

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Rural Affairs & Agriculture.

HB19-1162 be amended as follows:

1 Amend printed bill, page 2, after line 1 insert:

2 "SECTION 1. In Colorado Revised Statutes, 29-2-105, amend  
3 (1)(d)(I)(F) as follows:

4 **29-2-105. Contents of sales tax ordinances and proposals -**  
5 **repeal.** (1) The sales tax ordinance or proposal of any incorporated town,  
6 city, or county adopted pursuant to this article 2 shall be imposed on the  
7 sale of tangible personal property at retail or the furnishing of services,  
8 as provided in subsection (1)(d) of this section. Any countywide or  
9 incorporated town or city sales tax ordinance or proposal shall include the  
10 following provisions:

11 (d) (I) A provision that the sale of tangible personal property and  
12 services taxable pursuant to this article 2 shall be the same as the sale of  
13 tangible personal property and services taxable pursuant to section  
14 39-26-104, except as otherwise provided in this subsection (1)(d). The  
15 sale of tangible personal property and services taxable pursuant to this  
16 article 2 shall be subject to the same sales tax exemptions as those  
17 specified in part 7 of article 26 of title 39; except that the sale of the  
18 following may be exempted from a town, city, or county sales tax only by  
19 the express inclusion of the exemption either at the time of adoption of  
20 the initial sales tax ordinance or resolution or by amendment thereto:

21 (F) The exemption for sales of farm equipment and farm  
22 equipment under lease or contract specified in section 39-26-716 (2)(b)  
23 and (2)(c). ~~C.R.S.~~; THE EXPRESS INCLUSION OF THE EXEMPTION BY A  
24 TOWN, CITY, OR COUNTY BEFORE THE EFFECTIVE DATE OF THIS  
25 SUBSECTION (1)(d)(I)(F), AS AMENDED, DOES NOT EXEMPT FROM THE  
26 TOWN, CITY, OR COUNTY SALES TAX ANY VISUAL, ELECTRONIC  
27 IDENTIFICATION, OR MATCHED PAIR EAR TAGS AND ELECTRONIC  
28 IDENTIFICATION READERS USED TO SCAN EAR TAGS THAT ARE USED BY A  
29 FARM OPERATOR TO IDENTIFY OR TRACK FOOD ANIMALS, INCLUDING  
30 ANIMALS USED FOR FOOD OR IN THE PRODUCTION OF FOOD, THAT WERE  
31 ADDED TO THE DEFINITION OF "FARM EQUIPMENT" SET FORTH IN SECTION  
32 39-26-716 (1)(d) BY HOUSE BILL 19-1162, ENACTED IN 2019, AND  
33 THEREBY EXEMPTED FROM STATE SALES AND USE TAXES BUT SUCH A  
34 TOWN, CITY, OR COUNTY MAY EXPRESSLY EXEMPT SUCH ITEMS BY A  
35 SUBSEQUENT AMENDMENT TO ITS SALES TAX ORDINANCE OR  
36 RESOLUTION."

37 Renumber succeeding sections accordingly.

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