

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

**INTRODUCED**

LLS NO. 17-0079.01 Nicole Myers x4326

**HOUSE BILL 17-1103**

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**HOUSE SPONSORSHIP**

**Nordberg and Pabon**, Williams D.

**SENATE SPONSORSHIP**

**Gardner and Moreno**,

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING A STATE SALES AND USE TAX EXEMPTION FOR HISTORIC**  
102      **AIRCRAFT ON LOAN FOR PUBLIC DISPLAY.**

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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/>.)*

Beginning July 1, 2017, the bill creates a state sales and use tax exemption for a historic aircraft that is on loan for public display, demonstration, educational, or museum promotional purposes (public display) in the state if:

!      The historic aircraft is on loan for public display to a publicly owned or nonprofit museum in the state;

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.*

- ! The historic aircraft will be used only for public display while within the state but away from the museum to which the historic aircraft is on loan; and
- ! The museum to which the historic aircraft is on loan for public display is open to the public for at least 20 hours every week.

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

2           **SECTION 1. Legislative declaration.** The general assembly  
3 finds, determines, and declares that the primary purpose of the sales and  
4 use tax exemption in section 39-26-711.9 is to encourage the owners of  
5 historic aircraft to loan the historic aircraft to museums in the state for  
6 public display, demonstration, educational, or museum promotional  
7 purposes.

8           **SECTION 2.** In Colorado Revised Statutes, **add** 39-26-711.9 as  
9 follows:

10           **39-26-711.9. Historic aircraft on loan for public display -**  
11 **definition.** (1) BEGINNING JULY 1, 2017, A HISTORIC AIRCRAFT THAT IS  
12 ON LOAN FOR PUBLIC DISPLAY, DEMONSTRATION, EDUCATIONAL, OR  
13 MUSEUM PROMOTIONAL PURPOSES IS EXEMPT FROM TAXATION UNDER THE  
14 PROVISIONS OF PARTS 1 AND 2 OF THIS ARTICLE 26 IF:

15           (a) THE HISTORIC AIRCRAFT IS ON LOAN FOR PUBLIC DISPLAY,  
16 DEMONSTRATION, EDUCATIONAL, OR MUSEUM PROMOTIONAL PURPOSES TO  
17 A PUBLICLY OWNED MUSEUM IN THE STATE OR TO A NONPROFIT MUSEUM  
18 IN THE STATE THAT OPERATES UNDER SECTION 501 (c)(3) OF THE FEDERAL  
19 "INTERNAL REVENUE CODE OF 1986", AS AMENDED;

20           (b) THE HISTORIC AIRCRAFT WILL BE USED ONLY FOR PUBLIC  
21 DISPLAY, DEMONSTRATION, EDUCATIONAL, OR MUSEUM PROMOTIONAL  
22 PURPOSES WHILE WITHIN THE STATE BUT AWAY FROM THE MUSEUM TO

1 WHICH THE HISTORIC AIRCRAFT IS ON LOAN; AND

2 (c) THE MUSEUM TO WHICH THE HISTORIC AIRCRAFT IS ON LOAN  
3 FOR PUBLIC DISPLAY, DEMONSTRATION, EDUCATIONAL, OR MUSEUM  
4 PROMOTIONAL PURPOSES IS OPEN TO THE PUBLIC FOR AT LEAST TWENTY  
5 HOURS EVERY WEEK.

6 (2) FOR PURPOSES OF THIS SECTION, "HISTORIC AIRCRAFT" MEANS  
7 ANY ORIGINAL, RESTORED, OR REPLICA OF A HEAVIER-THAN-AIR AIRCRAFT  
8 THAT IS AT LEAST THIRTY-FIVE YEARS OLD.

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