

**A RESOLUTION AMENDING THE 1974 RESOLUTION IMPOSING COUNTY SALES TAXES
BY EXPRESSLY ADOPTING EXEMPTIONS TO COUNTY SALES TAX**

WHEREAS, Moffat County currently has in effect a county sales tax of two percent pursuant to a Resolution adopted October 4, 1974 (the "1974 Resolution") which was approved by the voters of the County on November 5, 1974; and

WHEREAS, sales and purchases of farm equipment, as defined in C.R.S. §39-26-716(1)(d), and farm equipment under lease or contract, if the fair market value of the equipment is at least one thousand dollars and the equipment is rented or leased for use primarily and directly in any farm operation as set forth in C.R.S. §39-26-716(2)(b) and (2)(c), are exempt from the State sales tax; and

WHEREAS, C.R.S. §29-2-105(1)(d)(I)(F) provides that the sale of such farm equipment and farm equipment under lease or contract may be exempted from a county sales tax resolution by express inclusion of the exemption either at the time of the adoption of the initial sales tax resolution or by amendment thereto; and

WHEREAS, C.R.S. §29-2-105(1)(d)(I)(I) provides for a sales tax exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in C.R.S. §39-26-723; and

WHEREAS, C.R.S. §29-2-105(1)(d)(I)(J) provides for a sales tax exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source as specified in C.R.S. §39-26-724; and

WHEREAS, C.R.S. §29-2-105(1)(d)(I)(K) provides for a sales tax exemption for sales that benefit a Colorado school specified in C.R.S. §39-26-725; and

WHEREAS, C.R.S. §29-2-105(1)(d)(I)(L) provides for a sales tax exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in C.R.S. §39-26-718(1)(c); and

WHEREAS, Senate Bill 11-178, which was enacted by the General Assembly, effective August 10, 2011, allows county sales tax resolutions to be amended by subsequent resolution of the Board of County Commissioners, without the requirement of an election; and

WHEREAS, agriculture is a vital component of our local economy and amendment of the county sales tax resolution to provide an exemption for agricultural use pesticides and an exemption for farm equipment and farm equipment under lease or contract will benefit the local economy by reducing agricultural production costs and assisting local farm equipment dealers in being competitive with non-county suppliers; and

WHEREAS, the Moffat County Board of County Commissioners also wishes to adopt the sales tax exemptions for sales as stated and specified herein,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Moffat County, Colorado, that:

1. Sales as set forth hereafter are hereby declared to be exempt from the county sales tax; and the Resolution Concerned with the Imposition of a County-wide Sales Tax, which was adopted by the Moffat County Board of County Commissioners on October 4, 1974, and approved by Moffat County voters on November 5, 1974, is hereby amended accordingly.
2. The sales tax exemption hereby created shall become effective March 1 2013, and collection of county sales taxes on sales of the items named herein and as defined above, shall cease on and after said date.
3. Effective March 1, 2013, the following are hereby expressly exempted from the Moffat County sales tax:
 - a. 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.;
 - b. Sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles specified in Section 39-26-723, C.R.S.
 - c. Sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source as specified in C.R.S. §39-26-724; and

- d. Sales that benefit a Colorado school specified in C.R.S. §39-26-725; and
- e. Sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in C.R.S. §39-26-718(1)(c).

Adopted and Signed this 18th day of December, 2012.

THE BOARD OF
COUNTY COMMISSIONERS OF MOFFAT COUNTY, COLORADO



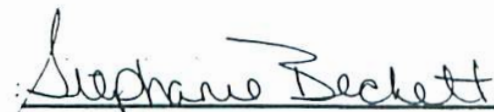
Tom Gray, Chairman

State of Colorado)
)§ County of Moffat)

I, Lila Herod, County Clerk and Ex-officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

Witness my hand and the seal of said County this 18th day of December 2012.





County Clerk and Ex-officio to County Commissioners.
Moffat County State of Colorado, Lila Herod