

First Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 13-0360.01 Ed DeCecco x4216

HOUSE BILL 13-1110

HOUSE SPONSORSHIP

Fischer,

SENATE SPONSORSHIP

Jones,

House Committees

Transportation & Energy
Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 CONCERNING CHARGES RELATED TO MOTOR VEHICLES THAT TRAVEL
102 ON THE PUBLIC HIGHWAYS OF THE STATE.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

The bill makes the following changes to the special fuel tax:

! **Section 3** of the bill modifies the definition of "distributor" to include persons who sell natural gas, certain fleet operators, and in limited circumstances, public utilities. It also modifies the definition of "gallon" to include gallon

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

gasoline equivalents.

- ! **Section 4** lowers the tax rates for compressed natural gas, liquefied natural gas, and liquefied petroleum gas. These rates are phased-in over 6 years.
- ! **Section 5** repeals the annual fee that is charged in lieu of the special fuel tax and the related decal system, so that liquefied petroleum gas and natural gas are subject to the special fuel tax. Section 5 also exempts compressed natural gas that is supplied to a user at a residential home from the special fuel tax. This exemption ends on July 1, 2017.
- ! **Sections 6, 7, and 8** make conforming amendments related to the preceding changes.
- ! **Section 9** requires the department of transportation to prepare and submit a report to the transportation legislation review committee concerning related alternative fuels and the public roads and highways.

The bill requires the director of the division of oil and public safety to promulgate the following rules:

- ! **Section 2** requires rules for natural gas setting forth standards related to inspections; specifications; shipment notification; record keeping; labeling of containers; use of meters or mechanical devices for measurement; submittal of installation plans; and minimum standards for the design, construction, location, installation, and operation of natural gas systems and equipment and handling of the natural gas; and
- ! **Section 9** requires rules related to the accurate measurement of liquefied petroleum gas and natural gas.

Section 10 requires county clerks and recorders to annually collect a \$30 fee at the time of registration on every motor vehicle that is propelled by plug-in electricity. The money is credited to the highway users tax fund. Upon payment of this fee, a person will receive a decal that the department of revenue creates, and this decal must be attached to the upper right-hand corner of the front windshield on the motor vehicle for which it was issued.

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

2 **SECTION 1. Legislative declaration.** (1) The general assembly
3 hereby finds and declares that:

4 (a) Liquefied petroleum gas and natural gas are currently subject
5 to the state special fuel tax;

1 (b) Owners or operators of motor vehicles that are powered by
2 liquefied petroleum gas and natural gas who acquire and pay for a decal
3 are exempt from the state special fuel tax;

4 (c) Removal of this exemption constitutes a tax policy change; and

5 (d) This tax policy change does not require prior voter approval
6 under section 20 of article X of the state constitution because it would not
7 cause the state to exceed the state fiscal year spending limit.

8 (2) The general assembly further finds and declares that:

9 (a) Liquefied petroleum gas and natural gas have different energy
10 contents than gasoline or other special fuels;

11 (b) The changes to the tax rate for liquefied petroleum gas and
12 natural gas reflect these differences;

13 (c) While the tax rates annually increase over a six-year period, all
14 of these rates are reductions from the current rate of twenty and one-half
15 cents per gallon on liquefied petroleum gas and natural gas;

16 (d) The establishment of these lower rates is not a tax rate increase
17 that requires prior voter approval under section 20 of article X of the state
18 constitution; and

19 (e) The intended purpose of this rate reduction is to fairly tax
20 liquefied petroleum gas and natural gas and to create tax parity among
21 special fuels based on the differences in each fuel's energy content.

22 (3) The general assembly further finds and declares that:

23 (a) Plug-in electric vehicles have impacts on the public roads and
24 highways, as do other types of vehicles;

25 (b) While owners of motor vehicles that are propelled by plug-in
26 electricity pay state sales and use tax on their vehicle purchases and
27 annual specific ownership taxes and vehicle registration fees, electricity

1 is not taxed as a special fuel;

2 (c) Owners of plug-in electric vehicles have the same interest as
3 other vehicle owners in contributing to the construction, improvement,
4 repair, and maintenance of public roads and highways; and

5 (d) The purpose of the annual fee for these owners is to provide
6 them with a means to pay their fair share for their vehicles' impacts on the
7 state's public roads and highways.

8 **SECTION 2.** In Colorado Revised Statutes, 8-20-102, **amend** (1)
9 as follows:

10 **8-20-102. Duties of director of division of oil and public safety.**

11 (1) The director of the division of oil and public safety shall make,
12 promulgate, and enforce rules setting forth minimum and general
13 standards covering the design, construction, location, installation, and
14 operation of equipment for storing, handling, and utilizing ~~liquid~~ fuel
15 products. ~~Said rules shall~~ AFTER SEPTEMBER 1, 2013, BUT NOT LATER THAN
16 JANUARY 1, 2014, THE DIRECTOR SHALL MAKE, PROMULGATE, AND
17 ENFORCE RULES FOR NATURAL GAS SETTING FORTH STANDARDS RELATED
18 TO INSPECTIONS; SPECIFICATIONS; SHIPMENT NOTIFICATION; RECORD
19 KEEPING; LABELING OF CONTAINERS; USE OF METERS OR MECHANICAL
20 DEVICES FOR MEASUREMENT; SUBMITTAL OF INSTALLATION PLANS; AND
21 MINIMUM STANDARDS FOR THE DESIGN, CONSTRUCTION, LOCATION,
22 INSTALLATION, AND OPERATION OF NATURAL GAS SYSTEMS AND
23 EQUIPMENT AND HANDLING OF THE NATURAL GAS. THEREAFTER, THE
24 DIRECTOR MAY MODIFY OR UPDATE THE RULES IN HIS OR HER DISCRETION.
25 ALL OF THE RULES REQUIRED BY THIS SUBSECTION (1) MUST be ~~such as are~~
26 reasonably necessary for the protection of the health, welfare, and safety
27 of the public and persons using such materials, and ~~shall~~ MUST be in

1 substantial conformity with the generally accepted standards of safety
2 concerning the same subject matter. ~~Such rules shall be adopted by~~ The
3 director of the division of oil and public safety SHALL ADOPT THE RULES
4 in compliance with section 24-4-103, C.R.S.

5 **SECTION 3.** In Colorado Revised Statutes, 39-27-101, **amend**
6 (7) and (11) as follows:

7 **39-27-101. Definitions - construction.** As used in this part 1,
8 unless the context otherwise requires:

9 (7) (a) "Distributor" means:

10 (I) A gasoline or special fuel broker, ~~and~~ any person who sells
11 special fuel to another distributor, broker, or vendor, and any vendor of
12 ~~liquefied petroleum gases~~ LIQUEFIED PETROLEUM GAS OR NATURAL GAS;

13 (II) Any person who acquires gasoline or special fuel from a
14 supplier, importer, blender, or another distributor for the subsequent sale
15 and distribution by tank cars, tank trucks, or both; ~~or~~

16 (III) Any person who refines, manufactures, produces,
17 compounds, blends, or imports special fuel or gasoline;

18 (IV) A PRIVATE COMMERCIAL FLEET OPERATOR THAT USES
19 LIQUEFIED PETROLEUM GAS OR NATURAL GAS FROM A PUBLIC UTILITY, AS
20 DEFINED IN SECTION 40-1-103 (1), C.R.S., IF:

21 (A) THE PUBLIC UTILITY IS NOT A DISTRIBUTOR WITH RESPECT TO
22 THE SALE OF THE LIQUEFIED PETROLEUM GAS OR NATURAL GAS; AND

23 (B) THE COMMERCIAL FLEET OPERATOR HAS NOT CONTRACTED
24 WITH ANOTHER PERSON TO BE A DISTRIBUTOR UNDER SUBPARAGRAPH (V)
25 OF THIS PARAGRAPH (a); OR

26 (V) ANY PERSON WHO CONTRACTS WITH A PRIVATE COMMERCIAL
27 FLEET OPERATOR TO BE A DISTRIBUTOR ON BEHALF OF THE OPERATOR.

1 (b) "Distributor" includes every person importing gasoline or
2 special fuel by means of a pipeline or in any other manner but does not
3 include persons importing gasoline or special fuel contained only in the
4 fuel tank of a motor vehicle.

5 (c) NOTWITHSTANDING ANY PROVISION OF THIS SUBSECTION (7) TO
6 THE CONTRARY, A PUBLIC UTILITY AS DEFINED IN SECTION 40-1-103 (1),
7 C.R.S., IS ONLY A DISTRIBUTOR IF IT SELLS SPECIAL FUEL AS A VENDOR
8 THROUGH AN ALTERNATIVE FUEL VEHICLE CHARGING OR FUELING
9 FACILITY THAT IS UNREGULATED UNDER SECTION 40-1-103.3, C.R.S., BUT
10 ONLY WITH RESPECT TO THOSE SALES.

11 (11) (a) "Gallons" means gallons as measured on a gross gallons
12 basis, as defined in section 8-20-201 (3), C.R.S.

13 (b) "GALLONS" ALSO INCLUDES THE "GALLON GASOLINE
14 EQUIVALENT" AS DEFINED IN SECTION 8-20-201 (2.7) (a), C.R.S., FOR THE
15 PURPOSE OF MEASURING LIQUEFIED PETROLEUM GAS OR NATURAL GAS.

16 **SECTION 4.** In Colorado Revised Statutes, 39-27-102, **amend**
17 (1) (a) (II) (B) and (2) (a); and **add** (1) (a) (VI), (1) (a) (VII), and (1) (a)
18 (VIII) as follows:

19 **39-27-102. Tax imposed on gasoline and special fuel - deposits**
20 **- penalties.** (1) (a) (II) (B) The excise tax imposed on special fuel by
21 subparagraph (I) of this paragraph (a) ~~shall be~~ IS twenty and one-half
22 cents per gallon or a fraction thereof for calendar years beginning on and
23 after January 1, 1992. THIS SUB-SUBPARAGRAPH (B) DOES NOT APPLY TO
24 ANY SPECIAL FUEL SPECIFIED IN SUBPARAGRAPHS (VI), (VII), AND (VIII)
25 OF THIS PARAGRAPH (a).

26 (VI) THE EXCISE TAX IMPOSED ON COMPRESSED NATURAL GAS BY
27 SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) IS:

1 (A) THREE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
2 2014 CALENDAR YEAR;

3 (B) SIX CENTS PER GALLON OR A FRACTION THEREOF FOR THE 2015
4 CALENDAR YEAR;

5 (C) NINE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
6 2016 CALENDAR YEAR;

7 (D) TWELVE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
8 2017 CALENDAR YEAR;

9 (E) FIFTEEN CENTS PER GALLON OR A FRACTION THEREOF FOR THE
10 2018 CALENDAR YEAR; AND

11 (F) EIGHTEEN AND THREE-TENTHS CENTS PER GALLON OR A
12 FRACTION THEREOF FOR CALENDAR YEARS BEGINNING ON AND AFTER
13 JANUARY 1, 2019.

14 (VII) THE EXCISE TAX IMPOSED ON LIQUEFIED NATURAL GAS BY
15 SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) IS:

16 (A) THREE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
17 2014 CALENDAR YEAR;

18 (B) FIVE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
19 2015 CALENDAR YEAR;

20 (C) SEVEN CENTS PER GALLON OR A FRACTION THEREOF FOR THE
21 2016 CALENDAR YEAR;

22 (D) EIGHT CENTS PER GALLON OR A FRACTION THEREOF FOR THE
23 2017 CALENDAR YEAR;

24 (E) TEN CENTS PER GALLON OR A FRACTION THEREOF FOR THE
25 2018 CALENDAR YEAR; AND

26 (F) TWELVE CENTS PER GALLON OR A FRACTION THEREOF FOR
27 CALENDAR YEARS BEGINNING ON AND AFTER JANUARY 1, 2019.

1 (VIII) THE EXCISE TAX IMPOSED ON LIQUEFIED PETROLEUM GAS BY
2 SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) IS:

3 (A) THREE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
4 2014 CALENDAR YEAR;

5 (B) FIVE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
6 2015 CALENDAR YEAR;

7 (C) SEVEN CENTS PER GALLON OR A FRACTION THEREOF FOR THE
8 2016 CALENDAR YEAR;

9 (D) NINE CENTS PER GALLON OR A FRACTION THEREOF FOR THE
10 2017 CALENDAR YEAR;

11 (E) ELEVEN CENTS PER GALLON OR A FRACTION THEREOF FOR THE
12 2018 CALENDAR YEAR; AND

13 (F) THIRTEEN AND ONE-HALF CENTS PER GALLON OR A FRACTION
14 THEREOF FOR CALENDAR YEARS BEGINNING ON AND AFTER JANUARY 1,
15 2019.

16 (2) (a) EXCEPT AS SET FORTH IN SECTION 39-27-102.5 (9), every
17 person who uses any gasoline or special fuel for propelling a motor
18 vehicle on the public highways of this state or who is licensed to import
19 any gasoline or special fuel into this state for use or sale in this state, upon
20 which gasoline or special fuel a licensed distributor has not paid or is not
21 liable to pay the tax imposed in this section, is deemed to be a distributor
22 and is liable for and shall pay an excise tax at a rate established by
23 paragraph (a) of subsection (1) of this section on all such gasoline or
24 special fuel so used, or imported for use or sale, in this state. Such person
25 shall pay such tax to the department of revenue, pursuant to section
26 39-27-105.3, on or before the twenty-sixth day of the calendar month
27 following the month in which such gasoline or special fuel was used or

1 imported and shall, at the time of payment, render to the department, on
2 forms provided by it, an itemized statement, signed under the penalties of
3 perjury in the second degree, as defined in section 18-8-503, C.R.S., of
4 all such gasoline or special fuel so used or imported during such
5 preceding calendar month. When such gasoline or special fuel is
6 delivered from a terminal in a carload lot, the quantity thereof and the
7 amount of tax thereon shall be computed in the same manner as in the
8 case of a distributor.

9 **SECTION 5.** In Colorado Revised Statutes, 39-27-102.5, **amend**
10 **(7); repeal (5), (6), and (8); and add (9)** as follows:

11 **39-27-102.5. Exemptions on tax imposed - ex-tax purchases -**
12 **repeal.** ~~(5) (a) The tax imposed by section 39-27-102 (1) (a) (H) (B)~~
13 ~~shall not apply to any motor vehicle that has been registered in this state,~~
14 ~~that is powered by liquefied petroleum gas or natural gas, and for which~~
15 ~~a valid decal has been acquired as provided in this subsection (5). The~~
16 ~~owners or operators of such motor vehicles shall, in lieu of the tax~~
17 ~~imposed under section 39-27-102 (1) (a) (H) (B), pay an annual license~~
18 ~~tax fee on each such vehicle in accordance with the following schedule~~
19 ~~of motor vehicle gross weights:~~

Gross Weight in Pounds	Annual License Tax Fee
(I) 1-10,000	\$ 70.00
(H) 10,001-16,000	100.00
(HH) Over 16,000	125.00

24 ~~(b) The executive director of the department of revenue shall~~
25 ~~annually, starting January 1 of each year commencing in 1984, collect or~~
26 ~~cause to be collected from owners or operators of the motor vehicles~~
27 ~~specified in paragraph (a) of this subsection (5) the annual license tax fee.~~

1 ~~Applications for such licenses shall be supplied by the department of~~
2 ~~revenue. In the case of a motor vehicle that is purchased or converted to~~
3 ~~liquefied petroleum gas or natural gas by January 1 of any year, a license~~
4 ~~shall be purchased for a fractional period of such year, and the amount of~~
5 ~~the license tax shall be reduced by one-twelfth for each complete month~~
6 ~~that shall have elapsed since the beginning of such year.~~

7 ~~(c) Upon payment of the tax required by this subsection (5), the~~
8 ~~executive director of the department of revenue shall issue a decal, which~~
9 ~~shall be valid for the current calendar year and shall be attached to the~~
10 ~~upper right-hand corner of the front windshield on the motor vehicle for~~
11 ~~which it was issued.~~

12 ~~(d) The identifying decal and license tax fee paid for each motor~~
13 ~~vehicle shall be transferable upon a change of ownership of the motor~~
14 ~~vehicle. Such transfer shall be accomplished in accordance with rules~~
15 ~~promulgated by the executive director of the department of revenue.~~

16 ~~(e) It is unlawful for any person to operate a motor vehicle~~
17 ~~required to have a liquefied petroleum gas or natural gas decal upon the~~
18 ~~highways of this state without such decal unless such motor vehicle is~~
19 ~~titled outside Colorado and all Colorado purchases are taxed pursuant to~~
20 ~~section 39-27-102 (1) (a) (II) (B) or such vehicle is otherwise exempt~~
21 ~~from the provisions of this part 1.~~

22 ~~(f) No person shall put, or cause to be put, liquefied petroleum gas~~
23 ~~or natural gas into the fuel tank of a motor vehicle required to have a~~
24 ~~liquefied petroleum gas or natural gas decal unless the motor vehicle has~~
25 ~~such decal attached to it or written or electronic evidence that a valid~~
26 ~~decal has been acquired for the motor vehicle and such evidence has been~~
27 ~~provided to such person or such person's employer. Sales of fuel placed~~

1 in the fuel tank of a motor vehicle not displaying such decal or otherwise
2 evidencing acquisition of a valid decal and for which the distributor is
3 obligated to collect the tax specified by section 39-27-102(1)(a)(H)(B)
4 shall be recorded upon an invoice, which invoice shall include the date,
5 the motor vehicle license number, the number of gallons or, in the case
6 of natural gas, the energy equivalent in gallons placed in such fuel tank,
7 and the tax due thereon.

8 (g) ~~Any person violating any provision of this subsection (5) is~~
9 ~~subject to the penalty provisions of sections 39-27-114 and 39-27-120.~~

10 (h) ~~Motor vehicles displaying a liquefied petroleum gas or natural~~
11 ~~gas decal are exempt from the licensing and reporting requirements stated~~
12 ~~in the remainder of this part 1.~~

13 (6) (a) ~~The department of revenue shall promulgate rules allowing~~
14 ~~for payment of the annual license tax fee, if applicable, and acquisition of~~
15 ~~the decal as set forth in subsection (5) of this section by a user directly~~
16 ~~from a vendor or distributor of liquefied petroleum gas or natural gas.~~

17 (b) ~~Such rules shall permit each vendor or distributor who~~
18 ~~participates in the program to return decals that are not issued by the~~
19 ~~vendor or distributor and remit the applicable annual license tax fees~~
20 ~~collected by the vendor or distributor not earlier than one hundred twenty~~
21 ~~days from the time decals are supplied to the vendor or distributor by the~~
22 ~~department of revenue.~~

23 (7) ~~Motor vehicles that are owned or operated by a nonprofit~~
24 ~~transit agency that receives public funds and that are used exclusively in~~
25 ~~performing the agency's nonprofit functions and activities shall be exempt~~
26 ~~from the provisions of subsection (5) of this section and from the special~~
27 ~~fuel tax imposed by section 39-27-102(1)(a)(H)(B) SECTION 39-27-102~~

1 (1) (a) upon liquefied petroleum gas and natural gas. A person who
2 purchases special fuel for the purposes set forth in this subsection (7)
3 may, in accordance with section 39-27-103, apply to the department of
4 revenue for a refund of the excise tax paid thereon.

5 (8) ~~The department of revenue is authorized to promulgate~~
6 ~~reasonable rules, consistent with this part 1, concerning annual license tax~~
7 ~~fees collected and decals issued pursuant to subsections (5) and (6) of this~~
8 ~~section, including, but not limited to, reporting procedures, reporting~~
9 ~~forms, and the penalties described in sections 39-27-114 and 39-27-120.~~

10 (9) (a) COMPRESSED NATURAL GAS USED TO PROPEL A MOTOR
11 VEHICLE ON THE HIGHWAYS OF THIS STATE THAT IS SUPPLIED TO THE USER
12 AT A RESIDENTIAL HOME IS EXEMPT FROM THE SPECIAL FUEL TAX IMPOSED
13 BY THIS ARTICLE.

14 (b) THIS SUBSECTION (9) IS REPEALED, EFFECTIVE JULY 1, 2017.

15 **SECTION 6.** In Colorado Revised Statutes, 39-27-103, **amend**
16 (3) (a.3) as follows:

17 **39-27-103. Refunds - penalties - checkoff.** (3) (a.3) (I) Any
18 person who purchases or uses gasoline for the propulsion of an aircraft
19 shall be entitled to a refund by the controller if:

20 (A) The use of such gasoline in such aircraft is subject to the
21 excise tax levied pursuant to section 39-27-102 (1) (a) (IV) (A); and

22 (B) The excise tax actually paid was the excise tax levied pursuant
23 to ~~section 39-27-102 (1) (a) (H)~~ ANY PROVISION OF SECTION 39-27-102 (1)
24 (a), EXCLUDING SECTION 39-27-102 (1) (a) (IV) (A).

25 (II) The amount of such refund shall be the difference between the
26 amount actually paid pursuant to ~~section 39-27-102 (1) (a) (H)~~ and the
27 amount that should have been paid pursuant to section 39-27-102 (1) (a)

1 (IV) as certified by the department of revenue.

2 **SECTION 7.** In Colorado Revised Statutes, 39-27-105, **amend**
3 (1.3) (d) as follows:

4 **39-27-105. Collection of tax on gasoline and special fuel.**

5 (1.3) (d) Distributors may aggregate figures stated in the reports required
6 by this part 1 for liquefied petroleum gas and natural gas for sales of such
7 fuels to a particular class or type of individual user. ~~or holder of the~~
8 ~~decals authorized by section 39-27-102.5 (5).~~ Distributors of liquefied
9 petroleum gas and natural gas shall not be required to separately report
10 the amount of sales to individual users.

11 **SECTION 8.** In Colorado Revised Statutes, **amend** 39-27-107 as
12 follows:

13 **39-27-107. When users other than distributors must report.**

14 Except as otherwise provided in section 39-27-102 for persons that export
15 gasoline, every person not a licensed distributor who uses any gasoline in
16 this state or who has in his or her possession any gasoline, other than that
17 contained in the ordinary fuel tank attached to a motor vehicle or aircraft,
18 upon which a licensed distributor has not paid or is not liable for the tax
19 imposed in this part 1 shall file a sworn statement with the executive
20 director of the department of revenue on or before the ~~twenty-fifth~~
21 TWENTY-SIXTH day of the calendar month on such form as the executive
22 director prescribes and furnishes, showing the amount of gasoline so used
23 and held, and shall pay to the executive director the tax imposed on all
24 such gasoline. THIS SECTION DOES NOT APPLY TO A USER WHO IS EXEMPT
25 FROM TAXATION UNDER SECTION 39-27-102.5 (9).

26 **SECTION 9.** In Colorado Revised Statutes, **add** 39-27-122 and
27 39-27-123 as follows:

1 **39-27-122. Measurement - liquefied petroleum gas and natural**
2 **gas - director of division of oil and public safety - rules.** PRIOR TO
3 JANUARY 1, 2014, THE DIRECTOR OF THE DIVISION OF OIL AND PUBLIC
4 SAFETY SHALL PROMULGATE REASONABLE RULES RELATED TO THE
5 ACCURATE MEASUREMENT OF LIQUEFIED PETROLEUM GAS AND NATURAL
6 GAS. THEREAFTER, THE DIRECTOR MAY MODIFY OR UPDATE THE RULES IN
7 HIS OR HER DISCRETION.

8 **39-27-123. Department of transportation - special fuels -**
9 **impact - report.** (1) ON OR BEFORE JANUARY 1, 2017, THE DEPARTMENT
10 OF TRANSPORTATION SHALL PREPARE AND SUBMIT A REPORT TO THE
11 TRANSPORTATION LEGISLATION REVIEW COMMITTEE CREATED IN SECTION
12 43-2-145 (1), C.R.S. THE REPORT MUST INCLUDE:

13 (a) AN EVALUATION OF THE EFFECTIVENESS OF ANY STATUTORY
14 PROVISION INCLUDED IN HOUSE BILL 13-____, ENACTED IN 2013;

15 (b) AN ANALYSIS OF THE IMPACT OF ALTERNATIVE FUELS FOR
16 PROPELLING A MOTOR VEHICLE ON THE PUBLIC ROADS AND HIGHWAYS OF
17 THIS STATE AND ON THE AMOUNT OF EXCISE TAXES COLLECTED RELATED
18 TO THOSE VEHICLES;

19 (c) A RECOMMENDATION ON WHETHER THE TAX LEVIED PURSUANT
20 TO THIS PART 1 SHOULD BE COLLECTED WHEN THE SPECIAL FUEL IS
21 SUPPLIED TO THE USER AT A RESIDENTIAL HOME, AND IF SO, ANY
22 RECOMMENDATIONS FOR HOW TO COLLECT THIS TAX; AND

23 (d) RECOMMENDATIONS FOR A TAX SYSTEM THAT FAIRLY AND
24 EQUITABLY TAXES ALL FUELS AND METHODS FOR PROPELLING MOTOR
25 VEHICLES ON THE PUBLIC ROADS AND HIGHWAYS OF THIS STATE AND THAT
26 HELPS PAY FOR THE CONSTRUCTION, IMPROVEMENT, REPAIR, AND
27 MAINTENANCE OF THOSE PUBLIC ROADS AND HIGHWAYS.

1 (2) SECTION 24-1-136 (11), C.R.S., DOES NOT APPLY TO THE
2 REPORT REQUIRED BY SUBSECTION (1) OF THIS SECTION.

3 **SECTION 10.** In Colorado Revised Statutes, 42-3-304, **add** (25)
4 as follows:

5 **42-3-304. Registration fees - passenger and passenger-mile**
6 **taxes - clean screen fund - repeal.** (25) (a) BEGINNING JANUARY 1,
7 2014, IN ADDITION TO ANY OTHER FEE IMPOSED BY THIS SECTION, COUNTY
8 CLERKS AND RECORDERS SHALL ANNUALLY COLLECT A FEE OF THIRTY
9 DOLLARS AT THE TIME OF REGISTRATION ON EVERY MOTOR VEHICLE THAT
10 IS PROPELLED BY PLUG-IN ELECTRICITY. COUNTY CLERKS AND RECORDERS
11 SHALL TRANSMIT THE FEE TO THE STATE TREASURER, WHO SHALL CREDIT
12 THE SAME TO THE HIGHWAY USERS TAX FUND CREATED IN SECTION
13 43-4-201, C.R.S.

14 (b) THE DEPARTMENT OF REVENUE SHALL CREATE AN ELECTRIC
15 VEHICLE DECAL, WHICH A COUNTY CLERK AND RECORDER SHALL GIVE TO
16 EACH PERSON WHO PAYS THE FEE CHARGED UNDER PARAGRAPH (a) OF THIS
17 SUBSECTION (25). THE DECAL MUST BE ATTACHED TO THE UPPER
18 RIGHT-HAND CORNER OF THE FRONT WINDSHIELD ON THE MOTOR VEHICLE
19 FOR WHICH IT WAS ISSUED. IF THERE IS A CHANGE OF VEHICLE OWNERSHIP,
20 THE DECAL IS TRANSFERABLE TO THE NEW OWNER.

21 **SECTION 11. Act subject to petition - effective date.** This act
22 takes effect January 1, 2014; except that, if a referendum petition is filed
23 pursuant to section 1 (3) of article V of the state constitution against this
24 act or an item, section, or part of this act within the ninety-day period
25 after final adjournment of the general assembly, then the act, item,
26 section, or part will not take effect unless approved by the people at the

1 general election to be held in November 2014 and, in such case, will take
2 effect on the date of the official declaration of the vote thereon by the
3 governor.