



Victory for Operators – Supreme Court Declines Colorado Department of Revenue’s Request to Review Court of Appeals Unanimous Decision to Refund Sales Tax

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In August of 2014, the Colorado Court of Appeals affirmed the Denver District Court’s grant of summary judgment in favor of Pioneer Natural Resources USA (“Pioneer”), holding that purchases of gas gathering pipelines and fittings used in its Raton Basin CBM facility qualified as machinery used in the manufacturing of tangible personal property such that purchases are exempt from sales tax pursuant to C.R.S. §§ 39-26-709 and 39-30-106 (Enterprise Zone exemption). [Link to article regarding Court of Appeals decision](#)

The Colorado Department of Revenue filed a writ of certiorari seeking an appeal to the Colorado Supreme Court. On August 24, 2015, the Supreme Court denied certiorari, and on the same day, the Court of Appeals issued a mandate affirming its August 2014 Order. The Supreme Court’s denial brings favorable resolution to an issue affecting Colorado operators, including Pioneer, since 2003.

For further information regarding this decision, please contact [Karen Spaulding](#).

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