

HB1024\_L.005

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Transportation & Local Government.

HB21-1024 be amended as follows:

1 Amend printed bill, page 2, strike lines 2 through 13 and substitute:  
2 "SECTION 1. In Colorado Revised Statutes, 39-26-704, add (6)  
3 as follows:

4 **39-26-704. Miscellaneous sales tax exemptions - governmental**  
5 **entities - hotel residents - schools - exchange of property -**  
6 **off-highway vehicles. (6) THE FOLLOWING TRANSACTIONS ARE BOTH**  
7 **EXEMPT FROM TAXATION UNDER PART 1 OF THIS ARTICLE 26:**

8 (a) THE SALE OF OR TRANSFER OF AN OFF-HIGHWAY VEHICLE ON OR  
9 AFTER JULY 1, 2014, AND BEFORE JULY 1, 2023, BETWEEN INDIVIDUALS  
10 WHEN NEITHER OF THE INDIVIDUALS IS A MOTOR VEHICLE DEALER OR AN  
11 OFF-HIGHWAY VEHICLE DEALER; OR

12 (b) THE SALE OF OR TRANSFER OF AN OFF-HIGHWAY VEHICLE THAT  
13 WAS FIRST SOLD OR TRANSFERRED BEFORE JULY 1, 2014, AND IS BEING  
14 ISSUED ITS FIRST CERTIFICATE OF TITLE ON OR AFTER THIS DATE."

15 Page 3, strike lines 1 through 11.

16 Page 3, line 16, strike "~~sold or~~" and substitute "sold or".

17 Page 3, line 17, strike "~~sold or~~" and substitute "sold or".

18 Page 3, line 20, strike "2022;" and substitute "2023;".

19 Page 5, line 9, strike "2022," and substitute "2023,".

20 Page 6, strike lines 2 through 6 and substitute:

21 "SECTION 5. Act subject to petition - effective date -  
22 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following  
23 the expiration of the ninety-day period after final adjournment of the  
24 general assembly; except that, if a referendum petition is filed pursuant  
25 to section 1 (3) of article V of the state constitution against this act or an  
26 item, section, or part of this act within such period, then the act, item,  
27 section, or part will not take effect unless approved by the people at the  
28 general election to be held in November 2022 and, in such case, will take  
29 effect on the date of the official declaration of the vote thereon by the  
30 governor.

31 (2) This act applies to applications for certificates of title made or  
32 the issuance of certificates of title on or after the applicable effective date  
33 of this act."

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