

2003 Estimates of Sales Tax Exemptions by Statute Number

Colorado Revised Statute	Colorado State Sales Tax Exemption	2003 Estimated Amount	Enacted Date
§39-26-102(10)(f)	Transfers of assets in a certain types of business formation or dissolution		1/ 1977
§39-26-102(15)	Newspapers	\$ 6,817,025.94	1943
§39-26-102(15)	Newspaper advertising supplements	1,408,372	1985
§39-26-102(15)	Direct mail advertising materials distributed by persons engaged solely and exclusively in providing cooperative direct mail advertising	1,382,031	1990
§39-26-102(19)	Sales of materials used in the printing process	16,477	1992
§39-26-102(20)(a)	Tangible property becoming an ingredient or component part of the product or service manufactured	413,348,473	1935
§39-26-102(20)(b)	Property for use in food manufacturing when such property becomes part of the product or is left unfit for further use	6,752,136	1982
§39-26-102(21)	Energy used for industrial, manufacturing, and similar purposes	27,483,015	1937
§39-26-102(21)	Nuclear fuel when deemed a wholesale sale		1/ 1982
§39-26-102(21)	Printers ink and newsprint	2,364,163	1943
§39-26-104(1)(c)(I)	Cell phone service to customers whose primary use is outside Colorado		1/ 2002
§39-26-104(1)(e)	Value of meals furnished to employees of food service establishments for free or at reduced rates and considered part of their incomes	37,603	1978
§39-26-106(3)(a)	Sales of commercial vehicles over 26,000 gross vehicle weight		2/ 2000
§39-26-113(5)(a)	Sales of motor vehicles by nonresidents purchased for use by nonresidents outside Colorado	2,567,807	1977
§39-26-202(1)(c)	Sales of wireless telecommunications equipment	1,234,664	1996
§39-26-402(1)	Sales of biotechnology equipment	449,329	1999
§39-26-502(2)	Sales of pollution control equipment sold to businesses		2/ 2000
§39-26-704(1)	Sales to governmental units	64,762,226	1937
§39-26-704(2)	Sales to residents of a bordering state within 20 miles of the state border if the bordering state does not have a sales tax		1/ 1963
§39-26-704(3)	Lodging for permanent residents	8,039,816	1959
§39-26-704(4)	Sales to public schools	18,883,045	1969
§39-26-706(1)(a)	Cigarettes	27,390,431	1959
§39-26-706(2)(a)	Internet access service	14,343,159	1998
§39-26-706(3)	Refractory materials and carbon electrodes used in manufacturing iron and steel, and inorganic chemicals used in processing uranium-vanadium ores	3,216	1982
§39-26-706(4)	Sales of precious metal bullion and coins	291,433	1999
§39-26-707(1)(a)	Sales of food purchased with food stamps	5,022,972	1987
§39-26-707(1)(b)	Food purchased with funds from the supplemental food program for women, infants, and children (WIC)	936,002	1987
§39-26-707(1)(c) & (1)(d)	Sales of any article, containers, or bags to a retailer or vendor of food if provided to the consumer without a separate charge	1,804,722	1978
§39-26-707(1)(e)	Sales of food for domestic home consumption	212,204,523	1979
§39-26-708(1)	Sales of construction and building materials for use by contractors on public works projects, tax-exempt organizations (charitable organizations) and public schools	63,792,926	1979
§39-26-709(1)	Purchases of machinery or machine tools used in manufacturing process	74,802,342	1979
§39-26-710(1)(a)	Sales of construction materials to a common carrier by rail	811,094	1977
§39-26-710(1)(b) & (1)(c)	Sales of railroad capital equipment (combined with §39-26-710(1)(a))		3/ 1992
§39-26-711(1)(a)	Sales of aircraft used or purchased for use in interstate commerce by commercial airlines		4/ 1984
§39-26-711(1)(b)	Sales of aircraft component parts	632,420	1991
§39-26-712(1)(a) & (1)(b)	New and used commercial trucks and trailers purchased in Colorado for use outside Colorado or in interstate commerce and permanently licensed and registered outside this state	3,993,500	1976
§39-26-713(1)(a)	Leases of personal property for three years or less if tax is paid upon original acquisition		1/ 1977
§39-26-713(1)(b)	Property transferred by a supplier to out-of-state vendors for use in selling products at wholesale by the supplier	32,881	1978
§39-26-713(1)(c)	The sale of tangible personal property for testing, modification, inspection, or similar type of activities in the state if the ultimate use of the property in manufacturing or similar type of activities occurs outside of this state and if the test, modification, or inspection period does not exceed ninety days		1/ 1977
§39-26-713(1)(d)	Sales and purchases of personal property used as a component part of manufactured goods donated to tax-exempt organizations	334,344	1998
§39-26-714(1)	Sales of personal property through vending machines of 15 cents or less		1/ 1986
§39-26-714(2)	Sale of food through vending machines	7,109,855	1999
§39-26-715(1)(a)(I)	Gasoline and special fuel	108,458,372	1935
§39-26-715(1)(a)(II)	Sales of fuel for residential heat, light, and power	66,710,159	1979
§39-26-716(2)(a)	Special fuel for farm vehicles	1,768,536	1977
§39-26-716(2)(b) & (3)(b)	Sales of farm equipment	4,435,287	1999
§39-26-716(2)(b) & (3)(b)	Sales of farm parts used in the repair or maintenance of farm equipment (combined with §39-26-716(2)(b) & 3(b), sales of farm equipment)		3/ 2000
§39-26-716(2)(b) & (3)(b)	Sales of dairy equipment	40,438	2001
§39-26-716(2)(d) & (3)(d)	Sales of agricultural compounds & bull semen	2,617,548	1999
§39-26-716(2)(e) & (3)(e)	Sales of pesticides	1,662,105	1999
§39-26-716(3)(a) & (4)(a)	Sale, storage and use of neat cattle, sheep, lambs, poultry, swine, goats, and horse breeding stock and purchases of livestock	59,099,277	1943
§39-26-716(4)(a)	Farm auction close-out sales	2,913,759	1945
§39-26-716(4)(a)	Sales of live fish for stocking	55,289	1970
§39-26-716(4)(b)	Sales of feed for livestock, seeds, and orchard trees	30,462,260	1943
§39-26-716(4)(c)	Sales of straw for livestock bedding	52,600	1961
§39-26-716(4)(c)	Sales of straw for poultry bedding (combined with §39-26-716(4)(c) , sales of straw for livestock bedding)		3/ 1979
§39-26-717(1)(a)	Sales of prescription drugs	49,737,234	1965
§39-26-717(1)(a)	Sales of insulin	461,417	1977
§39-26-717(1)(a)	Sales of glucose for treatment of insulin reactions and insulin measuring and injecting devices	1,844,044	1979
§39-26-717(1)(b) & (1)(c)	Certain medical supplies and equipment; eyeglasses, contacts, and hearing aids; therapeutic devices, appliances or related accessories	6,963,106	1980
§39-26-718(1)(a)	Sales to charitable organizations	32,404,803	1937
§39-26-718(1)(a)	Special events sales by veterans' organizations	1,887,968	1999

§39-26-718(1)(b)	Occasional sales by charitable organizations (combined with §39-26-718(1)(a), Special events sales by veterans organizations)	3/	1995
§39-26-719(1)	Sales of low-emitting vehicles	< 500, 4/	1999
§39-26-720(1)	Sales of bingo and raffle equipment	191,195	2001
§39-26-721(1)	Forty-eight percent of purchase price of factory built housing	3,883,999	1979

Total 2003 Value of Sales Tax Exemptions

\$1,344,701,398

1/ Not Available

2/ Only available as a refund of sales tax paid if state excess revenues under Article X, Section 20 or the State Constitution exceed \$350 million as adjusted annually for growth in personal income.

3/ Amount combined with other exemption

4/ Non-Disclosable