

HB1230_L.001

HOUSE COMMITTEE OF REFERENCE REPORT

 Chairman of Committee

 Date
Committee on Transportation & Energy.

After consideration on the merits, the Committee recommends the following:

HB09-1230 be amended as follows:

1 Amend printed bill, strike everything below the enacting clause and
2 substitute the following:

3 "SECTION 1. Part 1 of article 26 of title 39, Colorado Revised
4 Statutes, is amended BY THE ADDITION OF A NEW SECTION to
5 read:

6 **39-26-105.4. Remittance of tax - determination of residence -**
7 **dealer held harmless - rules.** (1) ANY LICENSED MOTOR VEHICLE
8 DEALER THAT COLLECTS AND REMITS TAX TO THE DEPARTMENT OF
9 REVENUE AS SPECIFIED IN THIS PART 1 FOR ANY SALE OF A MOTOR VEHICLE
10 SHALL BE HELD HARMLESS FOR ANY TAX, CHARGE, OR FEE LIABILITY TO
11 ANY TAXING JURISDICTION THAT WOULD BE DUE SOLELY AS A RESULT OF
12 AN ERROR IN THE DETERMINATION OF THE PURCHASER'S RESIDENCE FOR
13 PURPOSES OF CALCULATING THE AMOUNTS OF TAX EITHER DUE ON THE
14 SALE AND PURCHASE OF SUCH VEHICLE PURSUANT TO THIS PART 1 OR
15 SECTION 29-2-106, C.R.S., IF THE DEALER:

16 (a) INFORMS THE PURCHASER OF A MOTOR VEHICLE OF THE KEY
17 REQUIREMENTS OF MOTOR VEHICLE TITLING AND REGISTRATION AS
18 SPECIFIED IN SECTIONS 42-3-103 (4) (a), 42-6-134, 42-6-139, AND
19 42-6-140, C.R.S.; AND

20 (b) OBTAINS AN AFFIDAVIT SIGNED BY THE PURCHASER STATING
21 THAT THE PURCHASER'S ADDRESS IS TRUE AND CORRECT.



1 **SECTION 2.** Part 2 of article 26 of title 39, Colorado Revised
2 Statutes, is amended BY THE ADDITION OF A NEW SECTION to
3 read:

4 **39-26-204.6. Remittance of tax - determination of residence -**
5 **motor vehicle dealer held harmless.** THE PROVISIONS OF SECTION
6 39-26-105.4 ALLOWING LICENSED MOTOR VEHICLE DEALERS TO BE HELD
7 HARMLESS FOR ANY TAX, CHARGE, OR FEE LIABILITY TO ANY TAXING
8 JURISDICTION THAT WOULD BE DUE SOLELY AS A RESULT OF AN ERROR IN
9 THE DETERMINATION OF THE PURCHASER'S RESIDENCE SHALL APPLY TO
10 ANY LICENSED MOTOR VEHICLE DEALER DOING BUSINESS IN THIS STATE
11 AND MAKING SALES OF MOTOR VEHICLES FOR STORAGE, USE, OR
12 CONSUMPTION IN THE STATE THAT COLLECTS AND REMITS USE TAX TO THE
13 DEPARTMENT OF REVENUE AS PROVIDED BY LAW.

14 **SECTION 3.** 39-26-113 (1), Colorado Revised Statutes, is
15 amended to read:

16 **39-26-113. Collection of sales tax - motor vehicles - exemption.**
17 (1) (a) EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (1),
18 no registration shall be made of a motor or other vehicle for which
19 registration is required and no certificate of title shall be issued for such
20 vehicle or for a mobile home by the department of revenue or its
21 authorized agent until any tax due on the sale and purchase of such
22 vehicle pursuant to section 29-2-106, C.R.S., or section 39-26-106 or
23 imposed by ordinance of any home rule city has been paid.

24 (b) (I) IF THE DEPARTMENT OF REVENUE OR ITS AUTHORIZED
25 AGENT DETERMINES THERE IS A DISCREPANCY OF LESS THAN ~~ONE~~ *TEN*
26 ~~HUNDRED~~ DOLLARS BETWEEN TAXES DUE AND TAXES COLLECTED UNDER
27 THIS SECTION, AND THE MOTOR VEHICLE DEALER HAS COLLECTED THE
28 TAXES DUE BASED ON ONE OF THE CERTIFIED ELECTRONIC DATABASES AS
29 SPECIFIED IN SECTION 39-26-105.3 OR ON THE STATE DATABASE BASED ON
30 THE PRECINCT LOCATOR DEFINED IN SECTION 29-2-106.2 (2) (a) (II),
31 C.R.S., AND HAS SUBMITTED PROOF OF SUCH DATABASE INQUIRY WITH THE
32 CERTIFICATE OF TITLE APPLICATION AND RELATED DOCUMENTATION, THE
33 DEPARTMENT OF REVENUE, OR ITS AUTHORIZED AGENT SHALL ISSUE A
34 CERTIFICATE OF TITLE AND ANY REMAINING TAXES DUE SHALL BE
35 COLLECTED BY THE DEPARTMENT OF REVENUE OR ITS AUTHORIZED AGENT
36 FROM THE PURCHASER AT THE TIME OF REGISTRATION.



1 (II) THE DEPARTMENT OF REVENUE SHALL PROVIDE ITS
2 AUTHORIZED AGENTS WITH A COMPUTERIZED METHOD TO TRACK THE
3 DISCREPANCIES BETWEEN TAXES DUE AND TAXES COLLECTED DESCRIBED
4 IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) IN ORDER TO FACILITATE
5 THE COLLECTION OF THE CORRECT AMOUNT FROM THE PURCHASER AT THE
6 TIME OF REGISTRATION.

7 **SECTION 4. Act subject to petition - effective date -**
8 **applicability.** (1) This act shall take effect at 12:01 a.m. on the day
9 following the expiration of the ninety-day period after final adjournment
10 of the general assembly that is allowed for submitting a referendum
11 petition pursuant to article V, section 1 (3) of the state constitution,
12 (August 4, 2009, if adjournment sine die is on May 6, 2009); except that,
13 if a referendum petition is filed against this act or an item, section, or part
14 of this act within such period, then the act, item, section, or part, if
15 approved by the people, shall take effect on the date of the official
16 declaration of the vote thereon by proclamation of the governor.

17 (2) The provisions of this act shall apply to motor vehicles
18 registered on or after the applicable effective date of this act."

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