



**COLORADO**  
Department of Revenue  
Taxation Division

Physical Address:  
1375 Sherman Street  
Denver, CO 80203

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Denver, CO 80217-0087

**NOTICE OF RULEMAKING HEARING**

TO: All Interested Parties:

The Department of Revenue Taxation Division hereby gives notice of a public rule-making hearing for the purpose of receiving comments on the following sales tax regulation:

- 39-26-102.14 1 CCR 201-4
- 39-26-102.22 1 CCR 201-4
- 39-26-105.1(c) 1 CCR 201-4
- 39-26-713.2(c) 1 CCR 201-4
- 39-26-718 1 CCR 201-4
- 39-26-105(3) 1 CCR 201-4

The proposed changes can be viewed online in the Colorado Register as of November 25, 2017: <http://www.sos.state.co.us/CCR/RegisterHome.do>

The hearing will be held in room 127, 1375 Sherman St., Denver, CO 80203 on Wednesday, December 20, 2017 at 9:00 a.m. Reasonable accommodations will be provided upon request for persons with disabilities. For information about such accommodations, please contact the Department's Director of Human Resources at (303) 866-3716 by December 6, 2017.

This notice, statements of basis and purpose, proposed regulations, and other documents comprising the official record for this rule-making proceeding are available for inspection and copying at the office of the executive director, Room 409, 1375 Sherman Street, Denver, Colorado.

The Department encourages parties to submit written comments and other information prior to hearing. However, the Department will accept written or oral comments and any additional information at the hearing. Written comments may be sent via email to [dor\\_taxrules@state.co.us](mailto:dor_taxrules@state.co.us) or by mail to:

Colorado Department of Revenue  
Attn: Office of Tax Policy Analysis  
1375 Sherman St., Room 603  
Denver, Colorado 80261.

Notice issued this 14<sup>th</sup> day of November, 2017.