HOUSE BILL 19-1011

BY REPRESENTATIVE(S) Hooton, Arndt, McKean, Caraveo, Humphrey, Jaquez Lewis, Kipp, Lontine, Melton, Michaelson Jenet, Snyder, Titone; also SENATOR(S) Tate, Moreno, Zenzinger, Bridges, Crowder, Gardner, Winter.

CONCERNING CLARIFICATION OF THE SCOPE OF AN EXISTING SALES TAX EXEMPTION FOR MANUFACTURED HOMES.

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

SECTION 1. Legislative declaration. The general assembly declares that the purpose of this legislation, enacted in 2019, is to effect a nonsubstantive change in statute to clarify the scope of an existing state sales and use tax exemption for manufactured homes. The general assembly further declares that the addition of such clarifying language to the section does not in any way alter the scope or applicability of the statutory section involved.

SECTION 2. In Colorado Revised Statutes, 39-26-721, amend (1) and (2) as follows:

39-26-721. Manufactured homes. (1) Forty-eight percent of the
purchase price of factory-built housing, as such housing is defined in section 24-32-3302 (10), C.R.S., shall be a manufactured home, as defined in section 42-1-102 (106)(b), is exempt from taxation under part 1 of this article 26; except that the entire purchase price in any subsequent sale of such a manufactured home, as such vehicle is defined in section 42-1-102 (106)(b), C.R.S., after such manufactured home has been once subject to the payment of sales tax by virtue of section 39-26-113, shall be exempt from taxation under part 1 of this article 26.

(2) The storage, use, or consumption of a manufactured home, as such vehicle is defined in section 42-1-102 (106)(b), C.R.S., after such manufactured home has been once subject to the payment of use tax by virtue of section 39-26-208, shall be exempt from taxation under the provisions of part 2 of this article 26.

SECTION 3. Act subject to petition - effective date. This act takes effect September 1, 2019; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within the ninety-day period after final adjournment of the general assembly, then the act, item, section, or part will
not take effect unless approved by the people at the general election to be held in November 2020 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

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KC Becker                       Leroy M. Garcia
SPEAKER OF THE HOUSE           PRESIDENT OF
OF REPRESENTATIVES             THE SENATE

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Marilyn Eddins                   Cindi L. Markwell
CHIEF CLERK OF THE HOUSE       SECRETARY OF
OF REPRESENTATIVES             THE SENATE

APPROVED________________________________________
(Date and Time)

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Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO