

CHAPTER 267

TAXATION

HOUSE BILL 19-1329

BY REPRESENTATIVE(S) Arndt and McKean, Bockenfeld, Buck, Buckner, Caraveo, Duran, Galindo, Garnett, Herod, Hooton, Humphrey, Kennedy, Lewis, McCluskie, McLachlan, Mullica, Pelton, Roberts, Saine, Sandridge, Snyder, Soper, Titone, Valdez A., Valdez D., Will, Wilson;
also SENATOR(S) Sonnenberg and Garcia, Bridges, Cooke, Coram, Crowder, Donovan, Gardner, Ginal, Hisey, Lundeen, Marble, Priola, Rankin, Scott, Smallwood, Story, Tate, Todd, Williams A., Woodward.

AN ACT**CONCERNING THE SALES AND USE TAX TREATMENT OF CERTAIN WHOLESALE SALES RELATED TO THE PRODUCTION OF AGRICULTURAL PRODUCTS.**

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

SECTION 1. In Colorado Revised Statutes, 35-12-103, **amend** the introductory portion and (30) as follows:

35-12-103. Definitions. As used in this ~~article~~ ARTICLE 12, unless the context otherwise requires:

(30) "Specialty fertilizer" means a commercial fertilizer distributed primarily for nonfarm use, such as home gardens, lawns, shrubbery, flowers, golf courses, parks, AND cemeteries. ~~greenhouses, hydroponic facilities, and nurseries.~~

SECTION 2. In Colorado Revised Statutes, 39-26-102, **add** (19)(e), (19)(f), and (19)(g) as follows:

39-26-102. Definitions. As used in this article 26, unless the context otherwise requires:

(19) (e) "WHOLESALE SALE" INCLUDES SALES OF FERTILIZER FOR USE IN THE PRODUCTION OF AGRICULTURAL COMMODITIES. FOR PURPOSES OF THIS SUBSECTION (19)(e), "FERTILIZER" MEANS FERTILIZER AS DEFINED IN SECTION 35-12-103 (12), BUT NOT INCLUDING SPECIALTY FERTILIZER AS DEFINED IN SECTION 35-12-103 (30).

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.

(f) "WHOLESALE SALE" INCLUDES SALES OF SPRAY ADJUVANTS FOR USE IN THE PRODUCTION OF AGRICULTURAL COMMODITIES. FOR PURPOSES OF THIS SUBSECTION (19)(f), "SPRAY ADJUVANTS" MEANS PRODUCTS THAT ARE USED TO INCREASE THE EFFECTIVENESS OF A PESTICIDE.

(g) FOR PURPOSES OF THIS SUBSECTION (19), "AGRICULTURAL COMMODITIES" DOES NOT INCLUDE PRODUCTS REGULATED UNDER ARTICLES 11 AND 12 OF TITLE 44.

SECTION 3. Applicability. This act applies to sales occurring prior to, on, or after the effective date of this act.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: May 23, 2019