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RESOLUTION NO. R-025-042

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

**RESOLUTION AMENDING SALES TAX RESOLUTIONS NOS. R-994-099, R-995-099,
R-995-100, AND R-022-085 TO ADOPT ADDITIONAL EXEMPTIONS**

WHEREAS, pursuant to Resolution No. R-994-099 ("Open Space Sales Tax Resolution"), R-995-099 ("Justice Center Sales Tax Resolution"), R-995-100 ("County Roads Sales Tax Resolution") as amended, and R-022-085 ("Resolution calling for an election on the extension of the existing sales tax and use tax imposed for parks, trails, historic resources, and open space") (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:

- A. The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S.
- B. The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.
- C. For sales of gas, electricity, coal, wood, fuel oil, or coke specified in section 39-26-715 (1) (a) (II), C.R.S.
- D. For low-volume sales by a charitable organization specified in section 39-26-718 (1) (b), C.R.S.
- E. For sales of farm equipment and farm equipment under lease or contract specified in section 39-26-716 (4)(e) and (f) as well as any visual, electronic identification, or matched pair ear tags and electronic identification readers used to scan ear tags that are used by a farm operator to identify or track food animals, including animals used for food or in the production of food, that were added to the definition of "farm equipment" set forth in 39-26-716 (1) (d), C.R.S.
- G. For vending machine sales of food, not including candy and soft drinks specified in section 39-26-714 (2), C.R.S.
- H. For sales of motor vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-719 (1), C.R.S.

- L. 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.
- K. For sales of components used in the production of energy, including by not limited to alternating current electricity, from renewable energy source, specified in section 39-26-724, C.R.S.
- M. For sales that benefit Colorado schools, or by an association or organization of parents and teachers of public school students that is a charitable organization specified in section 39-26-725, & 39-26-718(1)(c), C.R.S.
- O. For sales of property used in space flight as specified in section 39-26-728, C.R.S.
- P. Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment, 39-26-709(1), C.R.S.
- Q. 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)
- S. The exemption for sales of Incontinence Products and Diapers as specified in section 39-26-717 (2)(n), C.R.S.
- T. The exemption for sales of Period Products as specified in section 39-26-717 (2)(m), C.R.S.
- V. The exemption for sales, storage, and use of energy storage systems that are used in residential dwelling in section 39-26-733, C.R.S.

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, R-995-100 and R-022-085 in their entirety with the exemptions listed above.

PASSED AND ADOPTED this 13 day of 2025, in Castle Rock, Douglas County, Colorado

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

BY: _____

ABE LAYDON, Chair

ATTEST: _____

BY: _____

HAYLEY HALL, Clerk to the Board

