



Legislative  
Council Staff

*Nonpartisan Services for Colorado's Legislature*

**FISCAL NOTE**

**Drafting Number:** LLS 19-0259  
**Prime Sponsors:** Rep. Hooton  
Sen. Tate

**Date:** January 11, 2019  
**Bill Status:** House Trans. & Local Govt.  
**Fiscal Analyst:** Meredith Moon | 303-866-2633  
Meredith.Moon@state.co.us

**Bill Topic:** SCOPE OF MANUFACTURED HOME SALES TAX EXEMPTION

**Summary of Fiscal Impact:** **No fiscal impact.** This bill changes the reference to the definition of manufactured homes to conform with existing practice for administering a sales tax exemption.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** This fiscal note reflects the introduced bill. This bill is recommended by the Statutory Revision Committee.

**Summary of Legislation**

This bill changes statutory language to conform with existing practice at the Department of Revenue. Current law references a definition of manufactured housing that no longer exists. In its place is a definition for modular homes. This bill changes the definition to that of a "manufactured home," which includes both modular and manufactured homes. Mentions of the word "vehicle" are also removed to conform with accompanying statutory references that expressly state a manufactured home cannot have motive power.

**Assessment of No Fiscal Impact**

This bill is not anticipated to change how the sales tax exemption is administered in practice by the Department of Revenue, or increase the revenue, expenditure or workload of any state agency or local government. For these reasons, the bill is assessed as having no fiscal impact.

**Effective Date**

The bill takes effect July 1, 2019.

**State and Local Government Contacts**

Counties  
Local Affairs

Information Technology  
Municipalities

Law  
Revenue