

Colorado Department of Revenue
Regulatory Agenda
January 2014 - December 2014

Rule Proposal Name	Statute or Other Basis for Adoption	Purpose of Proposed Rule or Rule Change	Contemplated schedule for Adoption *	Identify Those Affected by the Proposed Change
Taxation				
Limitations on Assessments	39-21-107	Rewrite to include all taxes. Add a better discussion on the rules that apply to amended returns.	July 2014 - September 2014	Tax Practitioners
Refunds	39-21-108	Consider consolidating a discussion of all taxes into one special rule? Add a better discussion on the rules that apply to amended returns.	July 2014 - September 2014	Tax Practitioners
Extensions of Time for Filing Tax Returns	39-21-112.1	New rule to give the executive director authority to extend time for filing tax returns	January 2014 - March 2014	Tax Practitioners
Records and Reports	39-21-113	Update list of exceptions to confidentiality.	July 2014 - September 2014	Tax Practitioners
Responsible Officer Liability	39-21-116.5	New regulation. Clarify application	July 2014 - September 2014	Tax Practitioners
Basic Date	39-22-103.2	Repeal.	April 2014 - June 2014	Tax Practitioners
Executive Director	39-22-103.6	Repeal.	April 2014 - June 2014	Tax Practitioners
Resident Individual	39-22-103(8)(a)	Change "can also be" to "is also". Provide guidance re determining domicile and factors DOR considers. People v White ("objectively determined")	January 2014 - March 2014	Tax Practitioners

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Resident Individual - Military Serviceperson	39-22-103(8)(b)	Revise to make clear that election only available to individuals and their spouses serving outside the US for at least 305 days.	January 2014 - March 2014	Tax Practitioners
Gross Conservation Easement Charitable Deduction Addback	39-22-104(3)(g)	Substitute "an amount equal to the charitable contribution deduction allowed by the Internal Revenue Service" in lieu of existing phrase, "addback will not exceed amount equal to the credit claimed."	April 2014 - June 2014	Tax Practitioners
Modification to income	39-22-104(4)	Include guidance of taxability of income earned prior to establishing residency in Colorado (e.g., pension funds) but received after residency established in Colorado	January 2014 - March 2014	Tax Practitioners
Pension and Annuity Subtraction	39-22-104(4)(f)	Add discussion about guaranteed payments to partners, disability pensions, premature distributions and 403(b) pensions.	April 2014 - June 2014	Tax Practitioners

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Interest, dividends & capital gains subtraction for years of excess revenues	39-22-104(4)(l)	Statute has been repealed. Repeal.	April 2014 - June 2014	Tax Practitioners
Qualifying Charitable Contribution Subtraction for Taxpayers claiming Federal Standard Deduction	39-22-104(4)(m)	Repeal paragraphs 3) and 4) because they apply to tax years 2005 and prior. Explicitly state that all the rules and regulations applicable to the federal charitable contribution deduction also applies to the Colorado charitable contribution subtraction.	April 2014 - June 2014	Tax Practitioners
Charitable Contribution Subtraction for non-Itemizing taxpayer	39-22-104(4)(m)(II)	Repeal.	April 2014 - June 2014	Tax Practitioners
Wildfire Mitigation Measures Subtraction	39-22-104(4)(n)	New rule to discuss what qualifies for the subtraction.	October 2014-December 2014	Tax Practitioners, Homeowners

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Gross Receipts Tax	39-22-104.4	Expand for clarity. Need to revise language to clarify that gross receipts tax election is available to individuals as well as than corporations.	January 2014 - March 2014	Tax Practitioners
Credit for Tax Paid Another state	39-22-108	Source of income discussion should be moved to 39-22-109. Repeal paragraph 1.	January 2014 - March 2014	Tax Practitioners
Apportionment of Tax in the Case of a Nonresident Individual	39-22-109(1)	The implications of IRC 1366(b) and 39-22-323(3) requiring income passed through to maintain its original character and how that affects resident shareholders. Discuss lottery winnings.	October 2014-December 2014	Tax Practitioners
Apportionment of Tax for Part Year Resident Individual	39-22-110(1)	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Child Care Credit	39-22-119	TABOR refund mech repealed. Repeal paragraphs 2 and 3.	January 2014 - March 2014	Tax Practitioners
Child Care Contribution Credit	39-22-121	Revise and rewrite for clarity.	April 2014 - June 2014	Tax Practitioners

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Subchapter S income	39-22-302	Repeal in full? IRC 1366(b) and 39-22-323(3) require income passed thru maintain its original character. Nonresident shareholder should be addressed in 39-22-109 and member's pro rata shared addressed in 39-22-322(2). Credit addressed in 39-22-329	January 2014 - March 2014	Tax Practitioners
Election of apportionment method	39-22-303.1	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Safe Harbor Lease Income	39-22-303.4	Rule erroneously includes language limiting the provisions to pre-2009 returns	January 2014 - March 2014	Tax Practitioners
Apportionment and allocation	39-22-303.5.3	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Pertaining to the Allocation and Apportionment of Corporate Income Tax	39-22-303.5.7(A)	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners

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Pertaining to the Allocation and Apportionment of Corporate Income Tax Special Rules	39-22-303.5.7(B)	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Apportionment rules re: MTC Art. IV	39-22-303.5.9	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Dividends in a Combined Report	39-22-303.8	Periodic review pursuant to Executive Order D 2012-002.	April 2014 - June 2014	Tax Practitioners
Combined Returns	39-22-303.11(a)	New corporation should be included in combined return if the operations inside the new corp were part of group prior to restructuring.	January 2014 - March 2014	Tax Practitioners
Apportionment of Income on a Combined Report	39-22-303.11(c)	Periodic review pursuant to Executive Order D 2012-002.	April 2014 - June 2014	Tax Practitioners
Consolidated Returns	39-22-305	Periodic review pursuant to Executive Order D 2012-002.	April 2014 - June 2014	Tax Practitioners
The Old ITC	39-22-507.5(1)	The only substantive issues are repeated from statute, and all other pertinent information is in FYI. Include FYI info into rule or repeal?	January 2014 - March 2014	Tax Practitioners

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Limitation on ITC	39-22-507.5(3)	Move rule to 39-30-104. Repeal.	January 2014 - March 2014	Tax Practitioners
New ITC	39-22-507.6	Rewrite for clarity	January 2014 - March 2014	Tax Practitioners
Credit for postconsumer waste	39-22-515	Statute repeal. Repeal.	October 2014-December 2014	Tax Practitioners
Alternatively Fueled Vehicles	39-22-516	Rule is outdated repeal.	October 2014-December 2014	Tax Practitioners, Vehicle Owners, Auto Industry
Alternatively Fueled Vehicles	39-22-516(2.5)	Obsolete.	April 2014 - June 2014	Tax Practitioners
Innovative Motor Vehicles	39-22-516.7	Discuss the new parameters for which a tax credit can be claimed in 2013 - 2021.	October 2014-December 2014	Tax Practitioners, Vehicle Owners, Auto Industry
Credit - Contribution to Colorado high technology scholarship program	39-22-523	Not applicable since 2002 because TABOR refund mechanism was repealed. Repeal.	October 2014-December 2014	Tax Practitioners
Individual Development Account Contribution income tax credit	39-22-524	Not applicable since 2002 because TABOR refund mechanism was repealed. Repeal.	October 2014-December 2014	Tax Practitioners
Corporate Estimated Tax	39-22-606.1	Subsumed into Rule 39-22-606. Repeal.	April 2014 - June 2014	Tax Practitioners

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Due Dates for Declaration	39-22-606.2	Subsumed into Rule 39-22-606. Repeal.	April 2014 - June 2014	Tax Practitioners
Income tax refund interest	39-22-622	Revise (5) from "the burden articulated in" to "the statutory presumption articulated in"	January 2014 - March 2014	Tax Practitioners
Doing Business in this State	39-26-102.3	Add discussion on nexus of state and local taxes. Conform to <i>Quill Corp. v North Dakota</i> , 504 U.S. 298 (1992).	April 2014 - June 2014	Tax Practitioners
Food	39-26-102.4.5	Revise and reorganize. Add discussion on suspension of exemption for certain foods	April 2014 - June 2014	Tax Practitioners
Gross Taxable Sales	39-26-102.5	State that "sales" as used in 39-26-105 mean "gross taxable sales."	April 2014 - June 2014	Tax Practitioners
Purchase Price	39-26-102.7(a)	Revise to include discussion of AD Stores v. Department of Revenue, 997 P.2d 1241 (Colo. 1999)., Separate Statement Rule, and related fees and charges.	April 2014 - June 2014	Tax Practitioners
Consideration in Addition to Exchanged Property	39-26-102.7(b)	Periodic review pursuant to Executive Order D 2012-002.	April 2014 - June 2014	Tax Practitioners
Sale	39-26-102.10	Add discussion on the time and place of a sale	April 2014 - June 2014	Tax Practitioners

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Rooms and Accommodations	39-26-102.11	Cross-reference rule 39-26-104(f).	April 2014 - June 2014	Tax Practitioners
Sales Tax on Manufactured Articles	39-26-102.12	Discuss <i>AD Stores v. Department of Revenue</i> , 997 P.2d 1241 (Colo. 1999).	July 2014 - September 2014	Tax Practitioners, Manufacturing Industry
Apportionment of Sales and Use Tax on Computer Software	39-26-102.13	Repeal the current rule and add the discussion into 39-26-102.15 discussion of computer software	April 2014 - June 2014	Tax Practitioners
Tangible Personal Property	39-26-102.15	Expand on fixture rule. Include discussion on digital goods.	October 2014-December 2014	Tax Practitioners
Taxpayer	39-26-102.17	Rule has been subsumed into 39-26-104.1(a).	April 2014 - June 2014	Tax Practitioners
Revocation of a Direct Pay Permit	39-26-103.5.6	Repeal because the rule has been subsumed into 39-26-103.5.	October 2014-December 2014	Tax Practitioners
Short Term Room Rental	39-26-104.1(f)	Rule needs to address cancellation charges and complimentary meals included with room. Combine with other Rooms and Accommodations rules.	October 2014-December 2014	Tax Practitioners, Hospitality Industry
Tax on Low-Priced Items	39-26-106.2(a)	Repeal because has been subsumed into 39-26-104.1(a).	April 2014 - June 2014	Tax Practitioners
State of Limitations re: Use Tax	39-26-210	Periodic review pursuant to Executive Order D 2012-002.	April 2014 - June 2014	Tax Practitioners

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3 Year Statute of Limitation on Refund Claims	39-26-703.2(c.5)	New rule to address recent statutory changes. Add discussion on vendor protection against class action lawsuits.	April 2014 - June 2014	Tax Practitioners
Governmental Entities	39-26-704.1	Discuss what governmental capacities means.	April 2014 - June 2014	Local Governments
Rooms and Accommodations Permanently Occupied	39-26-704.3	Combine with other Rooms and Accommodations rules.	October 2014-December 2014	Tax Practitioners, Travel (Hotel/Motel) Industry
Exempt Contracts	39-26-708.1	Add discussion about when a contractor is entitled to charitable exemption if owner is an exempt entity, such as government or charitable organization. Consolidate with regulation 39-26-708.1 and SR 10.	October 2014-December 2014	Tax Practitioners, Building, Development, Repair and Maintenance Industries
Contractor's Exemption	39-26-708.3	Consolidate with regulation 39-26-708.1 and SR 10.	October 2014-December 2014	Tax Practitioners, Building, Development, Repair and Maintenance Industries

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Manufacturing Machinery	39-26-709.1	Periodic review pursuant to Executive Order D 2012-002.	July 2014 - September 2014	Tax Practitioners, Manufacturing Industry
Refer to Regulation 39-26-709.1	39-26-709.2	Rule only cross-references another rule. Repeal	October 2014-December 2014	Tax Practitioners
Fuel for residential use	39-26-715.1(a)(II)	Discuss propane tanks sold and/or refilled in stores, wood for fire, applications for refunds on behalf of multi-unit complexes (refunds must go to unit owners, not building owner - no assignment of refund claims).	July 2014 - September 2014	Tax Practitioners, Apartment Building Owners, Gas Services Industry
Refer to Regulation 26-102(21)	39-26-715.2(b)	Repeal because it only cross-references another rule.	April 2014 - June 2014	Tax Practitioners
Livestock	39-26-716.4(b) and 39-26-716.4(c)	Repeal rules and subsume into SR 2	January 2014 - March 2014	Agricultural Industry, Tax Practitioners
Medical Equipment and Supplies	39-26-717	Incorporate recent legislation, consolidate with other medical exemptions, incorporate FYI 68 information. Require medical purpose for medical supplies.	January 2014 - March 2014	Medical Equipment Supplier, Medical Industry, Hospitals, Doctors

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Charitable Organizations	39-26-718, 39-26-708.2(b), and 39-26-102(2.5)	Revise language, discuss auctions / donative intent element, add examples. Consolidate all charitable rules and repeal 39-26-708.2(b) and 39-26-102.2.5	January 2014 - March 2014	Charitable Organizations, Religious Organizations, Tax Practitioners
Agricultural Producers	SR 2	Incorporate recent legislation re: adjuvant, revise language, examples of application (see proposed revision to FYI Sales 76)	January 2014 - March 2014	Agricultural Industry, Pesticide Dealers
Automobile Dealers, Vehicles Used in a Manner that Continues the Right to the Resale Exemption	SR 3	Clarify language.	April 2014 - June 2014	Motor Vehicle Dealers
Contractors	SR 10	Discuss criteria for determining real property fixture. Consolidate with 39-26-708.1 and 39-26-708.3.	October 2014- December 2014	Tax Practitioners, Building, Development, Repair and Maintenance Industries

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Hotels and Motels	SR 22	Add a discussion about purchases of hotels from Expedia and the like, and add a discussion about complimentary meals included with rooms and toiletries.	October 2014-December 2014	Tax Practitioners, Travel (Hotel/Motel) Industry
Ice	SR 23	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners, Retailer's Council
Prepaid Wireless 911 Surcharge	SR 43	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners, Wireless Telecommunication Providers
Medical Marijuana	New Special Rule	Discuss marijuana infused food and beverages and whether nonprescription drugs supplied by a licensed provider includes medical marijuana.	July 2014 - September 2014	Medical Marijuana Industry
Gasoline and Special Fuel Tax	39-27-103	Update paragraph 11)	April 2014 - June 2014	Agricultural Industry, Gasoline and Special Fuels Industry
Credit for contribution to enterprise zone administrator	39-30-103.5	Correct discussion on the calculation of in-kind contribution credits.	October 2014-December 2014	Tax Practitioners

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ITC	39-30-104	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Job Training Program	39-30-104(4)	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
New Business Facility Employee Credit	39-30-105	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Research Credit	39-30-105.5	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Rehab Bldg. credit	39-30-105.6	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Machinery/tools credit	39-30-106	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Local govt cert	39-30-108	Periodic review pursuant to Executive Order D 2012-002.	October 2014-December 2014	Tax Practitioners
Aircraft manufacturer credit	39-35-104	HB 13-1080 expanded the life of the credit and added aircraft maintenance and repair facilities to the acceptable businesses, which needs to be addressed in the rule.	October 2014-December 2014	Tax Practitioners, Aircraft Manufacturers, Airline Industry
Overview	39-29-101	Repeal, or strike the last sentence if don't repeal the rule.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries

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Oil and Gas	39-29-102(3)(a)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Metallic Minerals Gross	39-29-102(3)(b)	Mostly restates statute. Consider repealing.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Oil Shale Gross Proceeds	39-29-102(4)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Metallic Minerals	39-29-102(5)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Molybdenum Ore	39-29-102(6)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Taxation of Metallic Minerals	39-29-103	Most of rule restates the statute, except what constitutes a mine and the application of tax to mine residue, which should be rewritten.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Levied Tax on Molybdenum Ore	39-29-104	Consider repealing because the rule mostly restates statute.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries

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Tax on the Gross Income From Oil and Gas Production	39-29-105(1)(a)	Consider repealing because the rule mostly restates statute.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Stripper Wells	39-29-105(1)(b)	Consider repealing because the rule mostly restates statute.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Ad Valorem Tax	39-29-105(2)(a)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Ad Valorem Tax	39-29-105(2)(b)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Ad Valorem Tax	39-29-105(2)(c)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Coal	39-29-106	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Tax on Oil Shale Severance	39-29-107(1)	Consider repealing because oil shale production has never occurred in Colorado.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Employee Report	39-29-110(1)(d)	Repeal since subject matter now regulated by DOLA pursuant to HB 08-1083 and HB 09-1148.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries

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Withholding	39-29-111(1)(a)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Annual Report	39-29-111(2)	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Due Dates for Filing Severance Tax Returns	39-29-112	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Penalty and Interest	39-29-115	Periodic review pursuant to Executive Order D 20120-002.	July 2014 - September 2014	Tax Practitioners, Oil and Mining Industries
Definition of Cigarette	39-28-101	New Rule. There is no definition of cigarette in Article 28.	April 2014 - June 2014	Tobacco Industry
Change of Business Location	39-28-102	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry
Sale or Exchange of Stamped or Unstamped Cigarettes	39-28-103	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry
Metering Machines	39-28-105	Repeal because metering machines are no longer used.	April 2014 - June 2014	Tobacco Industry
Unstamped Cigarettes	39-28-107	Address imposition of tax and penalties.	April 2014 - June 2014	Tobacco Industry

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Cigarette Report Required	39-28-109	Repeal.	April 2014 - June 2014	Tobacco Industry
Tobacco Distributors	39-28-202	Revise to reflect Distributor's reports.	April 2014 - June 2014	Tobacco Industry
Tobacco Product Manufacturer Certification	39-28-303	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry
Electronic Mail Address	39-28-303(2)(c)	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry
Applicability: Reporting Requirements	39-28-305.1	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry
Deadlines	39-28-305.2	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry
Decertification	39-28-306.1	Periodic review pursuant to Executive Order D 20120-002.	April 2014 - June 2014	Tobacco Industry

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Other Tobacco Products	39-28.5-106(1)	Define distributors.	April 2014 - June 2014	Tobacco Industry
Daily Rental Fee	43-4-804(1)(b)	Define primary business location	July 2014 - September 2014	Motor Vehicle Dealers and Vehicle Rental Companies

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DMV				
DC 1 CCR 204-23--to be recodifies as: 1 CCR 204-12 Rule 5 Rules governing governing enrollment in alcohol and drug education and therapy treatment, and penalties for non-compliance	42-2-144, 42-1-204, 24-1-117(4)(a)(II), 24-1-120(6)(d), 42-4-1301(10), 42-4-1301, 24-60-1101, 42-2-126 (2)(a)(I), (I.5), (I.7), (III), or (IV), 42-2-126 (2)(a)(II), 42-4-1301(7) 18-3-106 or 18-3-205, 42-1-102(68.5), 42-4-1301 (10),	Periodic review pursuant to Executive Order D2012-002	December 2014	DUI Offenders seeking reinstatement of driving privileges

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<p>DC <i>Carried over from 2013 Reg. Agenda</i></p> <p>1 CCR 204-17 -to be recodifies as: 1 CCR 204-12 Rule 6 To regulate the issuance of Interlock Restricted Licenses and the monitoring of driver compliance with the Interlock Restricted License</p>	<p>42-2-132.5, 24-4-103, C.R.S.</p>	<p>Periodic review pursuant to Executive Order D2012-002</p>	<p>May 2014</p>	<p>Interlock Restricted Drivers, Ignition Interlock Providers, Hearing Officers, Defense Bar</p>
<p>DL</p> <p>1 CCR 204-13- to be recodifies as: 1 CCR 204-16 Rule 2 Rules for Proof of Identity, Age, and Lawful Presence in the Application for Driver's License or Identification Card</p>	<p>24-4-103, 24-72.1-103, 42-1-204, 42-2-107 and 42-2-302 C.R.S.</p>	<p>Periodic review pursuant to Executive Order D2012-002</p>	<p>August 2014</p>	<p>Colorado Citizens, DMV, Law Enforcement Agencies, AAMVA, Courts and Judicial entities, Federal Motor Carriers Association, DORA, DOLA, Public Assistance Agencies.</p>

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DL 1 CCR 204-16 Rule 6 <i>New</i> Non-Citizen for Purposes of DL / ID Card Issuance	CRS 42-2-104, 42-2-107, 42-2-302, 42-2-501 through 42-2-510, 24-72.1-103, 24-76.5-103, 39-21-113; Federal Real ID Act §37.11	Develop rules pursuant to SB 13-251 for issuance of non-citizen DL / ID Cards	October 2014	Colorado Citizens, DMV, Law Enforcement Agencies, AAMVA, Driver Education Schools, Courts and Judicial entities, Federal Motor Carriers Association, Public Assistance Agencies.
DL 1 CCR 204-29 -to be recodified as: 1 CCR 204-16 Rule 5 Definition of Non-Resident for the Purposes of Driver's License Issuance	42-1-204, 42-2-102(1)(c), 42-1-102(62), and 42-1-102(81), CRS	Periodic review pursuant to Executive Order D2012-002	December 2014	Colorado Citizens, DMV, Law Enforcement Agencies, Department of Human Services, AAMVA, Courts and Judicial entities, Federal Motor Carriers Association, DORA, DOLA, Public Assistance Agencies.

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<p>DL <i>Carried over from 2013 Reg. Agenda</i></p> <p>1 CCR 204-3-to be recodified as: 1 CCR 204-16 Rule 8 To develop rules and regulations, certification requirements and operational instructions for the conduct of certified Commercial Driver Education programs, Basic Operators Skills Testing Organizations, and third-party testers.</p>	<p>12-15-101, 12-15-116, 42-2-111(1)(b), 12-15-116(3), 24-4-103, 42-1-204, 42-2-106, 42-2-106(d) (l), 12-16-116(2), 12-15-114, 42-1-102(43.5), 42-2-111, C.R.S.</p>	<p>Periodic review pursuant to Executive Order D2012-002</p>	<p>April 2014</p>	<p>Driver Education Schools, Third-party testers</p>

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DMV 1 CCR 204-4-to be recodifies as: 1 CCR 204-20 Rule 1 Measurement of Noise from Motor Vehicles	Section 66-35-6, CRS 1963, as amended	DMV-Rule-At-Will-as recommended by the Attorney General, Rule to remain with Division of Motor Vehicles review to be assigned by Sr/Dep Dir	August 2014	Persons who have been selected, trained, and qualified to the techniques of sound measurement and the operation of sound measuring instruments.
EM 1 CCR 204-1 Motor Vehicle Official Inspection Stations	42-4-401 through 42-4-414 C.R.S	Periodic review pursuant to Executive Order D2012-002	June 2014	Licensed fleet operators Licensed station operators Licensed inspectors Colorado Dept of Public Health and Environment
TR 1 CCR 204-10 Rule 10 Disposition of Motor Vehicles Abandoned at Motor Vehicle Repair Shops	38-20-116(2.5)(a), 42-1-204, 42-1-206(2)(a)(b), 42-4-2104, 42-4-2109, 42-6-102(15), 42-6-104, 42-6-136, C.R.S.	Periodic review pursuant to Executive Order D2012-002	July 2014	Law Enforcement, Repair Shops, Tow Carriers, PUC

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TR 1 CCR 204-10 Rule 12 Private Tow Requirements for Abandoned Vehicles	42-1-204 C.R.S., Part 21 of Article 4 of Title 42, C.R.S.	Periodic review pursuant to Executive Order D2012-002	September 2014	Law Enforcement, Repair Shops, Tow Carriers, PUC
TR 1 CCR 204-10 Rule 21 Manufacturer License Plates	42-1-204, 42-3-116, 42-3-304 (6)(b) CRS.	Periodic review pursuant to Executive Order D2012-002	February 2014	Manufacturers, Dealers, AID
TR 1 CCR 204-10 Rule 28 Regarding the Annual Registration of all Vehicles Owned by the State of Colorado or any Agency or Institution Thereof	42-1-204, 42-3-104(4)	Periodic review pursuant to Executive Order D2012-002	March 2014	State and Local Governments, County Motor Vehicles

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Rule Proposal Name	Statute or Other Basis for Adoption	Purpose of Proposed Rule or Rule Change	Contemplated schedule for Adoption *	Identify Those Affected by the Proposed Change
TR 1 CCR 204-10 Rule 36 <i>New</i> License Plate Auction Group	42-1-204, 42-1-401, 42-1-402, 42-1-403, 42-1-404, 42-1-405, 42-1-406, 42-1-407, 42-3-201, 42-3-202, 42-3-203, 42-3-211, C.R.S.	Periodic review pursuant to Executive Order D2012-002	June 2014	License Plate Auction Group, License Plate Auction Winners, Colorado Correctional Industries, County Clerks, Laura Hershey Disability Committee, Persons with Disabilities
TR 1 CCR 204-10 Rule 38 Year of Manufacture License Plates	42-1-204, 42-3-120, 42-3-219(1)(b), C.R.S.	Periodic review pursuant to Executive Order D2012-002	August 2014	YOM Owners, Law Enforcement
TR 1 CCR 204-10 Rule 48 Colorado Dealer License Plates	42-1-102(22), 42-1-204, 42-3-116, 42-3-304, C.R.S	Periodic review pursuant to Executive Order D2012-002	May 2014	Dealers, AID, Law Enforcement, Local Governments, County Motor Vehicles

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Rule Proposal Name	Statute or Other Basis for Adoption	Purpose of Proposed Rule or Rule Change	Contemplated schedule for Adoption *	Identify Those Affected by the Proposed Change
TR 1 CCR 204-10 Rule 49 <i>New</i> Colorado Title Branding	42-1-204, 42-6-102, 42-6-107, 42-6-136, C.R.S.	Periodic review pursuant to Executive Order D2012-002	November 2014	Dealers, Recyclers, Scrap Yards, Insurance Industry, County Clerks, Law Enforcement, Certified VIN Inspectors, Vehicle Owners
TR 1 CCR 204-10 Rule 50 <i>New</i> Legislative license Plates	42-1-204, 42-3-209, C.R.S.	Periodic review pursuant to Executive Order D2012-002	December 2014	Colorado General Assembly, Law Enforcement, Toll Authorities, Parking Enforcement Authorities, County Clerks
TR 1 CCR 204-10 Rule 8 Dealer Title	42-1-204, 42-6-102(2), 42-6-111(2), 42-6-137(6), 42-6-138(4), 12-6-102(15), 12-6-102(18), C.R.S.	Periodic review pursuant to Executive Order D2012-002	January 2014	Dealers, AID, County Motor Vehicles

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TR 1 CCR 204-21-to be recodifies as: 1 CCR 204-10 Rule 7 Final Rule, Amendments to Regulation Motorist Insurance Identification Database	Part 6 of Article 4 of Title 10, 42-7-604, Section 24-1-117 (4)(a)(IX), Title 42, Article 7, Section 103 (14) (9), Parts 3 and 4 of Article 7, Title 42, 42-2-127.7, Section 10-4-615(2)(c), 42-7-605, Section 10-4-624, Section 10-4-615 (4), Section 10-4-615	Periodic review pursuant to Executive Order D2012-002	October 2014	Insurance Carriers, Department of Regulatory Agencies Division of Insurance, Colorado Interactive, County Clerks, Vehicle Owners, Governors Office of Information Technology
Lottery				
Multi-State Online	C.R.S. 24-35-201(5), 24-35-208(1)(a) and (2), and 24-35-212	Review of existing rule	June 2014	Retailers/ General Public
Online Games	C.R.S. 24-35-201(5), 24-35-208(1)(a) and (2), and 24-35-212	Review of existing rule	June 2014	Retailers/ General Public
Scratch Games	C.R.S. 24-35-201(5), 24-35-208(1)(a) and (2), and 24-35-212	Review of existing rule	June 2014	Retailers/ General Public

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Enforcement				
AUTO INDUSTRY DIVISION				
Regulation 12-6-104(3)(f)	CRS 12-6-104(3)(f)	Amend MVDB Hearing Procedures	February 2014	All MVDB Licensees
Regulation 12-6-104(3)(k)	CRS 12-6-104(3)(k)	Amend Disclosure form	February 2014	MVDB Licensed Dealers
Regulation 12-6-104(3)(m)	CRS 12-6-104(3)(m)	Amend/Repeal Hearing Procedures before a Hearing Officer	February 2014	MVDB Licensed Salesperson & DOR Hearings Division
Regulation 12-6-105(1)(c)	CRS 12-6-105(1)(c)	Admen/Define "administrator"	February 2014	All Executive Director Licensees
Regulation 12-6-105(1)(d)	CRS 12-6-105(1)(d)	Amend/Define "administrator"	February 2014	All Executive Director Licensees
Regulation 12-6-105(1)(e)	CRS 12-6-105(1)(e)	Amend/Define "administrator"	February 2014	All Executive Director Licensees
Regulation 12-6-105(1)(f)	CRS 12-6-105(1)(f)	Amend/Define "administrator"	February 2014	All Executive Director Licensees
Regulation 12-6-114	CRS 12-6-114	Amend/Define "administrator"	February 2014	All Executive Director Licensees
Regulation 12-6-115(5)	CRS 12-6-115(5)	Amend/Define "administrator"	February 2014	All Executive Director Licensees
Regulation 12-6-118(1)(b)	CRS 12-6-118(1)(b)	Amend/Define "administrator"	February 2014	All Executive Director Licensees

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Regulation 12-6-118(3)(k)	CRS 12-6-118(3)(k)	Amend/review all advertising regulations	February 2014	ALL Licensees
Regulation 12-6-118(3)(v)	CRS 12-6-118(3)(v)	Amend requirements for rejection of financing rule	February 2014	All MVDB Dealer Licenses
Regulation 12-6-120(2)	CRS 12-6-120(2)	Amend declaratory orders rule	February 2014	All MVDB Licenses
Regulation 12-6-504(1)(m)(l)	CRS 12-6-504(1)(m)(l)	Amend Disclosure form	February 2014	ALL MVDB Powersport Licensees
Regulation 12-6-505(1)(g)	CRS 12-6-505(1)(g)	Amend application requirements	February 2014	All Executive Director Powersport Licensees
Regulation 12-6-505(1)(h)	CRS 12-6-505(1)(h)	Amend hearing procedures for EDO	February 2014	All Executive Director Powersport Licensees
Regulation 12-6-520(3)(i)	CRS 12-6-520(3)(i)	Amend advertising rules	February 2014	ALL MVDB Powersport Licensees
Regulation 12-6-520(3)(p)	CRS 12-6-520(3)(p)	Amend requirements for rejection of financing rule	February 2014	ALL MVDB Powersport Licensees
Regulation 12-6-521(2)	CRS 12-6-521(2)	Amend Hearing Procedures	February 2014	ALL MVDB Powersport Licensees
Regulation 12-6-101(11)	CRS 12-6-101(11)	Amend definition	October 2014	All Manufacturer Licenses
Regulation 12-6-102(12)	CRS 12-6-102(12)	Amend definition	October 2014	All MVDB Licenses
Regulation 12-6-102(13)	CRS 12-6-102(13)	Amend definition	October 2014	All MVDB Licenses

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Regulation 12-6-102(16)	CRS 12-6-102(16)	Amend definition	October 2014	All MVDB Licenses
Regulation 12-6-102(18)	CRS 12-6-102(18)	Amend definition	October 2014	All MVDB Licensed Wholesalers
Regulation 12-6-104(3)(a)	CRS 12-6-104(3)(a)	Amend MVDB Powers & Duties	October 2014	All MVDB Licensees
Regulation 12-6-104(3)(d)(II)	CRS 12-6-104(3)(d)(II)	Amend Delegation of Authority	October 2014	All MVDB Licensees
Regulation 12-6-104(3)(e)	CRS 12-6-104(3)(e)	Amend authority to enter default	October 2014	All MVDB Licensees
Regulation 12-6-104(3)(g)	CRS 12-6-104(3)(g)	Amend application requirements	October 2014	All MVDB Licensees
Regulation 12-6-105(1)(b)	CRS 12-6-105(1)(b)	Amend powers and duties of the Executive Secretary	October 2014	All MVDB Licensees
Regulation 12-6-505(1)	CRS 12-6-505(1)	Amend definition	October 2014	All Executive Director Powersport Licensees
Regulation 12-6-502(7)	CRS 12-6-502(7)	Add definition of new powersports vehicle	October 2014	ALL MVDB Powersport Licensees
Regulation 12-6-502(11)	CRS 12-6-502(11)	Amend definition	October 2014	ALL Powersport Licensees
Regulation 12-6-502(16)	CRS 12-6-502(16)	New regulation for powersports off-premise permits	October 2014	ALL MVDB Powersport Licensees
Regulation 12-6-504(b)	CRS 12-6-504(b)	Amend MVDB Powers & Duties	October 2014	ALL MVDB Powersport Licensees

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Regulation 12-6-504(1)(b)(IV)	CRS 12-6-504(1)(b)(IV)	Add Delegation of Authority	October 2014	ALL MVDB Powersport Licensees
Regulation 12-6-504(e)(I)	CRS 12-6-504 (e) (I)	Amend authority to enter default	October 2014	ALL MVDB Powersport Licensees
Regulation 12-6-504(1)(b)	CRS 12-6-504(1)(b)	Amend powers and duties of the Executive Secretary	October 2014	ALL MVDB Powersport Licensees
GAMING				
Rule 1 General Rules and Regulations	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., and 12-47.1-302, C.R.S.	Rule Review	December 2014	Limited Gaming Licensees
Rule 2 Colorado Gaming Regulations	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-301, C.R.S., 12-47.1-302, C.R.S., 12-47.1-501, C.R.S., 12-47.1-503, C.R.S., 12-47.1-508, C.R.S., and 24-4-105, C.R.S.	Rule Review	December 2014	Limited Gaming Licensees, Gaming Commission, Gaming Public, Div. of Gaming Employees

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Rule 3 Applications, Investigations and Licensure	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-302, C.R.S., and part 5 of article 47.1 of title 12, C.R.S.	Rule Review and annual fee analysis	December 2014	Limited Gaming Licensees, Div. of Gaming Employees
Rule 8 Rules of Blackjack	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-302, C.R.S., 12-47.1-816, C.R.S., and 12-47.1-818, C.R.S.	To add rules of play for new blackjack games	December 2014	Limited Gaming Licensees, Gaming Public, Div. of Gaming Employees
Rule 10 Rules for Poker	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-302, C.R.S., and 12-47.1-818, C.R.S.	To add rules of play for new poker games	December 2014	Limited Gaming Licensees, Gaming Public, Div. of Gaming Employees
Rule 12 Gaming Devices and Equipment	Sections 12-47.1-201, C.R.S., 12-47.1-203, C.R.S., 12-47.1-302, C.R.S., and 12-47.1-806, C.R.S.	Rule Review	December 2014	Limited Gaming Licensees, Div. of Gaming Employees
Rule 14 Gaming Tax	Sections 12-47.1-201, 12-47.1-203, 12-47.1-302, 12-47.1-602 and 12-47.1-604 C.R.S., (1991).	Annual Gaming Tax Analysis	December 2014	Limited Gaming Licensee, Citizens of Colorado

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Rule 18 Contracts and Formal Agreements Between the Commission and Other State Agencies	Section 12-47.1-302.	Rule Review	December 2014	Limited Gaming Commission, Div. of Gaming Employees
Rule 19 Gaming District Boundaries	Sections 12-47.1-104, 105, 201 and 302, C.R.S. Additional legal support for the authority to define constitutional provisions can be found at Colo. Const. Art. XVIII, Sec. 9(2).	Rule Review	December 2014	Limited Gaming Licensees, Gaming public
RACING				
Proposed Amendment to 5.441	CRS 12-60-201(1); CRCR 5.441	To add ARCI-001-0020 Medications and Prohibited Substances penalties for Multiple Medication Violations (MMV) enacted by Association of Racing Commissioners International to our rules.	February 2014	Horse Racing Owners and Trainers who administer prohibited medications to their horses

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Proposed Amendment to 6.330	CRCR 6.330; CRS 12-60-201(1); CRS 12-60-504(6); CRS 12-60-508(4)	To give the Division (through the Director) subpoena powers, along with the Commission and the Hearing Officer.	February 2014	Horse Racing Owners and Trainers who administer prohibited medications to their horses, or otherwise break a Rule or Statutory Regulation
Proposed Deletion of 3.508	CRCR 3.508; CRS 12-60-201(1) / Recommended by Colorado Racing Commissioner Beirne	To amend or delete the unnecessary continuing education requirement for trainers	February 2014	Horse Racing Trainers
Proposed Amendment to 5.308 (4)	CRCR 5.308 (4); CRS 12-60-201(1); CRS 12-60-202(3)(c)	To address the vagueness of the language relating to what "may or may not happen as a result" of extra-corporeal shockwave therapy on a horse, and what penalty the Department should administer for offenders.	February 2014	Horse Racing Owners, Trainers, and Veterinarians
Proposed Amendment to Definition of Fraud / Misrepresentation	CRS 12-60-201(1); CRS 12-60-507(1)(d)	To correct the legal reference to CRS 12-60-507(1)(d), as a rule review uncovered definition of Fraud contained an incorrect reference to outdated law	February 2014	Any Horse Racing participants who break statutory Regulations or Rules

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Proposed Amendment to Definition of Firearms	Colorado Criminal Code 18-12-101	To amend the definition in accordance with the correct provision of the law, as a rule review uncovered definition of Fire Arms contained an incorrect reference to CRS rather it should read "Colorado Criminal Code"	February 2014	Those who carry Firearms at Arapahoe Park Race Track
Proposed Amendment to Definition of Colorado Bred (Horse)	CRS 12-60-201(1); CRS 12-60-704	To update existing definition in accordance with advancements in breeding technology regarding embryo transfers	February 2014	Colorado Thoroughbred Breeders
Proposed Amendment to Definition of Breeder Horse	CRS 12-60-704; CRCR 9.204; CRCR 9.310; CRCR 9.316	To update definition due to advancements in breeding technology	February 2014	Thoroughbred Breeders and Quarter Horse Breeders
Proposed Deletion of Definition of Body Fat Scale	CRCR 4.602 and CRCR 7.633	To delete outdated definition	February 2014	Jockeys
Proposed Amendment to the Definition of Animal Cruelty	CRS 18-9-202	To amend the definition in accordance with the correct statutory provision	February 2014	Persons who are Cruel to Animals

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Proposed Amendment to 9.400	CRS 12-60-201(1); 12-60-704; 12-60-102(3)(b)	To propose amendment in order to comply with a statutory change	February 2014	Colorado Greyhound Fund
Proposed Amendment to 9.410	CRS 12-60-704; 12-60-102(3)(b)	To propose amendment in order to comply with a statutory change	February 2014	Colorado Greyhound Fund
Proposed Amendment to 3.708	CRS 12-60-201(1); CRS 12-60-505(1); 12-60-507.5(c)	To propose amendment of this rule in order to allow for Racing Clubs	February 2014	Race Horse Owners/ Racing Club Members
Proposed Definition of Racing Club	CRS 12-60-201(1); CRS 12-60-505(1)	To define a group of multiple owners	February 2014	Race Horse Owners/ Racing Club Members
Proposed Amendment to Definition of Owner	CRS 12-60-201(1); CRS 12-60-505(1)	To update existing definition	February 2014	Horse Racing Owners
Proposed Amendment to 3.510	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-501(2)(b)	To add practical language regarding tack room roster posting	February 2014	Horse Racing Trainers
Proposed Amendment to 3.524	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-503(2)(a)	To add language regarding training	February 2014	Horse Racing Trainers/ Asst. Trainers
Proposed Amendment to 5.220	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-501(2)(b)	To add language suggested by Division Vet	February 2014	Vet, Owner, Trainer

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Proposed Deletion of 5.328	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-202(3)(c); 12-60-501(2)(a)	To delete obsolete Rule	February 2014	Vet
Proposed Amendment to 5.508	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-502; CRS 12-60-503(1)(a)	To add information about a valid health certificate being less than 30 days old	February 2014	Owners and Trainers
Proposed Amendment to 3.602	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-502; CRS 12-60-503(1)(a)	To add details to the jockey license requirement	February 2014	Jockeys
Proposed Amendment to 5.412	CRS 12-60-201(1); CRS 12-60-202(3)(c); CRS 12-60-501(2)(a); CRS 12-60-505(1)	To add ARCI Model Rule information about Out of Competition Testing for Blood and/or Gene Doping Agents	February 2014	Owners, Trainers, Laboratory Tech, Veterinarian, and Division Representative
Proposed Amendment to 3.506	CRS 12-60-201(1); CRS 12-60-505(1); CRS 12-60-503(2)(a)	To add details on the trainers license requirement	February 2014	Trainers/ Assistant Trainers
LIQUOR				
Regulation 47-312 Change of Location	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public

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47-314 Limited Liability Company	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-316 Advertising Practices	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-318 Owner-Manager	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-320 Signs and Interior Displays	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-322 Unfair Trade Practices and Competition	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-323 Lawful Extension of Credit	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public

* This is the anticipated adoption date. The process is scheduled to begin 6 months prior to this anticipated adoption date.

Colorado Department of Revenue
Regulatory Agenda
January 2014 - December 2014

Rule Proposal Name	Statute or Other Basis for Adoption	Purpose of Proposed Rule or Rule Change	Contemplated schedule for Adoption *	Identify Those Affected by the Proposed Change
47-324 Concurrent Application Review	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-326 Measurement of Distance	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-400 Licensed Breweries	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
47-402 Confiscated Shipments	12-47-202	Planned review of 20% of Liquor Code Regulations	October 2014	LED, all liquor licensees, local licensing authorities, general public
MARIJUANA				
Note: 100% of Marijuana's rules (both medical and retail) were reviewed adopted on October 15, 2013. There may be rules that need to be modified or created as a result of additional workshops, the election, or legislation but they are not known at this time.				

* This is the anticipated adoption date. The process is scheduled to begin 6 months prior to this anticipated adoption date.