

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

**RESOLUTION AMENDING SALES TAX RESOLUTIONS R-994-099, R-995-099, AND
R-995-100 TO ADOPT ADDITIONAL EXEMPTIONS EFFECTIVE JANUARY 1, 2019.**

WHEREAS, pursuant to Resolution No. R-994-099 ("Open Space Sales Tax Resolution"), R- 995-099 ("Justice Center Sales Tax Resolution"), and R-995-100 ("County Roads Sales Tax Resolution") as amended, (collectively "Sales and Use Tax Resolutions"), Douglas County has implemented the collection of sales and use tax for purposes related to the Sales and Use Tax Resolutions; and

WHEREAS, the general purpose of this Resolution is to incorporate the new exemptions that have been put in place by the State to impose a sales tax upon the sale at retail of tangible personal property and the furnishing of certain services in Douglas County, Colorado, pursuant to the authority granted to counties by Article 2, Title 29 of the Colorado Revised Statutes (C.R.S.), as amended; and

WHEREAS, there shall be exempt from taxation under the provisions of this Resolution all of the tangible personal property and services which are exempt under the provisions set forth in Article 26, Title 39, C.R.S., as amended, which exemptions are incorporated herein by this reference, specifically the following exemptions:

1. The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.
2. For sales of electricity, coal, wood, gas, fuel oil, or coke specified in section 39-26-715 (1) (a) (II), C.R.S.
3. The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S. For the purposes of this subsection, "food" is defined in Section 39-26-102(4.5), C.R.S.
4. For vending machine sales of food specified in section 39-26-714 (2), C.R.S.
5. For sales by a charitable organization specified in section 39-26-718 (1) (b), C.R.S.
6. For sales of farm equipment and farm equipment under lease or contract specified in section 39-26-716 (2) (b) and (2) (c), C.R.S.
7. For sales of low-emitting vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-719 (1), C.R.S.
8. For sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in section 39-26-723, C.R.S.
9. For sales of components used in the production of energy, including by not limited to alternating current electricity, from a renewable energy source, specified in section 39-26-724, C.R.S.

10. For sales that benefit a Colorado school specified in section 39-26-725, C.R.S.
11. For sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in section 39-26-718 (1) (c), C.R.S.
12. For sales of property used in space flight as specified in section 39-26-728, C.R.S.
13. For sales of biogas production system components as specified in section 39-26-724, C.R.S.
14. Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment.
15. Exemption for retail sales of marijuana upon which the retail marijuana sales tax imposed pursuant to section 39-28.8-202 C.R.S. as specified in section 39-26-729 C.R.S. (Prohibited by Douglas County Ordinance O-012-003)

BE IT RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, STATE OF COLORADO that the exemptions provided for by the Sales and Use Tax Resolutions shall be amended by replacing paragraph 7 of Resolution Nos. R- 994-099, R-995-099; and R-995-100 in their entirety and replacing each paragraph 7 with the exemptions listed above.

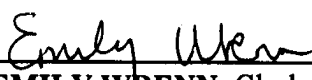
**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:



LORA L. THOMAS, Chair

ATTEST:



EMILY WRENN, Clerk to the Board

