



November 1, 2023

Honorable Members of the Colorado General Assembly
Legislative Council Staff
Colorado State Capitol Building
200 East Colfax
Denver, Colorado 80203

Dear Honorable Members of the Colorado General Assembly:

I am pleased to submit the Colorado Department of Revenue's (Department) 2024 Regulatory Agenda (agenda) and 2023 Regulatory Agenda Report (report), in compliance with §§ 2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. The agenda and report have also been submitted to the: Colorado Secretary of State's Office for publication in the Colorado Register; Department of Regulatory Agencies; State Library; Joint Legislative Library; and have been posted on the Department's website.

The report provides a summary of all permanent, temporary, and emergency rules revised, created, or repealed and the results of the mandatory review of rules required by the Department's Rule Review Schedule in the current calendar year. The agenda provides a summary of rules under consideration for review, revision, repeal, or creation in the upcoming calendar year.

All permanent rules adopted by the Department, as reflected in the report, involved early stakeholder engagement as outlined on the Department's website. Information pertaining to a specific rule can be obtained by contacting the individual rulemaking division, whose contact information can be found on the Department's website: (<https://www.colorado.gov/pacific/revenue/rulemaking-1>).

Pursuant to § 2-7-203(2)(a)(II), C.R.S., the Department will be prepared to discuss its agenda and report with the Colorado General Assembly during its upcoming SMART Act presentation to the House and Senate Finance Committees.

Sincerely,

A handwritten signature in cursive script that reads 'Jimmy Reed'.

Jimmy Reed

Director of Legislative Affairs, Colorado Department of Revenue

cc: Ginny Brown, Deputy Executive Director, Department of Regulatory Agencies