

COLORADO SALES TAX DIVISION STATUTES

SR-30 - MODULAR OR SECTIONAL HOMES

A "modular or sectional home" is a factory-built structure (1) that is built to a customer's specifications or inventory standards; (2) that is not titled; (3) that may be approved for HUD/FHA long-term financing; (4) that complies with conventional residence building codes; and (5) that is separate from its delivery chassis.

Regulation (39-) 26-114.10.

"Purchase price" means the price to the final user/consumer as defined in C.R.S. 1973, 39-26-102(7).

Factory built housing includes, but is not limited to, modular homes or sectional homes, as defined in Special Regulations entitled "Modular or Sectional Homes". Factory built housing include mobile homes as defined in C.R.S. 1973, 42-1-102(82)(b), which are used primarily for residential occupancy. See Special Rules concerning manufacturers and prefabricators acting as contractors.