

**COLORADO DEPARTMENT OF REVENUE  
STATEMENT OF BASIS AND PURPOSE**

**SALES AND USE TAX REFUND FOR STATE SALES OR USE TAX PAID  
ON RESEARCH AND DEVELOPMENT PROPERTY.**

**39-26-602**

**1 CCR 201-4**

**Basis**

The statutory basis for this amendment is §39-21-112(1) and §39-26-602, C.R.S.

**Purpose**

Section 39-26-602, C.R.S. was repealed in 2010. Therefore, this rule is no longer effective for transactions after the effective date of the statute's repeal.