

**UPDATED SUMMARY  
HOUSE BILL 14-1159**

**Second Regular Session - Sixty-ninth Colorado General Assembly**

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*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~~ *Through June 30, 2019*, the bill exempts from state sales and use tax components used in biogas production systems. Local governments that currently impose sales or use tax on such components may either continue to do so or may exempt them from their sales or use taxes. *The maximum aggregate amount of all exemptions allowed for each fiscal year is \$300,000. To allow the department of revenue to track exemptions and enforce the \$300,000 annual limit, a taxpayer must claim the exemption annually as a refund of sales or use taxes paid by submitting a refund application to the department of revenue no earlier than July 1 and no later than October 1 of the fiscal year following the fiscal year for which the refund is claimed. If the sum of all refunds timely claimed for a fiscal year exceeds the \$300,000 annual limit, the department must reduce all refunds on a pro rata basis.*

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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.