



Legislative  
Council Staff

*Nonpartisan Services for Colorado's Legislature*

# FINAL FISCAL NOTE

<b>Drafting Number:</b>	LLS 18-0069	<b>Date:</b>	September 13, 2018
<b>Prime Sponsors:</b>	Sen. Moreno Rep. Arndt	<b>Bill Status:</b>	Signed into Law
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**Bill Topic:** REORGANIZE DRUGS AND MEDICAL DEVICES SALES TAX EXEMPTION

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**Summary of Fiscal Impact:** **No Fiscal Impact.** This bill consolidates duplicative definitions and cleans up statutory language concerning state sales tax exemptions for prescription drugs and medical devices. It will have no fiscal impact.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the enacted bill.

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## Summary of Legislation

This bill consolidates duplicative definitions and cleans up statutory language concerning state sales tax exemptions for prescription drugs and medical devices. It also relocates a definition so that all relevant definitions are in the same section of statute.

## Assessment of No Fiscal Impact

Updating and reorganizing these definitions for prescription drugs and medical devices will not affect revenue or expenditures for state or local government. Therefore, it is assessed as having no fiscal impact.

## Effective Date

The bill was signed into law by the Governor on April 12, 2018, and took effect August 8, 2018.

## State and Local Government Contacts

Health Care Policy and Financing  
Information Technology  
Revenue

Human Services  
Regulatory Agencies