

## CHAPTER 50

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**TAXATION**

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**HOUSE BILL 16-1119**

BY REPRESENTATIVE(S) Thurlow, Becker K., Arndt, Fields, Kagan, Kraft-Tharp, Pabon, Priola, Rosenthal, Roupe, Sias, Vigil, Willett, Williams, Windholz, Winter, Wist;  
also SENATOR(S) Holbert, Baumgardner, Cooke, Crowder, Grantham, Heath, Hodge, Jahn, Lambert, Lundberg, Marble, Martinez Humenik, Merrifield, Scheffel, Scott, Tate, Todd, Woods, Cadman.

**AN ACT**

**CONCERNING A MODIFICATION TO THE NUMBER OF DAYS THAT AN AIRCRAFT MAY REMAIN IN THE STATE AFTER IT IS PURCHASED FOR PURPOSES OF THE SALES AND USE TAX EXEMPTION ON THE PURCHASE OF CERTAIN AIRCRAFT.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 39-26-711.5, **amend** (1) (b) as follows:

**39-26-711.5. Aircraft - use outside state.** (1) The sale of a new or used aircraft shall be exempt from taxation under the provisions of part 1 of this article if:

(b) The aircraft will be removed from the state within THE LONGER OF THE FOLLOWING PERIODS:

(I) One hundred twenty days after the date of the sale; ~~and~~ OR

(II) THIRTY DAYS AFTER THE COMPLETION OF MAINTENANCE, INTERIOR REFURBISHMENT, PAINT, OR ENGINE WORK ASSOCIATED WITH THE SALE OF THE AIRCRAFT; AND

**SECTION 2.** In Colorado Revised Statutes, 39-26-711.8, **amend** (1) (c) as follows:

**39-26-711.8. Aircraft - use outside state - on-demand air carriers.** (1) Notwithstanding section 39-26-711.5, on and after July 1, 2014, but prior to July 1, 2019, the sale of a new or used aircraft shall be exempt from taxation under

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

the provisions of part 1 and part 2 of this article if:

(c) The aircraft will be removed from the state within THE LONGER OF THE FOLLOWING PERIODS:

(I) One hundred twenty days after the date of the sale; ~~and~~ OR

(II) THIRTY DAYS AFTER THE COMPLETION OF MAINTENANCE, INTERIOR REFURBISHMENT, PAINT, OR ENGINE WORK ASSOCIATED WITH THE SALE OF THE AIRCRAFT; AND

**SECTION 3. Applicability.** This act applies to aircraft sold on or after July 1, 2016.

**SECTION 4. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 23, 2016