

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

April 8, 2014  
Date

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB14-1159 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend the Finance Committee Report, dated February 13, 2014, page 1,  
2 line 3, strike "(c)" and substitute "(c) ON".

3 Page 1, strike line 4 and substitute "substitute "**limits - exemption**  
4 **claimed as refund - definitions - repeal.** (1) (c) (I) EXCEPT AS  
5 OTHERWISE PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (c),  
6 ON".

7 Page 1, after line 5 insert:

8 ""(II) (A) THE MAXIMUM AMOUNT OF THE EXEMPTION ALLOWED  
9 UNDER THIS PARAGRAPH (c) FOR COMPONENTS OF ANY SINGLE BIOGAS  
10 PRODUCTION SYSTEM OR GROUP OF BIOGAS PRODUCTION SYSTEMS THAT  
11 ARE INTEGRATED INTO A SINGLE BIOGAS PRODUCTION FACILITY IS  
12 SEVENTY-FIVE THOUSAND DOLLARS. THE MAXIMUM AGGREGATE AMOUNT  
13 OF ALL EXEMPTIONS ALLOWED UNDER THIS PARAGRAPH (c) FOR EACH  
14 FISCAL YEAR IS THREE HUNDRED THOUSAND DOLLARS.

15 (B) THE EXEMPTION ALLOWED UNDER THIS PARAGRAPH (c) IS NOT  
16 ALLOWED AT THE POINT OF SALE OR USE, BUT MAY INSTEAD BE CLAIMED  
17 BY A TAXPAYER ANNUALLY AS A REFUND OF SALES OR USE TAXES PAID. TO  
18 CLAIM A REFUND, A TAXPAYER MUST SUBMIT A REFUND APPLICATION TO  
19 THE DEPARTMENT OF REVENUE ON A FORM PROVIDED BY THE  
20 DEPARTMENT NO EARLIER THAN JULY 1 AND NO LATER THAN OCTOBER  
21 1 OF THE FISCAL YEAR FOLLOWING THE FISCAL YEAR FOR WHICH THE

1 REFUND IS CLAIMED. THE APPLICATION MUST INCLUDE PROOF OF  
2 PAYMENT BY THE TAXPAYER IN THE IMMEDIATELY PRECEDING FISCAL  
3 YEAR OF STATE SALES AND USE TAXES TO WHICH THE EXEMPTION APPLIES  
4 AND ANY ADDITIONAL INFORMATION THAT THE DEPARTMENT MAY  
5 REQUIRE BY RULES PROMULGATED IN ACCORDANCE WITH ARTICLE 4 OF  
6 TITLE 24, C.R.S. IF THE SUM OF ALL REFUNDS TIMELY CLAIMED FOR A  
7 FISCAL YEAR EXCEEDS THE ANNUAL LIMIT SPECIFIED IN  
8 SUB-SUBPARAGRAPH (A) OF THIS SUBPARAGRAPH (II), THE DEPARTMENT  
9 SHALL REDUCE ALL REFUNDS ON A PRO RATA BASIS. NO REFUND IS  
10 ALLOWED TO A TAXPAYER WHO FAILS TO COMPLY WITH THIS  
11 SUB-SUBPARAGRAPH (B)."

12 Page 1, line 6, strike ""(II)" and substitute "(III)".

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