

**DEPARTMENT OF REVENUE**

**Taxpayer Service Division – Tax Group**

**SALES AND USE TAX**

**1 CCR 201-4**

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**Regulation 26-102.14.**

~~The administration and enforcement of the Act has been transferred to and vested in the executive director as the administrative head of the department of revenue by Title 24, Article 35, C.R.S. 1973. Therefore, the terms “treasurer” and/or “state treasurer” as used herein mean the executive director of the department of revenue.~~