



## States' Biofuels Statutes

### STATE OF COLORADO

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.*

*Current through the 2013 Legislative Session of the Colorado General Assembly.*

#### **§ 39-27-123. Department of transportation--special fuels--impact--report**

(1) On or before January 1, 2017, the department of transportation, the department of revenue, the division of oil and public safety in the department of labor and employment, and the Colorado energy office shall jointly prepare and submit a report to the transportation legislation review committee created in section 43-2-145(1), C.R.S. The report must include:

(a) An evaluation of the effectiveness of any statutory provision included in House Bill 13-1110, enacted in 2013;

(b) An analysis of the impact of alternative fuels for propelling a motor vehicle on the public roads and highways of this state and on the amount of excise taxes collected related to those vehicles;

(c) A recommendation on whether the tax levied pursuant to this part 1 should be collected when the special fuel is supplied to the user at a residential home, including compressed natural gas that is exempt from taxation under section 39-27-102.5(9), and if so, any recommendations for how to collect this tax; and

(d) Recommendations for a tax system that fairly and equitably taxes all fuels and methods for propelling motor vehicles on the public roads and highways of this state and that helps pay for the construction, improvement, repair, and maintenance of those public roads and highways.

(2) Section 24-1-136(11), C.R.S., does not apply to the report required by subsection (1) of this section.

**Credits:** Added by Laws 2013, Ch. 225, § 11, eff. Aug. 15, 2013.