COLORADO
Department of Regulatory Agencies
Division of Banking

M E M O R A N D U M

To: Patty Salazar, Executive Director
Department of Regulatory Agencies

From: Kara Hunter
State Bank Commissioner

Date: September 1, 2026

Re: C.R.S. 39-12-103 – Tax Delinquencies

The interest rate established pursuant to C.R.S. 39-12-103, for the period beginning October 1, 2026, is 13%. This rate is established by adding nine percentage points to the federal discount rate, 3.75%, as of September 1, 2026, and rounding to the nearest full percent.

cc: Dave Young, Colorado State Treasurer
Heidi Humphreys, Executive Director, Colorado Department of Revenue
Eric Bergman, Director, Division of Local Government
Carrie Couey, President, County Treasurer & Public Trustee Assoc.