

CHAPTER 278

**TAXATION**

**SENATE BILL 94-212**

BY SENATORS Wattenberg, Ament, Hopper, Norton, and R. Powers;  
also REPRESENTATIVES Ratterree, Acquafresca, Chlouber, George, Martin, and Taylor.

**AN ACT**

**CONCERNING THE EXEMPTION OF DYED SPECIAL FUEL FROM COLORADO EXCISE TAXATION.**

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

**SECTION 1.** 39-27-202 (2), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

**39-27-202. Tax imposed - exemptions - ex-tax purchases.** (2) (c) ALL PURCHASES OF SPECIAL FUEL DYED IN ACCORDANCE WITH FEDERAL REGULATIONS AND ON WHOSE SALE NO FEDERAL EXCISE TAX IS IMPOSED SHALL BE EXEMPT FROM THE PROVISIONS OF THIS PART 2 IF THE SELLER GIVES NOTICE TO THE PURCHASER IN ACCORDANCE WITH FEDERAL REGULATIONS THAT THE DYED SPECIAL FUEL IS NOT LEGAL FOR TAXABLE USE. FOR PURPOSES OF THIS PARAGRAPH (c), "TAXABLE USE" MEANS ANY USE ON WHICH AN EXCISE TAX ON SPECIAL FUEL IS IMPOSED.

**SECTION 2. Effective date.** This act shall take effect July 1, 1994.

**SECTION 3. 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 31, 1994

*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*