-2, C Corporation Net Operating Loss	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 C corporations	Corporate Income Taxpayers, Tax Practitioners	November 30, 2022
Mar.	1 CCR 201-1 Rule 39-21-119.5, Mandatory Electronic Filing of Returns	New	§ 39-21-112(1) and 39-21-119.5, C.R.S.		Clarify electronic filing and payment requirements, penalties imposed for failure to comply therewith, and waivers therefrom	All Taxpayers, Tax Practitioners	June 30, 2022
Mar.	1 CCR 201-1 Special Rule 1, Electronic Funds Transfer	Repeal	§ 39-21-112(1) and 39-21-119.5, C.R.S.		Repeal the rule because section 39-21-119.5, C.R.S., Rule 39-21-119.5	All Taxpayers, Tax Practitioners	June 30, 2022
Mar.	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	April 31, 2022

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Jan.	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" and more particularly, to distinguish it from the electronic delivery of computer software	All Taxpayers, Tax Practitioners	March 15, 2022
Jan.	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	March 15, 2022
Jan.	1 CCR 201-16, Gasoline and Special Fuels Tax	New	§ 39-21-112(1), 39-27-101, 39-27-102, 39-27-102.5, 39-27-103, 39-27-104, 39-27-105, C.R.S.		Create several new rules to implement HB21-1322 and SB21-260	All Gasoline and Special Fuel Tax Distributors	August 3, 2022
Jul.	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.		To provide clarification on the application and administration of the retail delivery fees	All Taxpayers, All Retailers, Tax Practitioners	July 7, 2022
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), 39-29-102(3)(a), and 39-29-102(7), C.R.S.		Conform the rule to changes made in HB21-1312	All Oil and Gas Companies	September 15, 2022
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	September 15, 2022
Jan.	1 CCR 201-20, Rule 43-4-217, Road Usage Fee	New	§ 39-21-112(1) and 43-4-217, C.R.S.		Create a new rule to implement SB21-260 that created the road usage fee	All Gasoline Distributors	August 3, 2022
Jan.	1 CCR 201-20, Rule 43-4-805, Bridge and Tunnel Impact Fee	New	§ 39-21-112(1) and 43-4-805, C.R.S.		Create a new rule to implement SB21-260 that created the bridge and tunnel fee	All Gasoline Distributors	August 3, 2022
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	February 2, 2022
Apr.	1 CCR 201-20, Rule 43-4-1303, Per Ride Fees	New	§ 39-21-112(1) and 43-4-1303, C.R.S.		Create a new rule to implement SB21-260 that created per ride fees	All Transportation Network Companies, All Taxpayers, Tax Practitioners	December 1, 2022
May	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	October 19, 2022

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Jun.	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.	X	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
Jun.	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
Aug.	1 CCR 201-2, Rule 39-22-104(4) (i), 529 Deduction	New	§ 39-21-112(1) and 39-22-104, C. R.S.		Create a new rule to implement HB21-1311	All Taxpayers, Tax Practitioners	November 1, 2022
Apr.	1 CCR 201-4, Rule 39-26-102(23), Short Term Leases	Revision	§ 39-21-112(1), 39-26-102(23), and 39-26-713, C. R.S.		Review rules around requesting permission to collect sales tax pursuant to section 39-26-713(1)(a), C.R.S.	All Taxpayers, Tax Practitioners	May 18, 2022
Apr.	1 CCR 201-4, Rule 39-26-713-1, Short Term Leases	Revision	§ 39-21-112(1), 39-26-102(23), and 39-26-713, C. R.S.		Review rules around requesting permission to collect sales tax pursuant to section 39-26-713(1)(a), C.R.S.	All Taxpayers, Tax Practitioners	May 18, 2022

Liquor Enforcement Division 2022 Regulatory Agenda

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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 900; Conduct of Establishment.	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 901; Public Consumption of Alcohol Beverages.	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 902;	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 904;	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 905;	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 906; Container Size.	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 908; Automatic and Electronic Dispensing Systems.	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 910; Consumption Prohibited.	Revision	§44-3-202, C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 506; Fees.	Revision	§44-3-202, C.R.S.		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 Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 47-322	Revision	§44-3-202, C.R.S.		The division agreed to continue engagement regarding this rule after work was done on it in the previous rulemaking year.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 47-422; Arts License	Revision	§44-3-202, C.R.S.		Discussion of issues stakeholders brought during the 2021 rulemaking session.	LED Stakeholder List	November 2022
May	1 CCR 203-2; Regulation 47-313; Tastings	Revision	§44-3-202, C.R.S.		Discussion of issues stakeholders brought during the 2021 rulemaking session.	LED Stakeholder List	November 2022

Liquor Enforcement Division 2022 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
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 203-1; Rule 7-100; Definitions.	Revision	§44-7-104(5), C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022

Liquor Enforcement Division 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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 2022 (CY22).

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; Rule 7-200; Petitions for Statements of Position and Declaratory Orders	Revision	§44-7-104(5), C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	LED Stakeholder List	November 2022
May	1 CCR 203-1; Rule 7-300; Large-Operators	Revision	§44-7-104(5), C.R.S.		The Division is issuing a corrective rule filing to align rule with statute.	LED Stakeholder List	November 2022
May	1 CCR 203-1; Rule 7-500; Fees	Revision	§44-7-104(5), C.R.S.		The Division is issuing a corrective rule filing to align rule with statute.	LED Stakeholder List	November 2022
May	1 CCR 203-1; Rule 7-601; Penalties	Revision	§44-7-104(5), C.R.S.		As a response to OLLS review, the Division will issue a corrective filing to this rule to correct a typo in a maximum fee amount. A new subsection to include penalties for a fifth violation in a 24-month period for the sale of loose-cigarettes to align rule with statute will be included for our 2022 agenda.	LED Stakeholder List	November 2022
May	1 CCR 203-1; Rule 7-800; Smuggling	Revision	§44-7-104(5), C.R.S.		The Division agreed to continue engagement regarding this rule after work was done on it in the previous rulemaking year.	LED Stakeholder List	November 2022

Division of Motor Vehicles 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in 52-7-202(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 52-7-202(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.

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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 204-10, Rule 12	Revision	42-1-204, C.R.S., Part 18 of Article 4 of Title 42, and Part 21 of Article 4 of Title 42, C.R.S.	x	Regulatory Review	Tow carriers, law enforcement, lienholders	September 2022
Aug.	1 CCR 204-10, Rule 16	Revision	42-1-102(41.5), 42-1-204, 42-3-207, 42-3-208 and 42-3-301, C.R.S.	x	Regulatory Review	Nonprofits	September 2022
Sep.	1 CCR 204-10, Rule 28	Revision	39-26-113, 39-26-704(1), 42-1-102(58), 42-1-102(66), 42-1-102(93.5), 42-1-102(112), 42-1-204, 42-3-104(1) through (4), 42-3-105, 42-3-201, 42-3-202, 42-3-301, 42-3-304(1)(a) and (b) and (3)(b) and (c), 42-6-104, 42-6-106, and 42-6-137, C.R.S.	x	Regulatory Review	Governmental entities, dealers, County Clerk and Recorders	October 2022
Oct.	1 CCR 204-10, Rule 30	Revision	42-1-204, 42-3-107(11) and 42-3-107 (12) CRS.	x	Regulatory Review	Rental companies, County Clerk and Recorders	November 2022
Nov.	1 CCR 204-10, Rule 44	Revision	42-1-204 and 42-3-112, C.R.S.	x	Regulatory Review	County Clerk and Recorders	December 2022
Dec.	1 CCR 204-10, Rule 45	Revision	42-1-204, and 42-3-214 C.R.S.	x	Regulatory Review	Alumni Associations	January 2022
Jan.	1 CCR 204-10, Rule 48	Revision	42-1-102(22), 42-1-204, 42-3-116, and 42-3-304, C.R.S.	x	Regulatory Review	Dealers, AID	February 2022
Jan.	1 CCR 204-1, Rule 2	Revision	42-4-301 through 42-4-414	x	Regulatory Review	The general public, dealerships, repair industry, gas emissions stations, CDPHE, Regional Air Quality Committee, Envirotest, and the county DMV offices	March 2022
Jan.	1 CCR 204-30, Rule 14	Revision	42-1-206(3.7)(b) and 42-1-206(f), C.R.S.	x	Regulatory Review	Colorado Citizens, Colorado Interactive	March 2022
Apr.	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	Colorado Residents, Certified Commercial Driving School (CCDS)	May 2022
Mar.	1 CCR 204-30, Rule 9	Revision	24-4-103; 24-4-104; 42-1-102(43.5); 42-1-102(55); 42-1-102(58); 42-1-204; 42-2-103; 42-2-106 and 42-2-111; 42-4-1502, C.R.S. (2016)	x	Regulatory Review	DTE, Motorcycle Safety Foundation (MSF), Colorado residents	April 2022

Motor Vehicle Dealer Board 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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 2022 (CY22).

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 205-1, Regulation 44-20-121(7)(c)	Revision	§§44-20-104, 44-20-121(7)(c), C.R.S.	X	To review language to add child support obligation status in determining unfitness of financial character or record of Motor Vehicle Salespersons and Motor Vehicle Dealers.	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	March 2022
May	1 CCR 205-1, Regulation 44-20-118(6)	Revision	§§44-20-104, 44-20-118(6), C.R.S.	X	To review language to add electronic transmission of documents for Service of Process for Motor Vehicle Dealers' and Licensees.	Motor Vehicle Dealers and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	May 2022
Aug.	1 CCR 205-1, Regulation 44-20-104(3)(k)	Revision	§§44-20-104, 44-20-104(3)(k), C.R.S.	X	To review the criteria related to the competency examination of all first-time applicants for a Motor Vehicle Dealer's license, Motor Vehicle Salesperson's license, Used Motor Vehicle Dealer's license, Wholesale Motor Vehicle Auction Dealer's license, or Wholesaler's license.	Motor Vehicle Dealers and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	August 2022
Mar.	1 CCR 205-2, Regulation 44-20-420(6)(c)	Revision	§§44-20-404, 44-20-420(6)(c), C.R.S.	X	To review language to add child support obligation status in determining unfitness of financial character or record of Powersports Vehicle Salespersons and Powersports Vehicle Dealers.	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	March 2022
May	1 CCR 205-2, Regulation 44-20-417(6)	Revision	§§44-20-404, 44-20-417(6), C.R.S.	X	To review language to add electronic transmission of documents for Service of Process for Powersports Vehicle Dealers' and Licensees.	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	May 2022
Aug.	1 CCR 205-2, Regulation 44-20-404(1)(k)	Revision	§§44-20-404, 44-20-404(1)(k), C.R.S.	X	To review the criteria related to the competency examination of all first-time applicants for a Wholesaler's license, Powersports Vehicle Dealer's license, Used Powersports Vehicle Dealer's license, or Powersports Vehicle Salesperson's license.	Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers	August 2022

Colorado Lottery 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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:

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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 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	X if yes	Update according to anticipated game changes, awaiting details from MUSL group.	LOT Stakeholders List	Mar 2022
Mar.	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	X if yes	Update according to anticipated game changes, awaiting details from MUSL group.	LOT Stakeholders List	Mar 2022
May	1 CCR 206-1 Licensing General Rules and Regulations	Revision	44-40-107 and 44-40-109(1)(a) and (2)	X if yes	Add Licensee and Commission Bonus verbiage removed from Rules 5, 10 and 14 in CY 19.	LOT Stakeholders List	May 2022
	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 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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:
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 (b) The statutory or other basis for adoption of the proposed rules;
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 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.
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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>		
Dec.	Rule 20 Commission Hearings and Practice	Revision	§44-302, 521, 522, and 526, C.R.S.	X	The Review of the Rule will determine if any changes are necessary.	Limited Gaming Licensees, Div. of Gaming Employees, Gaming Commission	October 20, 2022
Dec.	Rule 4 Rights and Duties of Licensees	Revision	§44-30-201, C.R.S., 44-30-203, C.R.S., 44-30-301, C.R.S., and 44-30-502, C.R.S., 44-30-510, C.R.S., 44-30-528, C.R.S., and 44-30-833, C.R.S.	X	The Review of the Rule will determine if any changes are necessary.	Limited Gaming Licensees, Div. of Gaming Employees	October 20, 2022
Dec.	1 CCR 210-4 Enforcement of the Prohibited Use of Electronic Benefits Transfer Cards at Certain Locations	Revision	§26-2-104, ET SEQ., C.R.S., 12-47.1-103 (15), C.R.S., 12-60-102 (14), C.R.S., 12-60-102 (26), C.R.S., 12-46-103 (3), C.R.S., 12-47-103 (14), C.R.S., 12-43.3-104 (3), C.R.S., AND 12-43.4-103 (4), C.R.S.	X	The Review of the Rule will determine if any changes are necessary.	DOR Executive Director's office, Division of Gaming, Liquor and Tobacco Enforcement Division, Marijuana Enforcement Division, Racing Division, EBT Card Holders, Colorado Department of Human Services	October 20, 2022
Dec.	1 CCR 210-1 Gambling Payment Intercept	Revision	§44-33-101, et seq, C.R.S.	X	The Review of the Rule will determine if any changes are necessary.	DOR Executive Director's office, Limited Gaming Licensees, Div. of Gaming Employees, gaming patrons,	October 20, 2022

Colorado Racing Commission 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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;

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<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>		
Oct.	1 CCR 208-1, Chapter 5, Veterinary Practices		Broad rulemaking authority is granted in §44-32-501(2)(a), C.R.S., to the Colorado Racing Commission.	X	Madatory Rule Review	All	

PLEASE NOTE: As part of the 2021 Consolidated Appropriations Act, the United States Congress passed the Horseracing Integrity and Safety Act (HISA). When HISA goes into effect on July 1, 2022, it will divest a significant portion of regulatory authority from state racing commissions with regard to medication standards and racetrack safety which will invalidate all rules contained in the Colorado Racing Commission Rules, 1 CCR 208-1, that the HISA Authority has overridden with its own federal rulebooks and programs. As of the date of this submission, the HISA Authority has not released any draft rules to the Division, nor is it required to until April 1, 2022. At this time, the Division anticipates a significant overhaul of the Colorado Racing Commission Rules in 2022 to eliminate unnecessary rules and adapt the rulebook to any required federal standards, however it is impossible at this time to identify specific rules.

Hearings Division 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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:

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- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
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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>		
Jun.	1 CCR 211-1 Rules 1-4	Revision	24-4-101 et seq.	X	Mandatory rule review and updating rule for current work processes	Public; Attorney Generals appearing in front of us; DOR sections and divisions we do hearings for	
Jun.	1 CCR 211-1 Add Rules	New	24-4-101 et. seq.	X	The purpose is to put in rule our processes and expectations for parties in cases for the regulatory (non-dmv) cases	Public; Attorney Generals appearing in front of us; DOR sections and divisions we do hearings for except DMV	

Marijuana Enforcement Division 2022 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 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 2022 (CY22).

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 3-1100 Series - Accelerator Program Operations	Revision	s 44-10-202(1)(c), 44-10-203(2)(aa), 44-10-310(2), and 44-10-311(2), C.R.S.	x	Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules.	MED Stakeholder list	Fall 2021
Aug.	1 CCR 212-3 Rule3-615 - Regulated Marijuana Delivery Permits	Revision	44-10-202(1), 44-10-203(1)(c), 44-10-203(1)(j), 44-10-203(2)(h), 44-10-203(2)(n), 44-10-203(2)(dd), C.R.S		revision	MED Stakeholder list	Fall 2021
Aug.	1 CCR 212-3 Rule 2-220 - Initial Application Requirements for Regulated Marijuana Businesses	Revision	44-10-202(1)(c), 44-10-202(1)(e), 44-10-203(1)(c), 44-10-203(1)(j), 44-10-203(2)(a), 44-10-203(2)(w), 44-10-203(2)(ee), 44-10-203(7), 44-10-301, 44-10-305, 44-10-307, 44-10-308, 44-10-309, 44-10-310, 44-10-311, 44-10-312, 44-10-313, and 44-10-316, C.R.S.		Revision	MED Stakeholder list	Fall 2021