



**COLORADO**

**Department of  
Regulatory Agencies**

Division of Banking

## MEMORANDUM

To: Patty Salazar, Executive Director  
Department of Regulatory Agencies

From: Kara Hunter  
State Bank Commissioner

Date: September 2, 2025

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, 2025, is 14%. This rate is established by adding nine percentage points to the federal discount rate, 4.5%, as of September 2, 2025, 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.

