

**First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 19-1115.01 Gregg Fraser x4325

**HOUSE BILL 19-1329**

**HOUSE SPONSORSHIP**

**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

**SENATE SPONSORSHIP**

**Sonnenberg and Garcia**, Bridges, Cooke, Coram, Crowder, Donovan, Gardner, Ginal, Hisey, Lundeen, Marble, Priola, Rankin, Scott, Smallwood, Story, Tate, Todd, Williams A., Woodward

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**House Committees**

Finance  
Appropriations

**Senate Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101     **CONCERNING THE SALES AND USE TAX TREATMENT OF CERTAIN**  
102             **WHOLESALE SALES RELATED TO THE PRODUCTION OF**  
103             **AGRICULTURAL PRODUCTS.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Wholesale sales are not subject to sales and use taxes. The bill includes sales of fertilizer used in the production of agricultural and livestock products in the definition of "wholesale sales" for sales and use tax purposes.

The bill further specifies that, for purposes of defining a wholesale

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

SENATE  
3rd Reading Unamended  
May 3, 2019

SENATE  
2nd Reading Unamended  
May 2, 2019

HOUSE  
3rd Reading Unamended  
May 1, 2019

HOUSE  
Amended 2nd Reading  
April 30, 2019

sale, spray adjuvants may be sold for use in the production of agricultural and livestock products.

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

2 **SECTION 1.** In Colorado Revised Statutes, 35-12-103, **amend**  
3 the introductory portion and (30) as follows:

4 **35-12-103. Definitions.** As used in this ~~article~~ ARTICLE 12, unless  
5 the context otherwise requires:

6 (30) "Specialty fertilizer" means a commercial fertilizer  
7 distributed primarily for nonfarm use, such as home gardens, lawns,  
8 shrubbery, flowers, golf courses, parks, AND cemeteries. ~~greenhouses,~~  
9 ~~hydroponic facilities, and nurseries.~~

10 **SECTION 2.** In Colorado Revised Statutes, 39-26-102, **add**  
11 (19)(e), (19)(f), and (19)(g) as follows:

12 **39-26-102. Definitions.** As used in this article 26, unless the  
13 context otherwise requires:

14 (19) (e) "WHOLESALE SALE" INCLUDES SALES OF FERTILIZER FOR  
15 USE IN THE PRODUCTION OF AGRICULTURAL ~~COMMODITIES.~~ FOR PURPOSES  
16 OF THIS SUBSECTION (19)(e), "FERTILIZER" MEANS FERTILIZER AS DEFINED  
17 IN SECTION 35-12-103 (12), BUT NOT INCLUDING SPECIALTY FERTILIZER AS  
18 DEFINED IN SECTION 35-12-103 (30).

19 (f) "WHOLESALE SALE" INCLUDES SALES OF SPRAY ADJUVANTS FOR  
20 USE IN THE PRODUCTION OF AGRICULTURAL ~~COMMODITIES.~~ FOR PURPOSES  
21 OF THIS SUBSECTION (19)(f), "SPRAY ADJUVANTS" MEANS PRODUCTS THAT  
22 ARE USED TO INCREASE THE EFFECTIVENESS OF A PESTICIDE.

23 (g) FOR PURPOSES OF THIS SUBSECTION (19), "AGRICULTURAL  
24 ~~COMMODITIES"~~ DOES NOT INCLUDE PRODUCTS REGULATED UNDER  
25 ~~ARTICLES 11 AND 12 OF TITLE 44.~~

1           **SECTION 3. Applicability.** This act applies to sales occurring  
2 prior to, on, or after the effective date of this act.

3           **SECTION 4. Safety clause.** The general assembly hereby finds,  
4 determines, and declares that this act is necessary for the immediate  
5 preservation of the public peace, health, and safety.