

STATE OF COLORADO

DEPARTMENT OF REVENUE

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John W. Hickenlooper
Governor

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Colorado Department of Revenue
Division of Taxation
Notice of Stakeholder Workshop
Re: Joint Tax Procedure and Administration / Sales and Use Tax Regulations

The Colorado Department of Revenue will hold a Joint Tax Procedure and Administration / Sales and Use Tax Stakeholders' workshop on October 23, 2013 at 9:00 a.m. at the Colorado Department of Revenue, 1375 Sherman Street, Denver, CO, Room 127. If there is an interest for a call-in number, please contact Erika Hoxeng (erika.hoxeng@state.co.us). The Department has identified some issues for the public to consider, and invites public comment on these rules at the workshop.

1. Rule 39-21-116.5 (Responsible Officer Liability) Promulgate new rule discussing when and how the responsible officer liability is imposed.
2. Rule 39-21-113 (Reports and Returns) Update list of exceptions to confidentiality. Open for comment.
3. Rule 39-21-107 (Limitations on Assessments) Rewrite to address all taxes. Add a better discussion on the rules that apply to amended returns.
4. Rule 39-21-108 (Refunds) Consider consolidating a discussion of all taxes into one special rule? Add a better discussion on the rules that apply to amended returns.
5. Rule 39-26-102.12 (Sales Tax on Manufactured Articles) Discuss *AD Stores v. Department of Revenue, 997 P.2d 1241 (Colo.1999)*. Open for comment.
6. Rule 39-26-709.1 (Manufacturing Machinery) Open for comment.
7. New Special Rule (Medical Marijuana) Discuss marijuana infused food and beverages and whether nonprescription drugs supplied by a licensed provider (person authorized to prescribe drugs pursuant to title 12, C.R.S.) includes medical marijuana.

The public is encouraged to submit topics or specific proposals for new or amended rules concerning tax procedure and administration and sales and use taxes. Proposals can be submitted to the Department through its new rule review request process which is found at www.colorado.gov/revenue > Library > Rules and Regulations > Rule Review Request Form (DR 2477). The Department will schedule those proposals, together with its regular rule review, at future workshops. Questions or comments about this process can be sent to Erika Hoxeng (erika.hoxeng@state.co.us).