

HOUSE COMMITTEE OF REFERENCE AMENDMENT
Committee on Finance.

HB21-1024 be amended as follows:

1 Amend the Transportation and Local Government Committee Report,
2 dated March 23, 2021, page 1, strike lines 2 through 12 and substitute:

3 **""SECTION 1. Legislative declaration.** The general assembly
4 hereby declares that this act is not intended to affect the regulation of new
5 or used powersports or motor vehicle manufacturers, distributors,
6 wholesalers, dealers, buyer's agents, or salespersons under article 20 of
7 title 44, Colorado Revised Statutes, vessels under article 13 of title 33,
8 Colorado Revised Statutes, or off-highway vehicles under article 14.5 of
9 title 33, Colorado Revised Statutes.

10 **SECTION 2.** In Colorado Revised Statutes, 39-26-706, **add** (6)
11 as follows:

12 **39-26-706. Miscellaneous sales and use tax exemptions -**
13 **internet access - refractory materials - precious metal bullion and**
14 **coins.** (6) THE FOLLOWING ARE EXEMPT FROM TAXATION UNDER PART 1
15 OF THIS ARTICLE 26:

16 (a) THE SALE, USE, STORAGE, OR CONSUMPTION OF AN
17 OFF-HIGHWAY VEHICLE, AS DEFINED IN SECTION 42-6-102 (11.5), ON OR
18 AFTER JULY 1, 2014, AND BEFORE JULY 1, 2023, BETWEEN INDIVIDUALS
19 WHEN NEITHER OF THE INDIVIDUALS IS A MOTOR VEHICLE DEALER OR AN
20 OFF-HIGHWAY VEHICLE DEALER, AS DEFINED IN SECTION 42-6-102 (11.7);
21 OR

22 (b) THE SALE, USE, STORAGE, OR CONSUMPTION OF AN
23 OFF-HIGHWAY VEHICLE, AS DEFINED IN SECTION 42-6-102 (11.5), THAT".

24 Page 1, line 17, strike "2." and substitute "3.".

25 Page 2, strike lines 4 through 6 and substitute:

26 "(B) A PERSONAL WATERCRAFT USED TO TRAVEL OVER WATER.".

27 Page 2, line 27, strike "6." and substitute "7.".

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