

2010 Estimates of Sales Tax Exemptions by Statute Number

Colorado Revised Statute	Colorado State Sales Tax Exemption	2010 Estimated Amount	Enacted Date	Repeal 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	\$5,853,000		1943
§39-26-102(15)	Newspaper advertising supplements	\$340,000		1985
§39-26-102(15)	Direct mail advertising materials distributed by persons engaged solely and exclusively in providing cooperative direct mail advertising	\$239,000		1990 Mar 2010
§39-26-102(19)	Sales of materials used in the printing process	\$7,000		1992
§39-26-102(20)(a)	Tangible property becoming an ingredient or component part of the product or service manufactured	\$552,111,000		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	\$8,344,000		1982
§39-26-102(21)	Energy used for industrial, manufacturing, and similar purposes	\$7,495,000		1937 Mar 2010 ^{5/}
§39-26-102(21)	Nuclear fuel when deemed a wholesale sale		1/	1982
§39-26-102(21)	Printers ink and newsprint	\$1,260,000		1943
§39-26-104(1)(c)(l)	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 Jul 2010
§39-26-113(5)(a)	Sales of motor vehicles by nonresidents purchased for use by nonresidents outside Colorado	\$2,395,000		1977
§39-26-202(1)(c)	Sales of wireless telecommunications equipment	\$1,542,000		1996
§39-26-402(1)	Sales of biotechnology equipment	\$631,000		1999
§39-26-502(2)	Sales of pollution control equipment sold to businesses		2/	2000 Jul 2010
§39-26-704(1)	Sales to governmental units	\$125,743,000		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	\$181,000		1959
§39-26-704(4)	Sales to public schools	\$25,746,000		1969
§39-26-706(2)(a)	Internet access service	\$7,101,000		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	\$8,000		1982
§39-26-706(4)	Sales of precious metal bullion and coins	\$873,000		1999
§39-26-707(1)(a)	Sales of food purchased with food stamps	\$21,032,000		1987
§39-26-707(1)(b)	Food purchased with funds from the supplemental food program for women, infants, and children (WIC)	\$1,397,000		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		1/	1978 Mar 2010 ^{6/}
§39-26-707(1)(e)	Sales of food for off-premises consumption	\$217,934,000		1979 May 2010 ^{7/}
§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	\$432,000		2009
§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	\$71,656,000		1979
§39-26-709(1)	Purchases of machinery or machine tools used in manufacturing process	\$53,591,000		1979
§39-26-710(1)(a)	Sales of construction materials to a common carrier by rail	\$1,255,000		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	\$630,000		1991
§39-26-711.5 (1)	Sale of a new or used aircraft to a non resident	\$545,000		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	\$5,864,000		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	\$73,000		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

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§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	\$10,107,000		1999
§39-26-715(1)(a)(I)	Gasoline and special fuel	\$215,345,000		1935
§39-26-715(1)(a)(II)	Sales of fuel for residential heat, light, and power	\$94,983,000		1979
§39-26-716(2)(a)	Special fuel for farm vehicles	\$3,851,000		1977
§39-26-716(2)(b) & (3)(b)	Sales of farm equipment	\$5,776,000		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	\$71,000		2001
§39-26-716(2)(d)	Sales of agricultural compounds & bull semen	\$269,000		1999 Mar 2010 ^{5/}
§39-26-716(2)(e)	Sales of pesticides	\$477,000		1999 Mar 2010 ^{5/}
§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	\$184,053,000		1943
§39-26-716(4)(a)	Farm auction close-out sales		4/	1945
§39-26-716(4)(a)	Sales of live fish for stocking	\$59,000		1970
§39-26-716(4)(b)	Sales of feed for livestock, seeds, and orchard trees	\$46,596,000		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	\$51,233,000		1965
§39-26-717(1)(a)	Sales of insulin	\$1,321,000		1977
§39-26-717(1)(a)	Sales of glucose for treatment of insulin reactions and insulin measuring and injecting devices	\$881,000		1979
§39-26-717(1)(b) & (c)	Certain medical supplies and equipment; eyeglasses, contacts, and hearing aids; therapeutic devices, appliances or related accessories	\$11,603,000		1980
§39-26-718(1)(a)	Sales to charitable organizations	\$37,966,000		1937
§39-26-718(1)(a)	Special events sales by veterans' organizations	\$1,159,000		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, 2/		1999
§39-26-720(1)	Sales of bingo and raffle equipment	\$118,000		2001
§39-26-721(1)	Forty-eight percent of purchase price of factory built housing	\$2,685,000		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		2/	2007
§39-26-723(1)	Sales, storage, and use of wood from salvaged trees killed or infested in Colorado by mountain pine beetles	\$1,642,000		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	\$210,000		2008
§39-26-403	Sales and use tax for clean technology and medical devices		2/	2009
Total 2010 Estimated Value of Sales Tax Exemptions		\$1,784,683,000		

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.

5/ Temporary repeal.

6/ Non essential articles exemption repealed.

7/ Candy and Soda exemption repealed.