

NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.



HOUSE BILL 21-1261

BY REPRESENTATIVE(S) Catlin and Cutter, Bacon, Bennett, Caraveo, Carver, Duran, Esgar, Exum, Froelich, Geitner, Gonzales-Gutierrez, Gray, Hooton, Kennedy, Kipp, Lontine, Lynch, McCluskie, McCormick, McKean, McLachlan, Michaelson Jenet, Mullica, Ortiz, Pelton, Pico, Roberts, Sandridge, Valdez D., Van Beber, Van Winkle, Will, Williams, Young, Bird, Boesenecker, Ricks, Snyder, Titone, Valdez A., Woodrow, Garnett;

also SENATOR(S) Coram and Ginal, Bridges, Danielson, Gardner, Hisey, Holbert, Kirkmeyer, Lee, Liston, Lundeen, Moreno, Pettersen, Priola, Rodriguez, Scott, Simpson, Smallwood, Sonnenberg, Winter, Woodward, Garcia.

CONCERNING THE EXTENSION OF THE SALES AND USE TAX EXEMPTION FOR
BEETLE KILL WOOD PRODUCTS.

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

SECTION 1. In Colorado Revised Statutes, 39-26-723, **amend** (1) and (3) as follows:

39-26-723. Colorado wood products - repeal. (1) For fiscal years commencing on or after July 1, 2008, but prior to the fiscal year

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.

commencing on July 1, 2020, AND FOR FISCAL YEARS COMMENCING ON OR AFTER JULY 1, 2021, BUT PRIOR TO THE FISCAL YEAR COMMENCING ON JULY 1, 2026, all sales, storage, and use of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles, including but not limited to products such as lumber, furniture built from the salvaged trees, and wood chips or wood pellets generated from the salvaged trees, are exempt from taxation under the provisions of parts 1 and 2 of this ~~article~~ ARTICLE 26.

(3) This section is repealed, effective ~~July 1, 2021~~ JULY 1, 2027.

SECTION 2. Safety clause. The general assembly hereby finds,

determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

Alec Garnett
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Leroy M. Garcia
PRESIDENT OF
THE SENATE

Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED _____
(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO