

2007 Estimates of Sales Tax Exemptions by Statute Number

Colorado Revised Statute	Colorado State Sales Tax Exemption	2007 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	\$ 5,295,368	1943
§39-26-102(15)	Newspaper advertising supplements	304,040	1985
§39-26-102(15)	Direct mail advertising materials distributed by persons engaged solely and exclusively in providing cooperative direct mail advertising	1,447,253	1990
§39-26-102(19)	Sales of materials used in the printing process	7,076	1992
§39-26-102(20)(a)	Tangible property becoming an ingredient or component part of the product or service manufactured	513,879,110	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	7,721,575	1982
§39-26-102(21)	Energy used for industrial, manufacturing, and similar purposes	42,113,678	1937
§39-26-102(21)	Nuclear fuel when deemed a wholesale sale	1/	1982
§39-26-102(21)	Printers ink and newsprint	1,183,048	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	2,322,736	1977
§39-26-202(1)(c)	Sales of wireless telecommunications equipment	2,336,588	1996
§39-26-402(1)	Sales of biotechnology equipment	829,480	1999
§39-26-502(2)	Sales of pollution control equipment sold to businesses	2/	2000
§39-26-704(1)	Sales to governmental units	119,577,838	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	193,520	1959
§39-26-704(4)	Sales to public schools	24,483,907	1969
§39-26-706(1)(a)	Cigarettes	28,352,503	1959
§39-26-706(2)(a)	Internet access service	6,752,476	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	6,380	1982
§39-26-706(4)	Sales of precious metal bullion and coins	592,926	1999
§39-26-707(1)(a)	Sales of food purchased with food stamps	9,217,479	1987
§39-26-707(1)(b)	Food purchased with funds from the supplemental food program for women, infants, and children (WIC)	1,161,027	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	1,920,716	1978
§39-26-707(1)(e)	Sales of food for off-premises consumption	218,621,420	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	67,493,309	1979
§39-26-709(1)	Purchases of machinery or machine tools used in manufacturing process	52,037,645	1979
§39-26-710(1)(a)	Sales of construction materials to a common carrier by rail	1,197,201	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	594,222	1991
§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	5,309,314	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	71,635	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

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§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	9,366,720	1999
§39-26-715(1)(I)	Gasoline and special fuel	226,012,231	1935
§39-26-715(1)(a)(II)	Sales of fuel for residential heat, light, and power	89,714,400	1979
§39-26-716(2)(a)	Special fuel for farm vehicles	4,041,324	1977
§39-26-716(2)(b) & (3)(b)	Sales of farm equipment	5,232,379	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	64,702	2001
§39-26-716(2)(d)	Sales of agricultural compounds & bull semen	1,465,007	1999
§39-26-716(2)(e)	Sales of pesticides	2,603,857	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	169,894,789	1943
§39-26-716(4)(a)	Farm auction close-out sales	4/	1945
§39-26-716(4)(a)	Sales of live fish for stocking	53,356	1970
§39-26-716(4)(b)	Sales of feed for livestock, seeds, and orchard trees	40,167,175	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	46,375,755	1965
§39-26-717(1)(a)	Sales of insulin	1,196,190	1977
§39-26-717(1)(a)	Sales of glucose for treatment of insulin reactions and insulin measuring and injecting devices	866,623	1979
§39-26-717(1)(b) & (c)	Certain medical supplies and equipment; eyeglasses, contacts, and hearing aids; therapeutic devices, appliances or related accessories	11,418,750	1980
§39-26-718(1)(a)	Sales to charitable organizations	36,104,146	1937
§39-26-718(1)(a)	Special events sales by veterans' organizations	1,101,848	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	124,029	2001
§39-26-721(1)	Forty-eight percent of purchase price of factory built housing	2,690,072	1979
§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
Total 2007 Value of Sales Tax Exemptions		\$ 1,765,466,824	

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