

# STATE OF COLORADO

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## DIVISION OF MOTOR VEHICLES

Department of Revenue

### Titles/Registration Section

Maren Rubino  
Operations Director

### Business Location

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Bill Ritter Jr.  
Governor

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Executive Director

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Senior Director

## BULLETIN

Date: July 29, 2009

To: CADA, CIADA, AID

From: Donna Stepan, Support Services Manager

Cc: Maren Rubino, Operations Director  
Bruce Zulauf, Auto Industry Division

Re: HB09-1230 Auto Dealers Sales Tax Collection

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### **HB09-1230 Auto Dealers Sales Tax Collection is effective August 5, 2009.**

- Licensed motor vehicle dealers doing business in Colorado that collect and remit tax to the department, will be held harmless for any tax, charge or fee liability when the dealer proves that the address was provided by the purchaser for the purposes of sales tax calculations, if the dealer:
  - Informs the purchaser of certain requirements of motor vehicle titling and registration specified in:
    - 42-3-103(4)(a) Registration of a vehicle within 90 days after becoming a Colorado resident
    - 42-6-134 Application for title shall be made with the authorized agent of the county where the vehicle will be registered
    - 42-6-139 A person's residence shall be their principal or primary home for the purpose of vehicle registration
    - 42-6-140 Titling, licensing, and registering a vehicle within 90 days after becoming a resident
- Requires the Department of Revenue, Colorado Licensed Automobile Dealers, Automobile Retailers, and experts in Motor Vehicle registration (the counties), titling, and state and local sales tax collection to consult with the Transportation Legislation Review Committee to review:
  - Accuracy and reliability of the state approved sales tax databases (Proxix, Group 1, IDS)
  - Consistency of updates to the state approved sales tax databases
  - Efficiency of the collection of sales tax on motor vehicle sales for home rule counties and municipalities
  - Number of occurrences when paperwork is returned to the motor vehicle dealer because of inaccurate sales tax collections

If you have additional questions regarding this information, please contact the Title Section at (303) 205-5608.