

HB1115\_L.001

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB20-1115 be amended as follows:

1 Amend printed bill, page 2, after line 22 insert:

2 "SECTION 3. In Colorado Revised Statutes, 29-2-105, add  
3 (1)(d)(I)(F.5) as follows:

4 **29-2-105. Contents of sales tax ordinances and proposals.**

5 (1) The sales tax ordinance or proposal of any incorporated town, city,  
6 or county adopted pursuant to this article 2 shall be imposed on the sale  
7 of tangible personal property at retail or the furnishing of services, as  
8 provided in subsection (1)(d) of this section. Any countywide or  
9 incorporated town or city sales tax ordinance or proposal shall include the  
10 following provisions:

11 (d) (I) A provision that the sale of tangible personal property and  
12 services taxable pursuant to this article 2 shall be the same as the sale of  
13 tangible personal property and services taxable pursuant to section  
14 39-26-104, except as otherwise provided in this subsection (1)(d). The  
15 sale of tangible personal property and services taxable pursuant to this  
16 article 2 shall be subject to the same sales tax exemptions as those  
17 specified in part 7 of article 26 of title 39; except that the sale of the  
18 following may be exempted from a town, city, or county sales tax only by  
19 the express inclusion of the exemption either at the time of adoption of  
20 the initial sales tax ordinance or resolution or by amendment thereto:

21 (F.5) THE EXEMPTION FOR SALES OF FENCING MATERIAL USED IN  
22 A FARM OPERATION AS SPECIFIED IN SECTION 39-26-716 (4)(d)."

23 Renumber succeeding section accordingly.

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