



COLORADO
Department of Revenue
Taxation Division

Physical Address:
Office of Tax Policy Analysis
1375 Sherman Street, Room 607
Denver, CO 80203

Mailing Address:
Office of Tax Policy Analysis, Room 607
P.O. Box 17087
Denver, CO 80217-0087

July 22, 2019

XXXXXXXXXXXX
ATTN: XXXXXX
XXXXXXXXXXXX
XXXXXXXXXXXX

Re: Revocation of Private Letter Ruling

To Whom It May Concern,

This letter relates to XXXXXX issued to XXXXXX by the Colorado Department of Revenue (“Department”) on XXXXXX. Pursuant to Department Rule 24-35-103.5(10)(c)(ii), new legislation has resulted in that letter ruling being revoked.

The Colorado Legislature recently enacted House Bill 19-1240, which changes the way retailers doing business in Colorado must source their retail sales. House Bill 19-1240 also changed the circumstances in which a person will be considered to be “doing business in Colorado” for sales and use tax purposes. You can read more about these changes by accessing House Bill 19-1240 at:

<https://leg.colorado.gov/bills/hb19-1240>

The Department has provided information to retailers regarding these changes at:

<https://www.colorado.gov/pacific/tax/sales-tax-changes>

In light of these changes, XXXXXX has been revoked. If you would like the Department to issue a new letter ruling, you may submit your request to:

Colorado Department of Revenue
Attn: Tax Policy Analysis
P.O. Box 17087
Denver, CO 80217-0087

If you have any questions regarding this letter, please email dor_taxpolicy@state.co.us.

Regards,

Office of Tax Policy and Analysis
Colorado Department of Revenue