

HOUSE COMMITTEE OF REFERENCE AMENDMENT
Committee on Appropriations.

SB25-026 be amended as follows:

1 Amend reengrossed bill, page 4, line 18, strike "**amend**".

2 Page 4, strike line 19 and substitute "**add** (19)(f.5)".

3 Page 4, strike lines 23 through 27.

4 Page 5, strike lines 1 through 4 and substitute:

5 "(19)(f.5) "WHOLESALE SALE" INCLUDES SALES OF AGRICULTURAL
6 COMPOUNDS FOR USE IN THE PRODUCTION OF AGRICULTURAL
7 COMMODITIES. FOR PURPOSES OF THIS SUBSECTION (19)(f.5), FOR INCOME
8 TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2026, "AGRICULTURAL
9 COMPOUNDS" MEANS SOIL CONDITIONERS, PLANT AMENDMENTS, PLANT
10 GROWTH REGULATORS, MULCHES, COMPOST, SOIL USED FOR
11 ABOVEGROUND PRODUCTION OF AGRICULTURAL COMMODITIES, MANURE,
12 FISH FOR NON-STOCKING PURPOSES, FISH EMBRYOS, AND FISH EGGS.".

13 Page 8, after line 25 insert:

14 "**SECTION 11.** In Colorado Revised Statutes, 39-1-104.2, **amend**
15 (3)(s)(I) introductory portion as follows:

16 **39-1-104.2. Residential real property - valuation for**
17 **assessment - legislative declaration - definitions.** (3) (s) (I) For
18 property tax years commencing on or after January 1, 2025, but before
19 January 1, 2027, ~~if there are sufficient excess state revenues~~, the valuation
20 for assessment for qualified-senior primary residence real property,
21 including multi-family qualified-senior primary residence real property,
22 is:".

23 Renumber succeeding section accordingly.

24 Strike "DEDUCTION" and substitute "SUBTRACTION" on: **Page 5**, line 27;
25 and **Page 6**, lines 5, 7, 17, 22, and 24.

26 Strike "DEDUCTIONS" and substitute "SUBTRACTIONS" on: **Page 6**, lines 8
27 and 25.

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