

**2017 Colorado Revised Statutes**

**Title 39 - Taxation**

**Specific Taxes**

**Article 22 - Income Tax**

**Part 1 - General**

**§ 39-22-103. Definitions - construction of terms**

**Universal Citation:** CO Rev Stat § 39-22-103 (2017)

As used in this article, unless the context otherwise requires:

(5.3) "Internal revenue code" means the provisions of the federal "Internal Revenue Code of 1986", as amended, and other provisions of the laws of the United States relating to federal income taxes, as the same may become effective at any time or from time to time, for the taxable year.