

**First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

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  
Appropriations

**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, 35-12-103, **amend**  
3 the introductory portion and (30) as follows:

4 **35-12-103. Definitions.** As used in this ~~article~~ ARTICLE 12, unless  
5 the context otherwise requires:

6 (30) "Specialty fertilizer" means a commercial fertilizer  
7 distributed primarily for nonfarm use, such as home gardens, lawns,  
8 shrubbery, flowers, golf courses, parks, AND cemeteries. ~~greenhouses,~~  
9 ~~hydroponic facilities, and nurseries.~~

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

12 **39-26-102. Definitions.** As used in this article 26, unless the  
13 context otherwise requires:

14 (19) (e) "WHOLESALE SALE" INCLUDES SALES OF FERTILIZER FOR  
15 USE IN THE PRODUCTION OF AGRICULTURAL AND LIVESTOCK PRODUCTS.  
16 FOR PURPOSES OF THIS SUBSECTION (19)(e), "FERTILIZER" MEANS  
17 FERTILIZER AS DEFINED IN SECTION 35-12-103 (12), BUT NOT INCLUDING  
18 SPECIALTY FERTILIZER AS DEFINED IN SECTION 35-12-103 (30).

19 (f) "WHOLESALE SALE" INCLUDES SALES OF SPRAY ADJUVANTS FOR  
20 USE IN THE PRODUCTION OF AGRICULTURAL AND LIVESTOCK PRODUCTS.  
21 FOR PURPOSES OF THIS SUBSECTION (19)(f), "SPRAY ADJUVANTS" MEANS  
22 PRODUCTS THAT ARE USED TO INCREASE THE EFFECTIVENESS OF A  
23 PESTICIDE.

24 **SECTION 3. Applicability.** This act applies to sales occurring  
25 prior to, on, or after the effective date of this act.

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