

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

**PREAMENDED**

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

LLS NO. 21-0907.01 Gregg Fraser x4325

**HOUSE BILL 21-1261**

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**HOUSE SPONSORSHIP**

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**SENATE SPONSORSHIP**

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**House Committees**

Agriculture, Livestock, & Water  
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Appropriations

**Senate Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101 **CONCERNING THE EXTENSION OF THE SALES AND USE TAX EXEMPTION**  
102 **FOR BEETLE KILL WOOD 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>.)*

Statutes exempted the sale of wood and wood products from trees killed by pine and spruce beetles in the state from sales and use tax from 2008 through June 2020. The bill extends the exemption through June 2026.

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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.*

HOUSE  
3rd Reading Unamended  
May 12, 2021

HOUSE  
Amended 2nd Reading  
May 11, 2021

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

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

4 **39-26-723. Colorado wood products - repeal.** (1) For fiscal  
5 years commencing on or after July 1, 2008, but prior to the fiscal year  
6 commencing on July 1, 2020, AND FOR FISCAL YEARS COMMENCING ON OR  
7 AFTER JULY 1, 2021, BUT PRIOR TO THE FISCAL YEAR COMMENCING ON  
8 JULY 1, 2026, all sales, storage, and use of wood from salvaged trees  
9 killed or infested in Colorado by mountain pine beetles or spruce beetles,  
10 including but not limited to products such as lumber, furniture built from  
11 the salvaged trees, and wood chips or wood pellets generated from the  
12 salvaged trees, are exempt from taxation under the provisions of parts 1  
13 and 2 of this ~~article~~ ARTICLE 26.

14 (3) This section is repealed, effective ~~July 1, 2021~~ JULY 1, 2027.

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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, or safety.