			S	B13-134
Colorado Legislative Council Staff Fiscal Note NO FISCAL IMPACT				
Drafting Number: Prime Sponsor(s):		Bill Status:	February 6, 2013 Senate SVMA Larson Silbaugh (303-8	866 4720)
TITLE: CON		DCESS FOR COLLECTI		

Summary of Legislation

This bill clarifies that county clerk and recorders have the obligation to collect and remit sales and use tax for the sale of automobiles sold at auction when the auctioneer does not collect sales taxes on the sale of the vehicle.

VEHICLES PURCHASED THROUGH AN AUCTION SALE.

Assessment

Under current law, if an automobile is purchased from a private party, then the purchaser pays sales taxes to the county clerk and recorder when the vehicle is titled. The county clerk and recorder then remits the state portion of the sales tax to the Department of Revenue. If an automobile is sold at auction and the auctioneer is registered to collect sales taxes, then the auctioneer collects and remits sales taxes. In some cases, automobiles are sold by auctioneers who are not registered to collect sales taxes in Colorado. In the past, some county clerk and recorders would not accept payment of sales taxes for vehicles purchased from an auctioneer. After communication with the Department of Revenue, all county clerk and recorders accept sales taxes from vehicles sold at auction. This bill codifies current practice.

Departments Contacted

Revenue County Clerk and Recorders