

Sales/Use/Indirect:

Colorado: February 20 Meeting Will Address Draft Proposed Rule on Taxability and Sourcing of Mainframe Computer Access

Workgroup Meeting – Mainframe Computer Access: Draft Proposed New Special Rule 46, Colo. Dept. of Rev. (1/16/25). The Colorado Department of Revenue (Department) announced that it is hosting a virtual workgroup meeting on February 20 to discuss the potential promulgation of a new rule on the Colorado sales tax treatment of mainframe computer access and, in the meantime, has posted a draft proposed rule to “aid in the process of soliciting public comments.” According to the Department, the purpose of this rule would be to provide guidance regarding the tax treatment of mainframe computer access, including the sourcing of taxable sales, the distinction between mainframe computer access and computer software, and the taxability of mixed transactions involving both mainframe computer access and computer software. Written comments on the draft proposal must be submitted by 5:00 p.m. on February 20, 2025. Please contact us with any questions.

URL: <https://tax.colorado.gov/news-article/workgroup-meeting-mainframe-computer-access>

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