

Second Regular Session  
Sixty-sixth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 08-0587.01 Ed DeCecco

HOUSE BILL 08-1013

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HOUSE SPONSORSHIP

Sonnenberg,

SENATE SPONSORSHIP

(None),

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

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

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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.

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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 ANY INDEPENDENT OR PAROCHIAL SCHOOL  
8 THAT PROVIDES A BASIC ACADEMIC EDUCATION, AS DEFINED IN SECTION  
9 22-33-104 (2) (b), C.R.S., OR ANY SCHOOL THAT IS UNDER THE DIRECTION  
10 AND CONTROL OF A SCHOOL DISTRICT, INCLUDING BUT NOT LIMITED TO A  
11 CHARTER SCHOOL.

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

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

18 (a) A SCHOOL;

19 (b) AN ASSOCIATION OR ORGANIZATION OF PARENTS AND SCHOOL  
20 TEACHERS;

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

23 (d) A SCHOOL CLASS OR STUDENT CLUB, GROUP, OR  
24 ORGANIZATION.

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

1 SECTION.

2           **SECTION 2. Effective date.** This act shall take effect at 12:01  
3 a.m. on the day following the expiration of the ninety-day period after  
4 final adjournment of the general assembly that is allowed for submitting  
5 a referendum petition pursuant to article V, section 1 (3) of the state  
6 constitution, (August 6, 2008, if adjournment sine die is on May 7, 2008);  
7 except that, if a referendum petition is filed against this act or an item,  
8 section, or part of this act within such period, then the act, item, section,  
9 or part, if approved by the people, shall take effect on the date of the  
10 official declaration of the vote thereon by proclamation of the governor.