

CHAPTER 181

TAXATION

HOUSE BILL 11-1296

BY REPRESENTATIVE(S) Kagan, Court, Ferrandino, Fischer, Labuda, Miklosi, Tyler, Wilson, Hamner, Todd;
also SENATOR(S) Steadman, Nicholson, Aguilar, Boyd, Guzman, Hudak, Williams S.

AN ACT**CONCERNING THE TEMPORARY CONTINUATION OF THE STATE SALES AND USE TAX ON CIGARETTES.**

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

SECTION 1. 39-26-706 (1), Colorado Revised Statutes, is amended to read:

39-26-706. Miscellaneous sales and use tax exemptions - cigarettes - internet access - refractory materials - precious metal bullion and coins. (1) (a) All sales of cigarettes shall be exempt from taxation under the provisions of part 1 of this article; except that any sales of cigarettes after June 30, 2009, and before ~~July 1, 2011~~ **JULY 1, 2013**, shall not be exempt from such taxation.

(b) The storage, use, or consumption of cigarettes shall be exempt from taxation under the provisions of part 2 of this article; except that the storage, use, or consumption of cigarettes after June 30, 2009, and before ~~July 1, 2011~~ **JULY 1, 2013**, shall not be exempt from such taxation.

(c) Notwithstanding any provision of law to the contrary, for any local government or political subdivision of the state that levies a sales or use tax based on the sales or use tax levied by the state pursuant to this article, the sale or storage, use, or consumption of cigarettes after June 30, 2009, and before ~~July 1, 2011~~ **JULY 1, 2013**, shall be exempt from the sales or use tax of such local government or political subdivision.

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

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, and safety.

Approved: May 19, 2011