

SB208\_L.001

## SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.SB17-208 be amended as follows:

1 Amend printed bill, page 2, line 12, after "34-32.5-103," insert "THAT ARE  
 2 LOCATED OUTSIDE OF AN ENTERPRISE ZONE AS DEFINED IN SECTION  
 3 39-30-103,".

4 Page 2, after line 15 insert:

5 "SECTION 2. In Colorado Revised Statutes, 29-2-105, amend  
 6 (1)(d)(I)(A); and add (1)(d)(I)(A.7) as follows:

7 **29-2-105. Contents of sales tax ordinances and proposals -**  
 8 **repeal.** (1) The sales tax ordinance or proposal of any incorporated town,  
 9 city, or county adopted pursuant to this article shall be imposed on the  
 10 sale of tangible personal property at retail or the furnishing of services,  
 11 as provided in paragraph (d) of this subsection (1). Any countywide or  
 12 incorporated town or city sales tax ordinance or proposal shall include the  
 13 following provisions:

14 (d) (I) A provision that the sale of tangible personal property and  
 15 services taxable pursuant to this article shall be the same as the sale of  
 16 tangible personal property and services taxable pursuant to section  
 17 39-26-104, C.R.S., except as otherwise provided in this paragraph (d).  
 18 The sale of tangible personal property and services taxable pursuant to  
 19 this article shall be subject to the same sales tax exemptions as those  
 20 specified in part 7 of article 26 of title 39, C.R.S.; except that the sale of  
 21 the following may be exempted from a town, city, or county sales tax only  
 22 by the express inclusion of the exemption either at the time of adoption  
 23 of the initial sales tax ordinance or resolution or by amendment thereto:

24 (A) The exemption for sales of machinery or machine tools  
 25 specified in section 39-26-709 (1), ~~C.R.S.~~, other than machinery or  
 26 machine tools used in the processing of recovered materials by a business  
 27 listed in the inventory prepared by the department of public health and  
 28 environment pursuant to section 30-20-122 (1) (a) (V), ~~C.R.S.~~, AND  
 29 OTHER THAN MACHINERY OR MACHINE TOOLS USED IN THE PROCESSING OF  
 30 MATERIALS FROM A CONSTRUCTION MATERIALS MINING OPERATION AS  
 31 DEFINED IN SECTION 34-32.5-103, THAT ARE LOCATED OUTSIDE OF AN  
 32 ENTERPRISE ZONE AS DEFINED IN SECTION 39-30-103, INCLUDING ANY  
 33 CONCENTRATING, MILLING, EVAPORATION, CLEANING, PREPARATION,  
 34 TRANSPORTATION, AND OTHER OFF-SITE OPERATIONS NOT CONDUCTED ON  
 35 AFFECTED LAND;

36 (A.7) THE EXEMPTION FOR SALES OF MACHINERY OR MACHINE



1 TOOLS SPECIFIED IN SECTION 39-26-709 (1), USED IN THE PROCESSING OF  
2 MATERIALS FROM A CONSTRUCTION MATERIALS MINING OPERATION AS  
3 DEFINED IN SECTION 34-32.5-103, THAT ARE LOCATED OUTSIDE OF AN  
4 ENTERPRISE ZONE AS DEFINED IN SECTION 39-30-103, INCLUDING ANY  
5 CONCENTRATING, MILLING, EVAPORATION, CLEANING, PREPARATION,  
6 TRANSPORTATION, AND OTHER OFF-SITE OPERATIONS NOT CONDUCTED ON  
7 AFFECTED LAND;"

8 Renumber succeeding sections accordingly.

9 Page 1, line 101, after "CONCERNING" insert "THE EQUALIZATION OF".

10 Page 1, line 102, strike "OPERATIONS." and substitute "OPERATIONS  
11 LOCATED INSIDE AND OUTSIDE OF ENTERPRISE ZONES."

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