

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**

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**HOUSE SPONSORSHIP**

**Sonnenberg,**

**SENATE SPONSORSHIP**

**Morse,**

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**House Committees**

Finance  
Appropriations

**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.*

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.