

CHAPTER 9

TAXATION

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.

AN ACT**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~~ IT has been once subject to the payment of sales tax by virtue of section 39-26-113, ~~shall be~~ is 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~~ THE manufactured home has been once subject to the payment of use tax by virtue of section 39-26-208, ~~shall be~~ is exempt from taxation under ~~the provisions of~~ part 2 of this article **26**.

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

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.

Approved: February 28, 2019