

First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 19-1115.01 Gregg Fraser x4325

HOUSE BILL 19-1329

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HOUSE SPONSORSHIP

Arndt and McKean,

SENATE SPONSORSHIP

Sonnenberg,

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING THE SALES AND USE TAX TREATMENT OF CERTAIN  
102 WHOLESALE SALES RELATED TO THE PRODUCTION OF  
103 AGRICULTURAL PRODUCTS.

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Bill Summary

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Wholesale sales are not subject to sales and use taxes. The bill includes sales of fertilizer used in the production of agricultural and livestock products in the definition of "wholesale sales" for sales and use tax purposes.

The bill further specifies that, for purposes of defining a wholesale

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

sale, spray adjuvants may be sold for use in the production of agricultural and livestock products.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-26-102, **add**  
3 (19)(e) and (19)(f) as follows:

4 **39-26-102. Definitions.** As used in this article 26, unless the  
5 context otherwise requires:

6 (19) (e) "WHOLESALE SALE" INCLUDES SALES OF FERTILIZER FOR  
7 USE IN THE PRODUCTION OF AGRICULTURAL AND LIVESTOCK PRODUCTS.  
8 FOR PURPOSES OF THIS SUBSECTION (19)(e), "FERTILIZER" MEANS  
9 FERTILIZER AS DEFINED IN SECTION 35-12-103 (12), BUT NOT INCLUDING  
10 SPECIALTY FERTILIZER AS DEFINED IN SECTION 35-12-103 (30).

11 (f) "WHOLESALE SALE" INCLUDES SALES OF SPRAY ADJUVANTS FOR  
12 USE IN THE PRODUCTION OF AGRICULTURAL AND LIVESTOCK PRODUCTS.  
13 FOR PURPOSES OF THIS SUBSECTION (19)(f), "SPRAY ADJUVANTS" MEANS  
14 PRODUCTS THAT ARE USED TO INCREASE THE EFFECTIVENESS OF A  
15 PESTICIDE.

16 **SECTION 2. Safety clause.** The general assembly hereby finds,  
17 determines, and declares that this act is necessary for the immediate  
18 preservation of the public peace, health, and safety.