

**NOTE: This bill has been prepared for the signature of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**

# An Act

HOUSE BILL 10-1212

BY REPRESENTATIVE(S) Rice, Curry, Fischer, Kerr A., Pace, Peniston, Primavera, Ryden, Todd, Tyler, Kefalas, Kerr J., Priola, Vigil;  
also SENATOR(S) Schwartz, Bacon, Boyd, Foster, Harvey, Heath, Hodge, Hudak, Johnston, Kester, Lundberg, Mitchell, Morse, Newell, Sandoval, Scheffel, Schultheis, Steadman, Tapia, Tochtrop, White, Whitehead, Williams.

CONCERNING A REQUIREMENT THAT THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE PROMULGATE RULES THAT ESTABLISH CIRCUMSTANCES IN WHICH A VEHICLE OWNER SHALL BE EXEMPTED FROM PAYING THE LATE FEE FOR LATE REGISTRATION OF A VEHICLE.

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** 42-3-112, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**42-3-112. Failure to pay tax - penalty - rules.**  
(1.5) (a) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (1) OF THIS SECTION, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT SHALL PROMULGATE RULES IN ACCORDANCE WITH ARTICLE 4 OF TITLE 24, C.R.S., THAT ESTABLISH CIRCUMSTANCES IN ADDITION TO THE CIRCUMSTANCES DESCRIBED IN SUBSECTION (3) OF THIS SECTION IN WHICH A VEHICLE OWNER

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

SHALL BE EXEMPTED FROM PAYING THE LATE FEE DESCRIBED IN SAID SUBSECTION (1). THE RULES SHALL APPLY UNIFORMLY THROUGHOUT THE STATE AND SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, EXEMPTIONS FOR:

(I) ACTS OF GOD AND WEATHER-RELATED DELAYS;

(II) OFFICE CLOSURES AND FURLOUGHS;

(III) TEMPORARY REGISTRATION NUMBER PLATES, TAGS, OR CERTIFICATES THAT HAVE EXPIRED;

(IV) MEDICAL HARDSHIPS; AND

(V) INFORMATION TECHNOLOGY FAILURES.

(b) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT SHALL ALSO PROMULGATE RULES IN ACCORDANCE WITH ARTICLE 4 OF TITLE 24, C.R.S., THAT ALLOW THE DEPARTMENT OR AN AUTHORIZED AGENT TO REDUCE OR WAIVE THE LATE FEE THAT WOULD OTHERWISE BE DUE UPON THE REGISTRATION OF A TRAILER THAT IS A COMMERCIAL OR FARM VEHICLE, AS PART OF THE NORMAL OPERATION, IF THE OWNER CAN ESTABLISH, IN ACCORDANCE WITH CRITERIA SPECIFIED IN THE RULES, THAT THE TRAILER WAS IDLED SO THAT IT WAS NOT OPERATED ON ANY PUBLIC HIGHWAY IN THIS STATE FOR AT LEAST A FULL REGISTRATION PERIOD. NOTHING IN THIS PARAGRAPH (b) SHALL BE CONSTRUED TO EXEMPT THE OWNER OF AN IDLED TRAILER FROM PAYING ANY FEES IMPOSED PURSUANT TO THIS ARTICLE OTHER THAN THE LATE FEE BEFORE AGAIN OPERATING THE TRAILER ON A PUBLIC HIGHWAY IN THIS STATE OR FROM PAYING ANY TAXES IMPOSED PURSUANT TO THIS ARTICLE. THE OWNER SHALL PROVIDE TO THE DEPARTMENT OR AUTHORIZED AGENT A SWORN AFFIDAVIT THAT STATES THAT THE TRAILER HAS NOT BEEN OPERATED ON THE PUBLIC HIGHWAYS DURING THE PERIOD FOR WHICH IT WAS NOT REGISTERED AS REQUIRED AND DESCRIBES THE NATURE OF THE BUSINESS CONDITIONS THAT RESULTED IN THE REMOVAL OF THE TRAILER FROM SERVICE.

(c) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT SHALL CONSULT WITH THE COUNTY CLERK AND RECORDERS IN PROMULGATING THE RULES REQUIRED BY PARAGRAPH (a) OF THIS SUBSECTION (1.5).

**SECTION 2. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

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Terrance D. Carroll  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Brandon C. Shaffer  
PRESIDENT OF  
THE SENATE

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Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Karen Goldman  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_

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Bill Ritter, Jr.  
GOVERNOR OF THE STATE OF COLORADO