

# An Act

HOUSE BILL 22-1311

BY REPRESENTATIVE(S) Pico and Woodrow, Lynch, Valdez D., Snyder;  
also SENATOR(S) Woodward, Kirkmeyer, Moreno, Zenzinger.

CONCERNING THE CORRECTION OF TECHNICAL DEFECTS WITH DEFINITIONS THAT RESULTED FROM A RESTRUCTURING OF THE GASOLINE AND SPECIAL FUEL TAX IN 2021.

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

**SECTION 1.** In Colorado Revised Statutes, 39-27-101, **amend** (4.2) and (12) as follows:

**39-27-101. Definitions - construction.** As used in this part 1, unless the context otherwise requires:

(4.2) "Bulk transfer and terminal system" means the distribution system for gasoline and special fuel consisting of refineries, pipelines, vessels, and terminals. Gasoline or special fuel in the tank of any vehicle or in any trailer, truck, or other equipment suitable for ground transportation is not in the bulk transfer and terminal system. Gasoline OR SPECIAL FUEL in any railcar is not in the bulk transfer and terminal system unless it is

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

being transferred from a refinery to a terminal operated by the refiner.

(12) "Gasoline" means any flammable liquid used primarily as a fuel for the propulsion of motor vehicles, motor boats, or aircraft. "Gasoline" does not include diesel engine fuel, kerosene, liquefied petroleum gas, or natural gas; EXCEPT THAT "GASOLINE" DOES INCLUDE PRODUCTS, INCLUDING KEROSENE, SPECIALLY PREPARED FOR, SOLD FOR, AND USED IN AIRCRAFT. Except as otherwise provided in this subsection (12), any product once blended with gasoline is considered gasoline for purposes of the excise tax imposed pursuant to this part 1.

**SECTION 2. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in

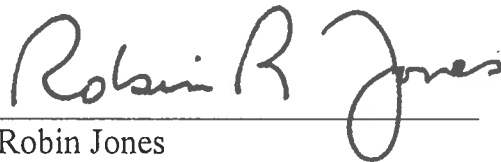
November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



Alec Garnett  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES



Steve Fenberg  
PRESIDENT OF  
THE SENATE

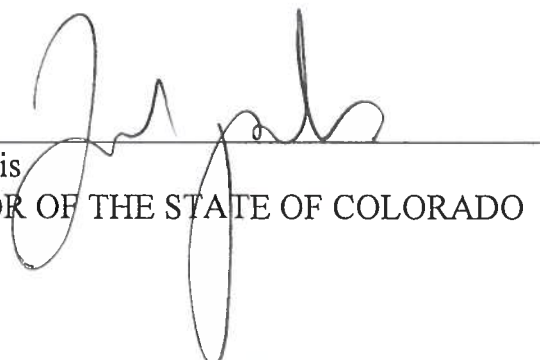


Robin Jones  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES



Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED June 8, 2022 at 12:05 pm  
(Date and Time)



Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO