

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

January 21, 2015  
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB15-1012 be amended as follows, and as so amended, be referred to the Committee on Transportation & Energy with favorable recommendation:

1 Amend printed bill, page 2, after line 1 insert:

2 "SECTION 1. Legislative declaration. (1) The general  
3 assembly finds and declares that:

4 (a) Under current law, most sales and uses of dyed diesel fuel are  
5 exempt from the state sales and use tax;

6 (b) In a limited number of circumstances, dyed diesel is used in  
7 a manner for which it is not exempt from the state sales and use tax; for  
8 example, if it is used to power a hospital generator or a semitrailer's cabin  
9 auxiliary power unit;

10 (c) These nonexempt uses generate an insignificant amount of  
11 revenue; and

12 (d) The different tax treatment of dyed diesel based on its use  
13 creates an administrative burden for retailers.

14 (2) Now, therefore, the general assembly declares that the  
15 intended purpose of the tax exemption created in this act is to streamline  
16 the collection of sales and use taxes by treating all dyed diesel the same."

17 Renumber succeeding sections accordingly.

18 Amend printed bill, page 2, strike lines 13 through 22.

19 Renumber succeeding section accordingly.

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