

**UPDATED SUMMARY  
HOUSE BILL 14-1178**

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

---

*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 bill creates a sales and use tax exemption for qualified property used in space flight and outlines the reporting requirements for the exemption.

---

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.