

**UPDATED SUMMARY  
HOUSE BILL 16-1187**

**Second Regular Session - Seventieth Colorado General Assembly**

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*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 the sale, storage, use, or consumption *by residents* of food, food products, snacks, beverages, and meals (food products) on the premises of a retirement community;
- ! A sales and use tax exemption for the sale, storage, use, or consumption of any container, bag, or article (packaging) used by or furnished to a consumer for the purpose of packaging, bagging, or use with food products consumed *by residents* on the premises of a retirement community;
- ! A sales tax exemption for the sale of food products to a retirement community for purposes of a sale of food products for consumption *by residents* on the premises of such community;
- ! A sales tax exemption for the sale to a retirement community of any packaging used by or furnished to a consumer for purposes of a sale of food products on the premises of such community;
- ! A use tax exemption for the storage, use, or consumption of food products by a retirement community for purposes of a sale of food products for consumption *by residents* on the premises of such community; and
- ! A use tax exemption for the storage, use, or consumption by a retirement community of any packaging used by or furnished to a consumer for purposes of a sale of food products for consumption *by residents* on the premises of such community.

*The bill defines "food" for purposes of this particular sales and use tax exemption to include prepared salads, salad bars, and packaged and unpackaged cold sandwiches.*