

CHAPTER 240

TAXATION

HOUSE BILL 18-1315

BY REPRESENTATIVE(S) McLachlan and Becker J., Esgar, Exum, Ginal, Herod, Kennedy, Liston, Michaelson Jenet, Roberts, Singer, Winter, Young, Duran;
also SENATOR(S) Kefalas and Lundberg, Aguilar, Cooke, Gardner, Jones, Kagan, Martinez Humenik, Moreno, Tate, Todd.

AN ACT**CONCERNING THE EXPANSION OF THE SALES AND USE TAX EXEMPTION FOR MANUFACTURED HOMES
CONSTRUCTED IN COMPLIANCE WITH A FEDERAL SAFETY ACT.**

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

SECTION 1. In Colorado Revised Statutes, 39-26-721, **add** (3) as follows:

39-26-721. Manufactured homes. (3) BEGINNING JULY 1, 2019, THE SALE, STORAGE, USAGE, OR CONSUMPTION OF A MANUFACTURED HOME, AS DEFINED IN SECTION 39-1-102 (7.8), IS EXEMPT FROM TAXATION UNDER PARTS 1 AND 2 OF THIS ARTICLE 26.

SECTION 2. In Colorado Revised Statutes, 29-2-105, **amend** (1) introductory portion and (1)(d)(I) introductory portion; and **add** (1)(d)(I)(Q) as follows:

29-2-105. Contents of sales tax ordinances and proposals - repeal. (1) The sales tax ordinance or proposal of any incorporated town, city, or county adopted pursuant to this ~~article~~ ARTICLE 2 shall be imposed on the sale of tangible personal property at retail or the furnishing of services, as provided in subsection (1)(d) of this section. Any countywide or incorporated town or city sales tax ordinance or proposal shall include the following provisions:

(d)(I) A provision that the sale of tangible personal property and services taxable pursuant to this ~~article~~ ARTICLE 2 shall be the same as the sale of tangible personal property and services taxable pursuant to section 39-26-104, except as otherwise provided in this subsection (1)(d). The sale of tangible personal property and services taxable pursuant to this ~~article~~ ARTICLE 2 shall be subject to the same sales tax exemptions as those specified in part 7 of article 26 of title 39; except that the

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sale of the following may be exempted from a town, city, or county sales tax only by the express inclusion of the exemption either at the time of adoption of the initial sales tax ordinance or resolution or by amendment thereto:

(Q) THE EXEMPTION FOR MANUFACTURED HOMES SET FORTH IN SECTION 39-26-721 (3).

SECTION 3. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2018 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 24, 2018