

## 2008 Estimates of Sales Tax Exemptions by Statute Number

Colorado Revised Statute	Colorado State Sales Tax Exemption	2008 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	\$ 5,437,474	1943
§39-26-102(15)	Newspaper advertising supplements	330,216	1985
§39-26-102(15)	Direct mail advertising materials distributed by persons engaged solely and exclusively in providing cooperative direct mail advertising	1,451,751	1990
§39-26-102(19)	Sales of materials used in the printing process	7,261	1992
§39-26-102(20)(a)	Tangible property becoming an ingredient or component part of the product or service manufactured	566,862,545	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	8,630,559	1982
§39-26-102(21)	Energy used for industrial, manufacturing, and similar purposes	48,122,220	1937
§39-26-102(21)	Nuclear fuel when deemed a wholesale sale		1/ 1982
§39-26-102(21)	Printers ink and newsprint	1,301,346	1943
§39-26-104(1)(c)(I)	Cell phone service to customers whose primary use is outside Colorado		1/ 2002
§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	2,287,930	1977
§39-26-202(1)(c)	Sales of wireless telecommunications equipment	2,337,790	1996
§39-26-402(1)	Sales of biotechnology equipment	817,911	1999
§39-26-502(2)	Sales of pollution control equipment sold to businesses		2/ 2000
§39-26-704(1)	Sales to governmental units	124,237,722	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	194,207	1959
§39-26-704(4)	Sales to public schools	25,438,158	1969
§39-26-706(1)(a)	Cigarettes	28,671,720	1959
§39-26-706(2)(a)	Internet access service	6,813,781	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	6,942	1982
§39-26-706(4)	Sales of precious metal bullion and coins	608,431	1999
§39-26-707(1)(a)	Sales of food purchased with food stamps	9,785,039	1987
§39-26-707(1)(b)	Food purchased with funds from the supplemental food program for women, infants, and children (WIC)	1,232,517	1987
§39-26-707(1)(c) & (d)	Sales of any article, containers, or bags to a retailer or vendor of food if provided to the consumer without a separate charge	2,114,264	1978
§39-26-707(1)(e)	Sales of food for off-premises consumption	232,082,895	1979
§39-26-707(2)(a)	Value of meals furnished to employees of food service establishments for free or at reduced rates and considered part of their incomes		1/ 1978
§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	72,356,364	1979
§39-26-709(1)	Purchases of machinery or machine tools used in manufacturing process	53,018,716	1979
§39-26-710(1)(a)	Sales of construction materials to a common carrier by rail	1,226,385	1977
§39-26-710(1)(b) & (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	618,262	1991
§39-26-711.5 (1)	Sale of a new or used aircraft to a non resident	246,250	2008
§39-26-712(1)(a) & (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	5,459,126	1976

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§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	72,520	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 to the extent that the aggregate value of the goods included in a single donation exceeds \$1,000.	< 500,000	4/ 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	9,764,732	1999
§39-26-715(1)(a)(I)	Gasoline and special fuel	256,975,064	1935
§39-26-715(1)(a)(II)	Sales of fuel for residential heat, light, and power	104,446,078	1979
§39-26-716(2)(a)	Special fuel for farm vehicles	4,594,970	1977
§39-26-716(2)(b) & (3)(b)	Sales of farm equipment	5,477,221	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), sales of farm equipment)		3/ 2000
§39-26-716(2)(b) & (3)(b)	Sales of dairy equipment	67,729	2001
§39-26-716(2)(d)	Sales of agricultural compounds & bull semen	1,551,547	1999
§39-26-716(2)(e)	Sales of pesticides	2,900,030	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 sales and purchases of livestock and poultry	173,259,042	1943
§39-26-716(4)(a)	Farm auction close-out sales		4/ 1945
§39-26-716(4)(a)	Sales of live fish for stocking	56,478	1970
§39-26-716(4)(b)	Sales of feed for livestock, seeds, and orchard trees	52,488,189	1943
§39-26-716(4)(c)	Sales of straw for livestock bedding (combined with §39-26-716(4)(b) , sales of feed for livestock, seeds, and orchard trees)		3/ 1961
§39-26-716(4)(c)	Sales of straw for poultry bedding (combined with §39-26-716(4)(b) , sales of feed for livestock, seeds, and orchard trees)		3/ 1979
§39-26-717(1)(a)	Sales of prescription drugs	47,522,345	1965
§39-26-717(1)(a)	Sales of insulin	1,225,764	1977
§39-26-717(1)(a)	Sales of glucose for treatment of insulin reactions and insulin measuring and injecting devices	869,357	1979
§39-26-717(1)(b) & (c)	Certain medical supplies and equipment; eyeglasses, contacts, and hearing aids; therapeutic devices, appliances or related accessories	11,454,784	1980
§39-26-718(1)(a)	Sales to charitable organizations	37,511,291	1937
§39-26-718(1)(a)	Special events sales by veterans' organizations	1,144,792	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	< 100,000	4/ 1999
§39-26-720(1)	Sales of bingo and raffle equipment	124,619	2001
§39-26-721(1)	Forty-eight percent of purchase price of factory built housing	2,762,306	1979
§39-26-718(1)(c)	Sale by an association or organization of parents and teachers of public school students that is a charitable organization		3/ 2008
§39-26-722(1)	Sales, storage, and use of machinery that comprises a cleanroom, in excess of \$500.00 used to produce tangible property	1,950,000	2007
§39-26-723(1)	Sales, storage, and use of wood from salvaged trees killed or infested in Colorado by mountain pine beetles	794,000	2008
§39-26-724(1) (a)	Sales, storage, and use of components used in the production of alternating current electricity from a renewable energy source		1/ 2007
§39-26-725(1)	Sales that benefit Colorado schools	87,500	2008
<b>Total 2008 Value of Sales Tax Exemptions</b>		<b>\$ 1,918,798,139</b>	

**Colorado Revised  
Statute**

**Colorado State Sales Tax Exemption**

**2008 Estimated  
Amount**      **Enacted  
Date**

1/ Not Available

2/ Only available as a refund of sales tax paid if the total general fund for a particular fiscal year will be sufficient to increase the total general fund appropriations by 6% over such appropriations for the previous fiscal year.

3/ Amount combined with other exemption

4/ Non-Disclosable