

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

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 17-1209.01 Thomas Morris x4218

**SENATE BILL 17-302**

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**SENATE SPONSORSHIP**

**Coram,**

**HOUSE SPONSORSHIP**

**Catlin and McLachlan,**

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**Senate Committees**  
Finance

**House Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING A CLARIFICATION OF THE EXEMPTION FROM PROPERTY**  
102      **TAX OF SILVICULTURAL EQUIPMENT.**

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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>.)*

Current law exempts "agricultural and livestock products" from the levy and collection of property tax and defines "agriculture", for purposes of applying the exemption, to include silviculture. Current law also exempts "agricultural equipment which is used on the farm or ranch in the production of agricultural products" from the levy and collection of property tax.

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

SENATE  
2nd Reading Unamended  
May 4, 2017

The bill repeals the current exemption and instead clarifies that agricultural equipment includes silviculture personal property that is designed, adapted, and used for the planting, growing, maintenance, or harvesting of trees in a raw or unprocessed state.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-1-102, **amend** the  
3 introductory portion, (1.1), and (1.3) as follows:

4 **39-1-102. Definitions.** As used in articles 1 to 13 of this ~~title~~  
5 TITLE 39, unless the context otherwise requires:

6 (1.1) "Agricultural and livestock products" means plant or animal  
7 products in a raw or unprocessed state that are derived from the science  
8 and art of agriculture, regardless of the use of the product after its sale  
9 and regardless of the entity that purchases the product. "Agriculture", for  
10 the purposes of this subsection (1.1), means farming, ranching, animal  
11 husbandry, and horticulture. ~~Effective July 1, 2013, "agriculture" includes~~  
12 ~~silviculture.~~

13 (1.3) "Agricultural equipment which is used on the farm or ranch  
14 in the production of agricultural products":

15 (a) Means any personal property used on a farm or ranch, as  
16 defined in subsections (3.5) and (13.5) of this section, for planting,  
17 growing, and harvesting agricultural products or for raising or breeding  
18 livestock for the primary purpose of obtaining a monetary profit; and

19 (b) Includes:

20 (I) Any mechanical system used on the farm or ranch for the  
21 conveyance and storage of animal products in a raw or unprocessed state,  
22 regardless of whether or not such mechanical system is affixed to real  
23 property; AND

1           (II) SILVICULTURE PERSONAL PROPERTY THAT IS DESIGNED,  
2 ADAPTED, AND USED FOR THE PLANTING, GROWING, MAINTENANCE, OR  
3 HARVESTING OF TREES IN A RAW OR UNPROCESSED STATE.

4           **SECTION 2. Applicability.** This act applies to tax years  
5 beginning on or after January 1, 2017.

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