



Legislative
Council Staff

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HB 19-1011

FINAL FISCAL NOTE

Drafting Number:	LLS 19-0259	Date:	August 1, 2019
Prime Sponsors:	Rep. Hooton Sen. Tate	Bill Status:	Signed into Law
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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: The final fiscal note reflects the enacted bill.

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 was signed into law by the Governor on February 28, 2019, and takes effect September 1, 2019, assuming no referendum petition is filed.

State and Local Government Contacts

Counties	Information Technology	Law
Local Affairs	Municipalities	Revenue

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit: leg.colorado.gov/fiscalnotes.