

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

**REENGROSSED**

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

LLS NO. 23-0846.01 Jason Gelender x4330

**SENATE BILL 23-204**

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**SENATE SPONSORSHIP**

**Pelton B.**, Ginal, Gardner, Kirkmeyer, Lundeen, Pelton R., Priola, Roberts, Will

**HOUSE SPONSORSHIP**

**Pugliese**, Taggart

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**Senate Committees**

Agriculture & Natural Resources

**House Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING THE CORRECTION OF A DEFECTIVE DATE REFERENCE TO**  
102                    **PROPERLY REFLECT THE LEGISLATIVE INTENT THAT**  
103                    **AGRICULTURAL EQUIPMENT THAT IS USED IN ANY CONTROLLED**  
104                    **ENVIRONMENT AGRICULTURAL FACILITY BE EXEMPT FROM THE**  
105                    **PROPERTY TAXATION FOR ONLY FIVE YEARS.**

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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/>.)*

**Statutory Revision Committee.** House Bill 22-1301 enacted a property tax exemption for agricultural equipment that is used in any

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

SENATE  
3rd Reading Unamended  
April 5, 2023

SENATE  
2nd Reading Unamended  
April 4, 2023

controlled environment agricultural facility. The Senate adopted an amendment to the bill that was intended, as described by the amendment sponsor when the Senate considered the amendment on second reading, to limit the exemption to 5 property tax years, specifically the 2023, 2024, 2025, 2026, and 2027 property tax years. However, the amendment, and the bill as subsequently enacted, stated that the exemption is available "prior to January 2, 2028," rather than "prior to January 1, 2028,". Because the assessment date on which the status of property as taxable or tax-exempt is determined is January 1 of each property tax year, the exemption will also be allowed for the 2028 property tax year if the defective date reference is not corrected. The bill corrects the defective date reference by changing it from "January 2, 2028," to "January 1, 2028,".

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-3-122, **amend** (2)  
3 as follows:

4           **39-3-122. Agricultural equipment used in production of**  
5 **agricultural products - CEA facilities - exemption.** (2) On and after  
6 January 1, 2023, but prior to ~~January 2, 2028~~ JANUARY 1, 2028,  
7 agricultural equipment that is used in any CEA facility is exempt from the  
8 levy and collection of property tax.

9           **SECTION 2. Act subject to petition - effective date.** This act  
10 takes effect at 12:01 a.m. on the day following the expiration of the  
11 ninety-day period after final adjournment of the general assembly; except  
12 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
13 of the state constitution against this act or an item, section, or part of this  
14 act within such period, then the act, item, section, or part will not take  
15 effect unless approved by the people at the general election to be held in  
16 November 2024 and, in such case, will take effect on the date of the  
17 official declaration of the vote thereon by the governor.