

C.R.S. 39-26-733

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Statutes current through Chapter 386 of the 2025 Regular Session, effective as of June 3, 2025. The 2025 legislative changes are not final until compared and reconciled to the 2025 work product of the Colorado Office of Legislative Legal Services later in 2025.

[Colorado Revised Statutes Annotated](#) [Title 39. Taxation \(§§ 39-1-101 — 39-37-302\)](#) [Specific Taxes \(§§ 39-20-101 — 39-37-302\)](#) [Sales and Use Tax \(Arts. 26 — 26.1\)](#) [Article 26. Sales and Use Tax \(Pts. 1 — 9\)](#) [Part 7. Sales and Use Tax Exemptions \(§§ 39-26-701 — 39-26-734\)](#)

39-26-733. Residential energy storage systems - tax preference performance statement - legislative declaration - definition - repeal.

(1)

(a) In accordance with section 39-21-304 (1), which requires each bill that creates a new tax expenditure to include a tax preference performance statement as part of a statutory legislative declaration, the general assembly hereby finds and declares that the purposes of the tax expenditure created in subsection (3) of this section are to:

(I) Induce certain designated behavior by taxpayers, specifically the purchase and installation of residential energy storage systems; and

(II) Contribute to the state's effort to achieve its climate goals.

(b) The general assembly and the state auditor shall measure the effectiveness of the tax exemption in achieving the purposes specified in subsection (1)(a) of this section based on the number of residential energy storage systems sold and used in the state. The Colorado energy office shall provide the state auditor with any available information that would assist the state auditor's measurement.

(2) As used in this section, unless the context otherwise requires, "energy storage system" means any commercially available, customer-sited system, including batteries and the batteries paired with on-site generation, that is capable of retaining, storing, and delivering energy by chemical, thermal, mechanical, or other means.

(3) On and after January 1, 2023, all sales, storage, and use of energy storage systems that are used in a residential dwelling are exempt from taxation under parts 1 and 2 of this article 26.

(4) This section is repealed, effective January 1, 2033.

History

Source: L. 2022:Entire section added,(SB 22-051), ch. 333, p. 2352, § 4, effective August 10.

▼ Annotations

Research References & Practice Aids

Hierarchy Notes:

C.R.S. Title 39, Art. 26

C.R.S. Title 39, Art. 26, Pt. 7