

HB1230_L.003

HOUSE COMMITTEE OF REFERENCE REPORT

Chairman of Committee_____
DateCommittee 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 address -**
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 ADDRESS 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 address -**
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 ADDRESS SHALL APPLY TO ANY
10 LICENSED MOTOR VEHICLE DEALER DOING BUSINESS IN THIS STATE AND
11 MAKING SALES OF MOTOR VEHICLES FOR STORAGE, USE, OR CONSUMPTION
12 IN THE STATE THAT COLLECTS AND REMITS USE TAX TO THE DEPARTMENT
13 OF REVENUE AS PROVIDED BY LAW.

14 **SECTION 3.** 43-2-145, Colorado Revised Statutes, is amended
15 BY THE ADDITION OF A NEW SUBSECTION to read:

16 **43-2-145. Transportation legislation review - committee. (8)**
17 (a) PRIOR TO THE FIRST DAY OF THE LEGISLATIVE SESSION BEGINNING IN
18 JANUARY 2010, FOR PURPOSES OF ESTABLISHING BEST PRACTICES FOR THE
19 COLLECTION OF SALES TAX ON THE SALE OF MOTOR VEHICLES, THE
20 COMMITTEE SHALL CONSULT WITH THE DEPARTMENT OF REVENUE,
21 COLORADO LICENSED AUTOMOBILE DEALERS, AUTOMOBILE RETAILERS,
22 AND EXPERTS IN THE FIELDS OF MOTOR VEHICLE REGISTRATION AND
23 TITLING AND STATE AND LOCAL SALES TAX COLLECTION TO REVIEW:

24 (I) THE ACCURACY AND AVAILABILITY OF STATE APPROVED SALES
25 TAX DATABASES RELIED ON BY AUTOMOBILE DEALERS AND RETAILERS;

26 (II) THE CONSISTENCY OF UPDATES TO THE STATE APPROVED
27 SALES TAX DATABASES;

28 (III) THE EFFICIENCY OF THE COLLECTION OF SALES TAX ON THE
29 SALE OF MOTOR VEHICLES FOR HOME RULE COUNTIES AND
30 MUNICIPALITIES; AND

31 (IV) THE NUMBER OF OCCURRENCES THAT PAPERWORK IS
32 RETURNED TO AN AUTOMOBILE DEALER OR RETAILER DUE TO INACCURATE
33 SALES TAX COLLECTION.

1 (b) BASED ON THE REVIEW SPECIFIED IN PARAGRAPH (a) OF THIS
2 SUBSECTION (8), THE COMMITTEE SHALL MAKE RECOMMENDATIONS TO
3 THE GENERAL ASSEMBLY FOR SUCH LEGISLATION AS IT DEEMS NECESSARY.
4 LEGISLATION RECOMMENDED BY THE COMMITTEE PURSUANT TO THIS
5 PARAGRAPH (b) SHALL BE TREATED AS LEGISLATION RECOMMENDED BY AN
6 INTERIM LEGISLATIVE COMMITTEE FOR PURPOSES OF ANY INTRODUCTION
7 DEADLINES OR BILL LIMITATIONS IMPOSED BY THE JOINT RULES OF THE
8 GENERAL ASSEMBLY.

9 (c) THIS SUBSECTION (8) IS REPEALED, EFFECTIVE JULY 1, 2010.

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

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

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