

CHAPTER 32

TAXATION

HOUSE BILL 00-1211

BY REPRESENTATIVES Hoppe, Kester, Webster, Coleman, Decker, Fairbank, Hefley, King, McKay, Miller, Mitchell, Scott, Smith, Spradley, Tapia, Taylor, and Young;
also SENATORS Wattenberg, Chlouber, Hernandez, and Owen.

AN ACT

CONCERNING THE REFUNDING OF TAX PAID ON THE PURCHASE OF SPECIAL FUEL.

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

SECTION 1. 39-27-203 (1) (a), Colorado Revised Statutes, is amended to read:

39-27-203. Refunds. (1) (a) Any person who purchased special fuel and paid the tax thereon to the vendor at the time of such purchase, who used the diesel engine fuel, kerosene, liquefied petroleum gases, and natural gas for purposes other than the operation of a motor vehicle upon the highways of this state, or who is otherwise entitled to a refund under the provisions of this part 2 or of federal law shall be entitled to a refund by the controller upon vouchers certified by the department of revenue for the amount of tax paid on such fuel; except that such person shall not be entitled to a refund on purchases of special fuel in quantities of less than twenty gallons. When a person purchases and uses special fuel, ~~in a vehicle equipped with a power take-off unit, a refund may be claimed for all tax paid on special fuel used to operate said power take-off unit if the vehicle is equipped with a metering device approved by the department of revenue and designed to operate only while the vehicle is stationary and the parking brake is engaged; the quantity of special fuel measured by the metering device shall be presumed to be the quantity of special fuel consumed by the operation of the power take-off unit.~~ FOR PURPOSES OTHER THAN THE OPERATION OF A MOTOR VEHICLE UPON THE HIGHWAYS OF THIS STATE. THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL CALCULATE THE AMOUNT OF THE REFUND ALLOWED BY THIS PARAGRAPH (a) FOR SUCH SPECIAL FUEL USE IN ACCORDANCE WITH INDUSTRY-SPECIFIC PERCENTAGES OF OFF ROAD SPECIAL FUEL USE THAT CAN BE JUSTIFIED BY STUDIES DONE BY INDUSTRIES THAT USE SPECIAL FUEL OFF ROADS AND STUDIES DONE BY OTHER STATES FOR REFUNDS OF TAX IMPOSED ON SPECIAL FUEL USED OFF ROADS. THE EXECUTIVE DIRECTOR SHALL SET SUCH

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

PERCENTAGES BY RULE PROMULGATED IN ACCORDANCE WITH ARTICLE 4 OF TITLE 24, C.R.S.

SECTION 2. No appropriation. The general assembly has determined that this act can be implemented within existing appropriations, and therefore no separate appropriation of state moneys is necessary to carry out the provisions of this act.

SECTION 3. Effective date - applicability. This act shall take effect July 1, 2000, and shall apply to taxes paid on special fuel purchased on or after said date.

SECTION 4. 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: March 15, 2000