

## Colorado Sales Tax Exemption for Manufactured Homes Clarified

April 3, 2019 |

Effective September 1, 2019, Colorado has amended its sales tax exemption for manufactured homes to clarify that the exemption applies to manufactured homes as defined in Colo. Rev. Stat. § 42-1-102(106)(b). Colo. Rev. Stat. § 42-1-102(106)(b) defines "manufactured home" to mean "any preconstructed building unit or combination of preconstructed building units, without motive power, where such unit or units are manufactured in a factory or at a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle."

### House Bill 1011

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