An Act

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.

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
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).

(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.

KC Becker  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

Jerry M. Garcia  
PRESIDENT OF  
THE SENATE

Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED  
May 23, 2019 at 1:03 p.m.  
(Date and Time)

Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO

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