

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Local Government & Housing.

SB26-001 be amended as follows:

1 Amend printed bill, page 3, after line 23 insert:

2 **"SECTION 3.** In Colorado Revised Statutes, 39-26-708, **add**
3 (1)(a)(III) and (2)(a)(III) as follows:

4 **39-26-708. Construction and building materials - legislative
5 declaration - definition.**

6 (1) There shall be exempt from taxation under part 1 of this article
7 26 all sales of construction and building materials to contractors and
8 subcontractors for use in the building, erection, alteration, or repair of
9 structures, highways, roads, streets, and other public works owned and
10 used by:

11 (a) (III) AS USED IN THIS SUBSECTION (1)(a), "GOVERNMENTAL
12 CAPACITIES" INCLUDES THE BUILDING, ERECTION, ALTERATION, OR REPAIR
13 OF STRUCTURES FOR WORKFORCE HOUSING PROJECTS UNDERTAKEN BY
14 COUNTIES;

15 (2) There shall be exempt from taxation under part 2 of this article
16 26 the storage, use, or consumption by a contractor or subcontractor of
17 construction and building materials for use in the building, erection,
18 alteration, or repair of structures, highways, roads, streets, and other
19 public works owned and used by:

20 (a) (III) AS USED IN THIS SUBSECTION (2)(a), "GOVERNMENTAL
21 CAPACITIES" INCLUDES THE BUILDING, ERECTION, ALTERATION, OR REPAIR
22 OF STRUCTURES FOR WORKFORCE HOUSING PROJECTS UNDERTAKEN BY
23 COUNTIES;".

24 Rerumber succeeding section accordingly.

*** *** *** *** ***