

39-26-719. Motor vehicles.

(1) (a) There shall be exempt from taxation under the provisions of part 1 of this article the sale of any motor vehicle, power source for any motor vehicle, or parts used for converting the power source for any motor vehicle, if the gross vehicle weight rating of the motor vehicle is greater than ten thousand pounds and if the motor vehicle, power source, or parts used for converting the power source are certified by the federal environmental protection agency or any state as provided in the "Federal Clean Air Act" as meeting an emission standard equal to or more stringent than the low-emitting vehicle emission standard.

(b) For purposes of this subsection (1), unless the context otherwise requires:

(I) "Motor vehicle" means any self-propelled vehicle required to be licensed or subject to licensing for operation upon the highways of this state, including a vehicle that uses a hybrid propulsion system.

(II) "Parts used for converting" shall mean the wiring, fuel lines, engine coolant system, fuel storage containers, fuel control system, and other components associated with reducing the emissions characteristics of an engine or motor.

(III) "Power source" means the engine or motor and associated wiring, fuel lines, engine coolant system, fuel storage containers, and miscellaneous components.

(2) The following shall be exempt from taxation under the provisions of part 2 of this article:

(a) The storage, use, or consumption of a motor vehicle, if the owner is or was, at the time of purchase, a nonresident of Colorado and the owner purchased the vehicle outside of this state for use outside this state and actually so used it for a substantial and primary purpose for which it was acquired and the owner registered, titled, and licensed said motor vehicle outside of Colorado.

(b) (I) The storage, use, or consumption of a motor vehicle, power source for a motor vehicle, and parts used for converting the power source of a motor vehicle, if the gross vehicle weight rating of the motor vehicle is greater than ten thousand pounds and if the motor vehicle, power source, or parts used for converting the power source are certified by the federal environmental protection agency or any state as provided in the "Federal Clean Air Act" as meeting an emission standard equal to or more stringent than the low-emitting vehicle emission standard.

(II) For purposes of this paragraph (b), unless the context otherwise requires:

(A) "Motor vehicle" means any self-propelled vehicle required to be licensed or subject to licensing for operation upon the highways of this state, including a vehicle that uses a hybrid propulsion system.

(B) "Parts used for converting" shall mean the wiring, fuel lines, engine coolant system, fuel storage containers, fuel control system, and other components associated with reducing the emissions characteristics of an engine or motor.

(C) "Power source" means the engine or motor and associated wiring, fuel lines, engine coolant system, fuel storage containers, and miscellaneous components.

Source: L. 2004: Entire part added with relocations, p. 1035, § 2, effective July 1. L. 2009: (1)(b)(I), (1)(b)(III), (2)(b)(II)(A), and (2)(b)(II)(C) amended, ([HB 09-1331](#)), ch. 416, p. 2310, § 11, effective June 4.

Editor's note: The provisions of this section are similar to several former provisions of §§ [39-26-114](#) and 39-26-203 as they existed prior to 2004. For a detailed comparison, see the comparative tables located in the back of the index.

Cross references: In 2009, subsections (1)(b)(I), (1)(b)(III), (2)(b)(II)(A), and (2)(b)(II)(C) were amended by the "Motor Vehicle

Innovation Act". For the short title, see section 1 of chapter 416, Session Laws of Colorado 2009.

