

CHAPTER 61

TAXATION

SENATE BILL 95-169

BY SENATOR Mutzebaugh;
also REPRESENTATIVE Tucker.

AN ACT

CONCERNING AN EXEMPTION FROM THE SPECIAL FUEL TAX FOR SPECIAL FUEL BROUGHT INTO THE STATE OF COLORADO IN THE FUEL TANK OF A MOTOR VEHICLE OTHER THAN A QUALIFIED MOTOR VEHICLE.

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

SECTION 1. 39-27-202 (2), Colorado Revised Statutes, 1994 Repl. Vol., is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

39-27-202. Tax imposed - exemptions - ex-tax purchases. (2) (d) ANY PERSON OPERATING A VEHICLE OTHER THAN A QUALIFIED MOTOR VEHICLE PURSUANT TO THE MOTOR FUEL TAX COOPERATIVE AGREEMENT ENTERED INTO UNDER PART 3 OF THIS ARTICLE MAY BRING INTO THIS STATE FOR THE OPERATION OF SUCH VEHICLE ONLY THE AMOUNT OF SPECIAL FUEL THAT IS IN THE ORDINARY FUEL TANK ATTACHED TO SUCH VEHICLE WITHOUT BEING LIABLE FOR THE PAYMENT OF THE TAX UNDER THIS PART 2.

SECTION 2. 39-27-205 (3) (a), Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

39-27-205. Tax collection. (3) (a) Except as provided in paragraph ~~(e)~~ (a) of subsection (2) of this section AND IN SECTION 39-27-202 (2) (d), every person who imports into this state special fuel within the fuel tank of a motor vehicle and who is not required to report special fuel usage under the provisions of subsection (2) of this section shall obtain from the port of entry, or from the office of the department of revenue nearest the point of entry into this state, or from any officer of the Colorado state patrol a single trip permit ~~which~~ THAT shall contain a description of the motor vehicle, a description of the points of travel within the state of Colorado, and such other information as the executive director may require. At the time of issuance of such single trip permit, a tax will be computed and paid based on the consumption

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

rate of four miles per gallon for special fuel consumed within Colorado at the special fuel tax rate provided by section 39-27-202. A fee of one dollar shall be paid for each single trip permit, and the permit shall be valid for a period of seventy-two hours.

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: April 7, 1995