2011 Estimates of Sales Tax Exemptions by Statute Number

Colorado Revised Statute	Colorado State Sales Tax Exemption	2011 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	$5,917,936	1943	
§39-26-102(15)	Newspaper advertising supplements	$371,711	1985	
§39-26-102(15)	Direct mail advertising materials distributed by persons engaged solely and exclusively in providing cooperative direct mail advertising	Repealed	1990	Mar 2010
§39-26-102(19)	Sales of materials used in the printing process	$6,330	1992	
§39-26-102(20)(a)	Tangible property becoming an ingredient or component part of the product or service manufactured	$601,482,403	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	$9,252,495	1982	
§39-26-102(21)	Energy used for industrial, manufacturing, and similar purposes	Temporarily Repealed	1937	Mar 2010 5/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	$1,344,498	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§39-26-106(3)(a)	Sales of commercial vehicles over 26,000 gross vehicle weight	Repealed	2000	Jul 2010
§39-26-113(5)(a)	Sales of motor vehicles by nonresidents purchased for use by nonresidents outside Colorado	$2,477,484	1977	
§39-26-113.5	Sales tax refund for commercial vehicles used in interstate commerce	$8,905	2009	
§39-26-202(1)(c)	Sales of wireless telecommunications equipment	$1,489,834	1996	
§39-26-402(1)	Sales of biotechnology equipment	$636,827	1999	
§39-26-403	Sales and use tax for clean technology and medical devices	2/	2009	
§39-26-502(2)	Sales of pollution control equipment sold to businesses	2/	2000	Jul 2010
§39-26-704(1)	Sales to governmental units	$130,384,412	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	$185,474	1959	
§39-26-704(4)	Sales to public schools	$26,696,716	1969	
§39-26-706(1)(a)	Cigarettes	Temporarily Repealed	1959	Jul 2009
§39-26-706(2)(a)	Internet access service	$7,034,110	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	$7,692	1982	
§39-26-706(4)	Sales of precious metal bullion and coins	$1,159,436	1999	
§39-26-706(5)	Waste tire fee is tax exempt	$160,665	2010	
§39-26-707(1)(a)	Sales of food purchased with food stamps	$22,783,937	1987	
§39-26-707(1)(b)	Food purchased with funds from the supplemental food program for women, infants, and children (WIC)	$1,474,681	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	$224,870,502	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	$444,943	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	$74,087,906	1979	
§39-26-709(1)	Purchases of machinery or machine tools used in manufacturing process	$54,245,055	1979	
§39-26-710(1)(a)	Sales of construction materials to a common carrier by rail	$1,272,663	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	$640,798	1991	
§39-26-711.5 (1)	Sale of a new or used aircraft to a non resident	$285,609	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	$5,992,454	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	$73,219	1978	

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§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.	< $500K 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	$10,412,737	1999	
§39-26-715(1)(a)(I)	Gasoline and special fuel	$276,631,835	1935	
§39-26-715(1)(a)(II)	Sales of fuel for residential heat, light, and power	$99,716,684	1979	
§39-26-716(2)(a)	Special fuel for farm vehicles	$4,946,453	1977	
§39-26-716(2)(b) & (3)(b)	Sales of farm equipment	$5,948,770	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	$73,560	2001	
§39-26-716(2)(d)	Sales of agricultural compounds & bull semen	$838,103	1999	Mar 2010 5/
§39-26-716(2)(e)	Sales of pesticides	$1,420,398	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	$223,582,664	1943	
§39-26-716(4)(a)	Farm auction close-out sales	4/	1945	
§39-26-716(4)(a)	Sales of live fish for stocking	$63,704	1970	
§39-26-716(4)(b)	Sales of feed for livestock, seeds, and orchard trees	$58,611,811	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	$53,388,707	1965	
§39-26-717(1)(b)	Sales of insulin	$1,377,078	1977	
§39-26-717(1)(c)	Sales of glucose for treatment of insulin reactions and insulin measuring and injecting devices	$877,497	1979	
§39-26-717(1)(d)	All sales of urine- and blood-testing kits and materials	$11,562,027	2011	
§39-26-717(1)(e)	All sales of insulin measuring and injecting devices, including hypodermic syringes and needles	3/	2011	
§39-26-717(1)(f)	All sales of prosthetic devices	3/	2011	
§39-26-717(1)(g)(I)	All sales of oxygen delivery equipment and dipsosable medical supplies related to oxygen delivery dispensed pursuant to a prescription.	3/	2011	
§39-26-717(1)(h)(I)	All sales of medical, feeding, and disposable supplies including any related accessories, for incontinence, infusion, enteral nutrition, ostomy, urology, diabetic care, and wound care dispensed pursuant to a prescription.	3/	2011	
§39-26-717(1)(i)(I)	All sales of equipment and related accessories for sleep therapy, inhalation therapy, and electrotherapy dispensed pursuant to a prescription.	3/	2011	
§39-26-717(1)(j)	All sales of durable medical equipment and mobility enhancing equipment.	3/	2011	
§39-26-717(1)(k)	All sales of drugs or materials when furnished by a doctor as part of professional services provided to a patient.	3/	2011	
§39-26-717(1)(l)	All sales of corrective eyeglasses, contact lenses, or hearing aids.	3/	2011	
§39-26-718(1)(a)	Sales to charitable organizations	$39,367,171	1937	
§39-26-718(1)(a)	Special events sales by veterans' organizations	$1,201,431	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	$121,596	2001	
§39-26-721(1)	Forty-eight percent of purchase price of factory built housing	$2,692,563	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	$1,702,603	2008	
§39-26-724(1)	Sales, storage, and use of components used in the production of alternating current electricityfrom a renewable energy source	1/	2007	
§39-26-725(2)	Sales that benefit Colorado schools	$217,751	2008	
§39-26-726	Medical Marijuana to Indigent Patients	1/	2010	
	Total 2010 Estimated Value of Sales Tax Exemptions	**$1,969,543,836**		

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.