



Colorado Department of Revenue
Statement of Emergency Justification and Adoption
1 CCR 201-5
Sales & Use Tax – Special Rules for Specific Businesses
Special Emergency Rule 45

Pursuant to sections 24-4-103(6), 24-35-108(1)(e), 29-2-106(5), 30-11-107.5, and 39-21-112(1), C.R.S., section 39-26.1-113, C.R.S. (1987) (1987 Colo. Sess. Laws, ch. 176, §12), and section 29-2-108, C.R.S. (1991) (1991 Colo. Sess. Laws, ch. 316, §3), I, Heidi Humphreys, Deputy Executive Director of the Department of Revenue, hereby adopt special emergency rule 45.

Section 24-4-103(6), C.R.S., authorizes the Executive Director to adopt temporary or emergency rules if the Executive Director finds that the immediate adoption of the rules are imperatively necessary to comply with a state or federal law or for the preservation of public health, safety, or welfare, and that compliance with the requirements of section 24-4-103, C.R.S., regarding promulgation of permanent rules, would be contrary to the public interest.

I find that the immediate adoption of this rule is imperatively necessary to comply with state law regarding the Department of Revenue's collection, administration, and enforcement of certain taxes imposed by county resolutions and to provide clarity regarding the restoration of a rate of two percent for certain county lodging taxes when such rate was temporarily reduced by operation of state law. Thus, an emergency rule is necessary to comply with state law and to provide such clarity to local governments, to the public, and to any person or entity obligated to collect the tax. As a result, I find that compliance with the requirements of section 24-4-103, C.R.S., would be contrary to the public interest under these circumstances.

Statutory Authority

The statutory authorities for this rule are sections 24-4-103(6), 24-35-108(1)(e), 29-2-106(5), 30-11-107.5, and 39-21-112(1), C.R.S., section 39-26.1-113, C.R.S. (1987) (1987 Colo. Sess. Laws, ch. 176, §12), and section 29-2-108, C.R.S. (1991) (1991 Colo. Sess. Laws, ch. 316, §3).

Purpose

The purpose of this rule is to establish the effective date for the restoration of a rate of two percent for county lodging taxes adopted at such rate by resolution, but that were temporarily reduced by operation of certain statutory provisions that have since been repealed.

Adoption

For the reasons set forth above, I hereby adopt special emergency rule 45, which is attached to this Statement. This rule shall be effective on the date of this adoption and shall apply prospectively. This emergency rule shall be in force and effect for a period of one hundred and twenty days from the date of this notice, unless sooner terminated or replaced by a permanent rule adopted in accordance with section 24-4-103, C.R.S.

Adopted this ____ day of June, 2020.

Heidi Humphreys
Deputy Executive Director
Colorado Department of Revenue