CHAPTER 262

TAXATION

HOUSE BILL 11-1081

BY REPRESENTATIVE(S) Brown, Barker, Coram, Gardner B., Gerou, Nikkel, Scott, Holbert, Kerr J.; also SENATOR(S) Schwartz, Aguilar, Boyd, Guzman, Johnston, Newell, Tochtrop.

AN ACT

CONCERNING THE INCLUSION OF LIQUEFIED PETROLEUM GAS CONVERSION VEHICLES IN THE LIST OF QUALIFIED VEHICLES AVAILABLE FOR EFFICIENT MOTOR VEHICLE INCENTIVES.

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

SECTION 1. 39-22-516 (2.6) (a) (VI), Colorado Revised Statutes, is amended to read:

- **39-22-516.** Tax credit for purchase of vehicles using alternative fuels repeal. (2.6) (a) As used in this subsection (2.6), unless the context otherwise requires:
- (VI) "Category 4" means light duty passenger vehicle, light duty truck, and medium duty truck compressed natural gas OR LIQUEFIED PETROLEUM GAS conversions certified by the United States environmental protection agency and original equipment manufacturer compressed natural gas vehicles.
 - **SECTION 2.** 39-22-516.5 (1) (f), Colorado Revised Statutes, is amended to read:
- **39-22-516.5.** Tax credit for innovative motor vehicles repeal. (1) As used in this section, unless the context otherwise requires:
- (f) "Category 4" means light duty passenger vehicle, light duty truck, and medium duty truck compressed natural gas OR LIQUEFIED PETROLEUM GAS conversions certified by the United States environmental protection agency and original equipment manufacturer compressed natural gas vehicles.
- **SECTION 3.** Effective date applicability. This act shall take effect January 1, 2014, and shall apply to the tax years commencing on or after said date.

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 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: June 2, 2011