



The state of Colorado provides industry-specific tax relief from the Colorado sales and use tax to promote economic development. Qualified taxpayers should contact the Colorado Department of Revenue for further information on claiming these tax credits. The Colorado Department of Revenue can be reached at www.colorado.gov/revenue or 303-238-SERV (7378).

	Biotechnology	Clean Tech & Medical Tech	Renewable Energy	Manufacturing
Business Requirements	Corporation, partnership, LLC, or sole proprietorship	Corp, partnership, LLC, or sole prop Employs 35 or fewer full-time employees in Colorado HQ or more than 50% of employees in Colorado	Any	Any
Items and Activities Covered	Sale, storage, use, or consumption of property used in R&D in Biotech.	Sale, storage, use, or consumption of property used in R&D in clean tech or med tech.	Components used in the production of energy from wind, solar, and biogas.	Machinery and machine tools and parts used in manufacturing.
Type of Tax Relief	Refund. Apply for refund from Dept of Revenue on form 0137B. Form must be submitted between Jan 1 and April 1 of the following year.	Refund. Apply for refund from Dept of Revenue on form 0137B. Form must be submitted between Jan 1 and April 1 of the following year.	Exemption. Fill out Dept of Revenue form DR-1191.	Exemption. Fill out Dept of Revenue form DR-1191.
Maximum Refund	Unlimited	\$50,000 per calendar year	Unlimited	Unlimited
Eligibility Years	Open	For taxes paid in 2015, 2016, and 2017.	Open	Open
Statute (C.R.S.)	39-26-401 to 403	39-26-401 to 403	39-26-724	39-26-709
Further Information			Dept of Revenue FYI Sales 83	Dept of Revenue FYI Sales 10

<https://www.colorado.gov/revenue>

