



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	Renewable Energy	Manufacturing
Business Requirements	Corporation, partnership, LLC, or sole proprietorship	Any	Any
Items and Activities Covered	Sale, storage, use, or consumption of property used in R&D in Biotech.	Components used in the production of energy from wind and solar only. The exemption for biogas is repealed.	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.	Exemption. Fill out Dept of Revenue form DR-1191.	Exemption. Fill out Dept of Revenue forms DR-1191 and DR-1192.
Maximum Refund	Unlimited	Unlimited	Unlimited
Eligibility Years	Open	Open	Open
Statute (C.R.S.)	39-26-401 to 403	39-26-724	39-26-709 and 39-30-106
Further Information		Dept of Revenue FYI Sales 83	Dept of Revenue FYI Sales 10

The exemption for cleantech and medical technology was repealed on July 1, 2019.

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

