

HOUSE COMMITTEE OF REFERENCE AMENDMENT  
Committee on Finance.

HB19-1240 be amended as follows:

- 1 Amend printed bill, page 23, after line 8 insert:
- 2       **"SECTION 5.** In Colorado Revised Statutes, 39-26-113, **add**  
3 (5.5) as follows:  
4       **39-26-113. Collection of sales tax - motor vehicles -**  
5 **off-highway vehicles - exemption - process for motor vehicles sold at**  
6 **auction - exception - definition.** (5.5) THE SALE OF PERSONAL PROPERTY  
7 ON WHICH A SPECIFIC OWNERSHIP TAX HAS BEEN PAID OR IS PAYABLE IS  
8 EXEMPT FROM THE SALES TAX IMPOSED BY ANY SPECIAL DISTRICT OR  
9 AUTHORITY AUTHORIZED TO LEVY A SALES TAX PURSUANT TO TITLE 24,  
10 25, 29, 30, 32, 37, OR 43, WHEN THE SALE MEETS BOTH OF THE FOLLOWING  
11 CONDITIONS:  
12       (a) THE PURCHASER IS A NONRESIDENT OF, OR HAS HIS OR HER  
13 PRINCIPAL PLACE OF BUSINESS OUTSIDE OF, THE DISTRICT OR AUTHORITY;  
14 AND  
15       (b) THE PERSONAL PROPERTY IS REGISTERED OR REQUIRED TO BE  
16 REGISTERED OUTSIDE THE LIMITS OF THE DISTRICT OR AUTHORITY UNDER  
17 THE LAWS OF THIS STATE.".
- 18 Rerumber succeeding sections accordingly.

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