COLORADO
Department of Revenue

Request for Public Input

To All Interested Parties,

The Colorado Department of Revenue, Division of Taxation, is seeking public input regarding drafts of the following new and amended rules. The Department has prepared drafts to aid in the process of soliciting public comments.

Income Tax Rules:

- **Rule 39-22-107. Income Tax Filing Status.** The purpose of this amendment is to provide a more comprehensive explanation of how Colorado income tax filing status is determined and how it affects tax calculations.
- **Rule 39-22-119. Child and Dependent Care Expenses Credit.** The purposes of this amendment are to conform the rule to legislative changes made in House Bill 24-1134, and to make grammatical and stylistic changes to improve the clarity and readability of the rule.
- **Rule 39-22-119.5. Low-Income Child Care Expenses Tax Credit.** The purpose of this amendment is to repeal the rule because it is obsolete. For tax years beginning on and after January 1, 2026, House Bill 24-1134 eliminated the separate low-income child care expenses credit in section 39-21-119.5, C.R.S., and expanded the credit for child and dependent care expenses in section 39-21-119, C.R.S., to include individuals with lower income.
- **Rule 39-22-123.5. Earned Income Tax Credit.** The purposes of this amendment are to repeal an obsolete paragraph and to make grammatical and stylistic changes to improve the clarity and readability of the rule.

- **Rule 39-22-129. Child Tax Credit.** The purposes of this amendment are to repeal an obsolete paragraph and to make grammatical and stylistic changes to improve the clarity and readability of the rule.
- **Rule 39-22-130. Family Affordability Tax Credit and Family Affordability Credit.** The purpose of this new rule is to clarify the calculation of the family affordability tax credit and family affordability credit for part-year Colorado residents.
- **Rule 39-22-304(3)(i). Wages and Salaries Corporate Income Tax Modification.** The purpose of this amendment is to repeal the rule because the subtraction was repealed in House Bill 26-1289 for income tax years beginning before January 1, 2027.
- **Rule 39-22-538. Rural Primary Health Care Preceptor Credit.** The purpose of this amended rule is to conform the rule to legislative changes made by House Bill 24-1036.

Sales Tax Rules:

- **Rule 39-26-105–1. Remittance of Sales Tax.** The purpose of this amendment is to clarify that no retailer's service fee is allowed after January 1, 2026, pursuant to House Bill 25B-1005.
- **Rule 39-26-113.5. Refund of Sales and Use Tax for Vehicles Used in Interstate Commerce.** The purpose of this amendment is to repeal the rule because House Bill 24-1036 amended section 39-26-113.5, C.R.S., making the refund previously allowed by that section unavailable effective July 1, 2025.
- **Rule 39-26-208.** The purpose of this amendment is to repeal the rule because it is unnecessary and duplicative of both statute and new Special Rule 46.
- **Special Rule 44. Marketplaces Owned, Operated, or Controlled by Marketplace Facilitators.** The purpose of this amendment is to clarify that no retailer's service fee is allowed after January 1, 2026, pursuant to House Bill 25B-1005.

Procedure and Administration Rules:

- Rule 39-21-102. **Applicability of Article 21 of Title 39, C.R.S., Taxes and Fees.** The purpose of this new rule is to clarify the applicability of the provisions of article 21 of title 39, C.R.S., to the taxes and fees administered by the Taxation Division.
- Rule 39-21-113–1. **Fee for the Issuance of Proof of Return Filing.** The purpose of this new rule is to establish and charge a fee for the issuance of proof of return filing.

Passenger Mile Tax Rule:

- Rule 42-3-308. **Filing and Remittance of Passenger Mile Tax.** The purpose of this new rule is to prescribe the filing and remittance due dates for the passenger-mile tax.

We do not plan to convene a workgroup meeting for these rules prior to formal rulemaking unless comments indicate one is necessary. In lieu of a workgroup, we would greatly appreciate written feedback on the draft rules. Please submit comments on the draft rules by emailing your comments to dor_taxrules@state.co.us. **Written comments will be accepted through October 5, 2026**. All written comments submitted will be made public. You can access comments submitted to the Department and other materials through the public drive.

After evaluating the comments we receive, the Department will determine whether the draft rules should move forward and, if so, whether further revisions to the rules are necessary. If the Department moves forward with the proposed rules, additional comments will be accepted following a notice of proposed rulemaking. Thank you in advance for your input.

We would appreciate your feedback to help us measure and improve the success of the rulemaking program. If you participate in the rulemaking process, we invite you to complete a short survey. Follow the link, and choose the "I participated in the Rulemaking Process (written comments, workgroup meeting, or hearing)" option.

Sincerely,

Colorado Department of Revenue

Taxation Division