

CHAPTER 323

TAXATION

HOUSE BILL 21-1261

BY REPRESENTATIVE(S) Catlin and Cutter, Bacon, Bernett, Caraveo, Carver, Duran, Esgar, Exum, Froelich, Geitner, Gonzales-Gutierrez, Gray, Hooton, Kennedy, Kipp, Lontine, Lynch, McCluskie, McCormick, McKean, McLachlan, Michaelson Jenet, Mullica, Ortiz, Pelton, Pico, Roberts, Sandridge, Valdez D., Van Beber, Van Winkle, Will, Williams, Young, Bird, Boesenecker, Ricks, Snyder, Titone, Valdez A., Woodrow, Garnett; also SENATOR(S) Coram and Ginal, Bridges, Danielson, Gardner, Hisey, Holbert, Kirkmeyer, Lee, Liston, Lundeen, Moreno, Pettersen, Priola, Rodriguez, Scott, Simpson, Smallwood, Sonnenberg, Winter, Woodward, Garcia.

AN ACT**CONCERNING THE EXTENSION OF THE SALES AND USE TAX EXEMPTION FOR BEETLE KILL WOOD PRODUCTS.**

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

SECTION 1. In Colorado Revised Statutes, 39-26-723, **amend** (1) and (3) as follows:

39-26-723. Colorado wood products - repeal. (1) For fiscal years commencing on or after July 1, 2008, but prior to the fiscal year commencing on July 1, 2020, AND FOR FISCAL YEARS COMMENCING ON OR AFTER JULY 1, 2021, BUT PRIOR TO THE FISCAL YEAR COMMENCING ON JULY 1, 2026, all sales, storage, and use of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles, including but not limited to products such as lumber, furniture built from the salvaged trees, and wood chips or wood pellets generated from the salvaged trees, are exempt from taxation under the provisions of parts 1 and 2 of this ~~article~~ **ARTICLE 26**.

(3) This section is repealed, effective ~~July 1, 2021~~ **JULY 1, 2027**.

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

Approved: June 24, 2021

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.