

Second Regular Session
Sixty-sixth General Assembly
STATE OF COLORADO

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 08-0587.01 Ed DeCecco

HOUSE BILL 08-1013

HOUSE SPONSORSHIP

Sonnenberg,

SENATE SPONSORSHIP

(None),

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING A SALES TAX EXEMPTION FOR A SALE RELATED TO A**
102 **SCHOOL.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Creates a sales tax exemption for a sale related to a school made by specified persons and entities.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** Part 7 of article 26 of title 39, Colorado Revised

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

1 Statutes, is amended BY THE ADDITION OF A NEW SECTION to
2 read:

3 **39-26-723. Sales related to a school - definitions.** (1) AS USED
4 IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

5 (a) "PARENT" MEANS A PARENT OF A STUDENT AS DEFINED IN
6 PARAGRAPH (c) OF THIS SUBSECTION (1).

7 (b) "SCHOOL" MEANS A PUBLIC OR NONPUBLIC SCHOOL FOR
8 STUDENTS IN KINDERGARTEN THROUGH TWELFTH GRADE OR ANY PORTION
9 THEREOF.

10 (c) "STUDENT" MEANS ANY PERSON ENROLLED IN A SCHOOL AS
11 DEFINED IN PARAGRAPH (b) OF THIS SUBSECTION (1).

12 (2) ON OR AFTER SEPTEMBER 1, 2008, A SALE THAT BENEFITS A
13 COLORADO SCHOOL SHALL BE EXEMPT FROM TAXATION UNDER THE
14 PROVISIONS OF PART 1 OF THIS ARTICLE, IF THE SALE IS MADE BY ANY OF
15 THE FOLLOWING:

16 (a) A SCHOOL;

17 (b) AN ASSOCIATION OR ORGANIZATION OF PARENTS AND SCHOOL
18 TEACHERS;

19 (c) A BOOSTER CLUB OR OTHER CLUB, GROUP, OR ORGANIZATION
20 WHOSE PRIMARY PURPOSE IS TO SUPPORT A SCHOOL ACTIVITY; OR

21 (d) A SCHOOL CLASS OR STUDENT CLUB, GROUP, OR
22 ORGANIZATION.

23 (3) NOTHING IN THIS SECTION SHALL BE CONSTRUED AS CREATING
24 AN EXEMPTION, OR OTHERWISE AFFECTING AN EXISTING EXEMPTION, FOR
25 A SALE TO A PERSON OR ENTITY DESCRIBED IN SUBSECTION (2) OF THIS
26 SECTION.

27 **SECTION 2. Effective date.** This act shall take effect at 12:01

1 a.m. on the day following the expiration of the ninety-day period after
2 final adjournment of the general assembly that is allowed for submitting
3 a referendum petition pursuant to article V, section 1 (3) of the state
4 constitution, (August 6, 2008, if adjournment sine die is on May 7, 2008);
5 except that, if a referendum petition is filed against this act or an item,
6 section, or part of this act within such period, then the act, item, section,
7 or part, if approved by the people, shall take effect on the date of the
8 official declaration of the vote thereon by proclamation of the governor.