STATE OF COLORADO

DEPARTMENT OF REVENUE
State Capitol Annex
1375 Sherman Street, Room 409
Denver, Colorado 80261
Phone (303) 866-3091
FAX (303) 866-2400

Bill Ritter, Jr.
Governor

Roxanne Huber
Executive Director

NOTICE OF PROPOSED RULE-MAKING

New Tax Regulation related to 39-26-102.13.5
New Tax Regulation related to 39-21-112.3.5
New Tax Regulation related to 39-26-101.1
New Special Regulation 19

TO: The Attorney General of the State of Colorado and All Others Who May be Concerned:

The Department of Revenue hereby gives notice of a public rule-making hearing for the purpose of receiving comments on the following new tax regulations:

- New Tax Regulation related to 39-26-102.13.5 1 CCR 201-4
- New Tax Regulation related to 39-21-112.3.5 1 CCR 201-1
- New Tax Regulation related to 39-26-101.1 1 CCR 201-4
- New Special Regulation 19 1 CCR 201-5

The hearing will be held in room 127, 1375 Sherman St, Denver, CO 80203 on May 4, 2010 beginning at 9:30 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 April 20, 2010.

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 notice, statements of basis and purpose, and proposed regulations are also accessible electronically at the Department of Revenue Web site at www.taxcolorado.com

The department encourages parties to submit written comments and other information prior to hearing. However, the department will accept written and oral comments and information at the hearing. Written comments may be mailed to: Colorado Department of Revenue, Attention: Rick Miller, Taxpayer Services Division, Room 208, 1375 Sherman St, Denver, Colorado 80261 or to Phil Horwitz at 1375 Sherman St., Room 606, Denver CO 80261. You may also email comments to Phil Horwitz at: phorwitz@spike.dor.state.co.us prior to the hearing.

Notice issued this 1st day of April, 2010