

CHAPTER 260

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**TAXATION**

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**HOUSE BILL 00-1350**

BY REPRESENTATIVES Berry, Allen, Dean, Scott, Taylor, McKay, Miller, and Young;  
also SENATORS Anderson, Dyer, Wattenberg, Lamborn, and Sullivant.

**AN ACT**

CONCERNING THE APPLICABILITY OF SALES AND USE TAXES TO SKI AREA PASSENGER TRAMWAYS.

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

**SECTION 1. Legislative declaration.** (1) The general assembly hereby finds and declares that:

(a) It is the declared policy of the state of Colorado to encourage the improvement of ski areas, and, in order to advance the policy, it is necessary to clarify that local government sales and use taxes are not applicable and have never been applicable to the purchase, sale, use, storage, or consumption of passenger tramways and parts and materials utilized in the fabrication, construction, assembly, or installation of passenger tramways when such tramways are manufactured in one county and assembled and installed in another county; and

(b) It is further declared to be the policy of the state of Colorado that trailers and other temporary facilities used during the installation of passenger tramways should not be treated as places of business for purposes of section 29-2-105 (1), Colorado Revised Statutes, and the general assembly declares that any finding that a contractor's use of such temporary facilities for the purpose of installing a passenger tramway causes a sale of the tramway to occur at such facilities or subjects the contractor to sales tax collection responsibility in the jurisdiction in which such facilities are located is inconsistent with the intent of the general assembly.

**SECTION 2.** The introductory portion to 29-2-109 (1), Colorado Revised Statutes, is amended to read:

**29-2-109. Contents of use tax ordinances and proposals.** (1) The use tax ordinance, resolution, or proposal of any town, city, or county adopted pursuant to

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

this article shall be imposed only for the privilege of using or consuming in the town, city, or county any construction and building materials purchased at retail or for the privilege of storing, using, or consuming in the town, city, or county any motor and other vehicles, purchased at retail on which registration is required, or both. FOR THE PURPOSES OF THIS SUBSECTION (1), THE TERM "CONSTRUCTION AND BUILDING MATERIALS" SHALL NOT INCLUDE PARTS OR MATERIALS UTILIZED IN THE FABRICATION, CONSTRUCTION, ASSEMBLY, OR INSTALLATION OF PASSENGER TRAMWAYS, AS DEFINED IN SECTION 25-5-702 (4), C.R.S., BY ANY SKI AREA OPERATOR, AS DEFINED IN SECTION 33-44-103 (7), C.R.S., OR ANY PERSON FABRICATING, CONSTRUCTING, ASSEMBLING, OR INSTALLING A PASSENGER TRAMWAY FOR A SKI AREA OPERATOR. The ordinance, resolution, or proposal shall recite that the use tax shall not apply:

**SECTION 3. 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.

Approved: May 26, 2000