

Second Regular Session
Sixty-sixth General Assembly
STATE OF COLORADO

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 08-0587.01 Ed DeCecco

HOUSE BILL 08-1013

HOUSE SPONSORSHIP

Sonnenberg,

SENATE SPONSORSHIP

Morse,

House Committees

Finance
Appropriations

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.

HOUSE
3rd Reading Unamended
April 14, 2008

HOUSE
Amended 2nd Reading
April 11, 2008

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) "SALE THAT BENEFITS A COLORADO SCHOOL" MEANS A SALE
8 OF A COMMODITY OR SERVICE FROM WHICH ALL PROCEEDS OF THE SALE,
9 LESS ONLY THE ACTUAL COST OF THE COMMODITY OR SERVICE TO THE
10 PERSON OR ENTITY DESCRIBED IN SUBSECTION (2) OF THIS SECTION, ARE
11 DONATED TO A SCHOOL OR A SCHOOL-APPROVED STUDENT ORGANIZATION.

12 (c) "SCHOOL" MEANS A PUBLIC OR NONPUBLIC SCHOOL FOR
13 STUDENTS IN KINDERGARTEN THROUGH TWELFTH GRADE OR ANY PORTION
14 THEREOF.

15 (d) "STUDENT" MEANS ANY PERSON ENROLLED IN A SCHOOL AS
16 DEFINED IN PARAGRAPH (b) OF THIS SUBSECTION (1).

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

21 (a) A SCHOOL;

22 (b) AN ASSOCIATION OR ORGANIZATION OF PARENTS AND SCHOOL
23 TEACHERS;

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

26 (d) A SCHOOL CLASS OR STUDENT CLUB, GROUP, OR
27 ORGANIZATION.

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

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