



DENVER
THE MILE HIGH CITY

Mike Johnston
Mayor

CITY AND COUNTY OF DENVER

DEPARTMENT OF FINANCE

DEPARTMENT 1010
201 W. COLFAX AVE.
DENVER, COLORADO 80202

MEMORANDUM

To: Council President Romero Campbell
City Council

From: Nicole Doheny, CFO
City & County of Denver

Date: July 24, 2026

Subject: Treasury Tax Rule 004 Revision

In accordance with the Denver Revised Municipal Code Section 53-3(b) we are submitting the Denver City Council a revision to the Treasury Tax Rule 004. The city clerk shall read or mention the rule change, at the discretion of the president of the council, at the next regularly scheduled meeting.

The Treasury Tax Rule 004 has been updated to align with recent changes to the tax return filing frequencies due based upon sales volumes that the State of Colorado also adopted. Denver's filing frequency should match the State's as to when taxes need to be filed to create simplicity for the business community. We have also updated the frequencies in which Occupational Privilege tax returns may be filed.

These updates are not expected to result in any cost impacts to the City. They may have very minimal revenue receipt timing impacts, allowing very small businesses to file less frequently if they elect to change.

In accordance with DRMC 53-3(b)(3), Treasury Rule 004 will take effect 60 days after this notice, on September 18, 2026.