

**UPDATED SUMMARY
HOUSE BILL 15-1301**

First Regular Session - Seventieth Colorado General Assembly

This summary applies to the reengrossed version of this bill as introduced in the second house. It does not reflect any amendments that may be subsequently adopted. This summary reflects only the main points of the legislation.

The bill permits a distributor to claim a credit for taxes paid on tobacco products that are shipped or transported by the distributor to a consumer outside of the state *on or after September 1, 2015, but prior to September 1, 2018.*

Italicized words indicate new material added to the original summary; dashes through words indicate deletions from the original summary.
Prepared by the Office of Legislative Legal Services.