

DEPARTMENT OF REVENUE

Division of Motor Vehicles – Title and Registration Section

1 CCR 204-10

RULE 28. TITLE AND REGISTRATION OF **A VEHICLE**S OWNED BY, OR DONATED, LOANED, OR LEASED TO, A GOVERNMENT AGENCY

Basis: This **regulation rule** is promulgated under the authority 39-26-113, 39-26-704(1), 42-~~21~~-102(558), ~~42-1-102(66)~~, ~~42-1-102(93.5)~~, ~~42-1-102(112)~~, 42-1-204, 42-3-104(1) through (4), ~~42-3-104(2)~~, ~~42-3-104(3)~~, ~~42-3-104(4)~~ ~~42-3-104(4)~~, 42-3-105, 42-3-201, 42-3-202, 42-3-301, 42-3-304(1)(a) and (b) and (3)(b) and (c), ~~43-3-304(3)(c)~~, 42-6-104, 42-6-106, ~~(1)~~ and 42-6-137, C.R.S.

Purpose: The purpose of this **regulation rule** is to establish procedures for titling and registering **vehicles** owned by, or donated, loaned, or leased to, **a government agency**. ~~governmental agencies~~.

1.0 Definitions

- 1.1 “Special License Plate” means a special license plate (for example, group special, alumni, or military) issued pursuant to part 2, article 3, Title 42, which is currently offered for issuance to a vehicle to evidence registration of that vehicle.
- 1.2 “Donated” means given voluntarily without payment in return.
- 1.3 “Government License Plate” means the permanent license plate that has stacked “GVT” lettering on the Colorado green and white graphic license plate.
- 1.4 “Leased Vehicle” means a vehicle that is subject to the terms of a lease agreement with a government agency, with corresponding payments.
- 1.5 “Loaned Vehicle” means a vehicle provided to a government agency for which the government agency has lawful use or control of the vehicle for a period of thirty days or more and that will be returned to the owner upon the government agency no longer having lawful use or control of the vehicle.
- 1.6 “Material Fees” means the fees required under section 42-3-301, C.R.S., for the direct cost of license plates, decals, or tabs.
- 1.7 “Registration Fees” or “Fees” means the fees required by Title 42, C.R.S. for the registration of a vehicle.

- 1.8 “Standardized License Plate” means any Colorado license plate that is not a Special License Plate.
- 1.9 “State of Colorado” for purposes of this rule includes any board, bureau, commission, department, institution, division, section, university, or officer of the state, including those in the legislative branch and in the judicial branch.
- 1.10 “Taxes” means sales tax, use tax, and specific ownership tax assessed and collected from the vehicle owner and distributed to the appropriate funds as required in Title 42, C.R.S.
- 1.11 “United States Government” or “U.S. Government” when referenced in this rule includes an agency or instrumentality thereof as provided in section 42-3-104(1), C.R.S.

2.0 U.S. Government or Foreign Government Owned Vehicles

- 2.1 A vehicle owned by the United States Government is not required to be registered pursuant to section 42-3-104(3)(a), C.R.S. If the United States Government elects to obtain a State of Colorado title and registration it must meet all titling and registration requirements in Title 42, C.R.S. Title and registrations transactions shall be performed by the Department.
- 2.2 A vehicle owned by a foreign government, or a consul, or other official representative of a foreign government duly recognized by the Department of State of the United States government (e.g., Honorary Consulate, Ambassador) shall be titled pursuant to Article 6 of Title 42, C.R.S., and registered pursuant to section 42-3-304(3)(b), C.R.S., by the Department.

3.0 Government Agency Determination

- 3.1 An entity may seek a determination by the Department of Revenue that it qualifies as a government agency under section 42-3-104, C.R.S., by submitting to the Department of Revenue:
- a. A citation to its enacting statute in the Colorado Revised Statutes;
 - b. Proof of tax exemption as a government agency;
 - c. Proof evidencing its existence as a government agency (e.g., a town’s articles of incorporation); or
 - d. A request for a Department of Revenue determination.

4.0 Titling of Government Owned Vehicles

- 4.1 Every vehicle owned by a government agency must be titled. Applications for titling provided for in title 42, article 6, must be made as follows:
- a. The department, university, division, agency, commission, Regional Transportation District (when owned by a government agency), or other entity within the State of Colorado that owns the vehicle must complete the title application and submit it to the Department.
 - b. The county, town, city, or city and county that owns the vehicle must complete the application and submit it to an authorized agent in the county in which the applicant is located.
 - c. The local, municipal and special district that owns the vehicle must complete the application and submit it to an authorized agent in the county in which the applicant is located.
- 4.2 The name and address on the Colorado certificate of title for a vehicle owned by a government agency shall be as listed below.
- a. A vehicle owned by the State of Colorado:
 - i. “State of Colorado, Department of (name of department or university, and division, agency, commission, or other entity name)”, with the address of the specific department, division, agency, commission, or other entity. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the department, division, agency, commission, or other entity, then the address at which the vehicle is being principally operated and maintained, or permanently maintained, shall be used.
 - ii. A vehicle owned by the Regional Transportation District shall be titled with the name “Regional Transportation District”, with the address of the Regional Transportation District. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the Regional Transportation District, then the address at which the vehicle is being principally operated and maintained, or permanently maintained, shall be used.
 - b. A vehicle owned by a county, town, city, or city and county:
 - i. “County or Town, City, or City and County Name” (e.g., Adams County, Grand County, City and County of Denver) and the address of that county, town, city, or city and county. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the county or town, city, or city and county, then the address at which the vehicle

is being principally operated and maintained, or permanently maintained, shall be used.

- c. A vehicle owned by local, municipal, or special districts
 - i. “Local, Municipal, or Special District Government Name” (e.g., City of Thornton, Town of Lyons, Denver Water District) and the address of that local, municipal, or special district. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the local, municipal, or special district government, then the address at which the vehicle is being principally operated and maintained, or permanently maintained, shall be used.

5.0 Registration

- 5.1 Unless exempted from registration under section 42-3-104(3), C.R.S., every vehicle owned by a government agency shall be registered. Applications for registration provided for in title 42, article 3, C.R.S., must be made as follows:
 - a. The department, university, division, agency, commission, Regional Transportation District, or other entity within the State of Colorado that owns the vehicle must complete the application and submit it to the Department. The address on the application shall be the address of the department, university, division, agency, commission, Regional Transportation District, or other entity, unless the vehicle is being principally operated and maintained, or permanently maintained at an address other than the address for that specific department, university, division, agency, commission, Regional Transportation, District, or other entity, in which case the address on the application shall be the address at which the vehicle is being principally operated and maintained or permanently maintained.
 - b. The county, town, city, or city and county, local, municipal and special district that owns the vehicle must complete the application and submit it to an authorized agent in the county in which the applicant is located. The address on the application shall be the address of the county, town, city, or city and county, local, municipal and special district, unless the vehicle is being principally operated and maintained, or permanently maintained at an address other than the address of the specific county, town, city, or city and county, local, municipal and special district, in which case the address on the application shall be the address at which the vehicle is being principally operated and maintained or permanently maintained.

- 5.2 Unless exempt, a government agency shall pay all Fees in Title 42, C.R.S., for a vehicle owned by them.
- 5.3 A government agency is not exempt from and must pay all Material Fees required in section 42-3-301, C.R.S., at the time of registration of a vehicle.
- 5.4 A government agency that enters into agreements with a non-government agency (e.g., road maintenance contractors, toll operator) cannot grant or transfer their Registration Fee and Taxes exemptions to the non-government agency or to any vehicles the non-government agency owns.

6.0 Emissions Compliance and License Plates

- 6.1 Proof of emissions compliance shall be required pursuant to part 3 and part 4, article 4 of title 42, C.R.S., for a vehicle registered at an address in an emissions program area.
 - a. The address at which the vehicle is principally operated and maintained, or permanently maintained, shall determine whether the vehicle is registered in an emissions program area.
- 6.2 A government agency owned vehicle that is registered shall be issued, and be required to display:
 - a. A Government License Plate. A Government License Plate will not display a year and month validation tab. Dependent on the vehicle type, a single or set of Government License Plates will be issued and must be displayed on the vehicle (e.g., trailer will be issued a single plate and passenger vehicles will be issued a set of plates);
 - b. A Standardized License Plate on a motor vehicle as defined in section 42-1-102(58), C.R.S., a vehicle as defined in section 42-1-102(112), C.R.S., and special mobile machinery defined in section 42-1-102(93.5), C.R.S., that is operated on roads and highways. A Standardized License Plate issued to a government agency shall display a year and month validation tab. Dependent on the vehicle type, a single or a set of Standardized License Plates will be issued (e.g., trailer will be issued a single plate and passenger vehicles will be issued a set of plates);
 - c. A Special License Plate if the government agency and the vehicle meet all requirements for that license plate. The government agency must meet all pre-certification requirements (e.g., donation, membership) for the Special License Plate before it can be issued the Special License Plate;
 - d. A special mobile machinery ownership decal for special mobile machinery, defined in section 42-1-102(93.5)(a)(I), C.R.S., that is not

operated on highways and, therefore, is not required to be titled, or is not required to be titled (e.g. sign boards, lighting towers); or

- e. A Colorado State Patrol vehicle may be issued and display the Colorado State Patrol license plate pursuant to Code of Colorado Regulations 1 CCR 204-10 Rule 6. Colorado State Patrol License Plates.

6.3 Unless exempt from registration, a government agency must renew its vehicle registration(s) annually and, if issued a Special License Plate that requires an annual pre-certification requirement and the government agency wishes to retain the Special License Plate, the government agency must meet the annual pre-certification requirement before it can renew the registration.

7.0 Donated, Loaned, or Leased Vehicles

7.1 Donated Vehicle. A vehicle Donated to a government agency must be titled and registered as follows:

- a. If the vehicle is not titled in the donor's name, the donor must apply for a new Colorado certificate of title through the County Motor Vehicle office in the donor's name as provided in section 42-6-134, C.R.S.
 - i. The donor must pay title fees for the new Colorado certificate of title, and any sales tax due. A copy of forms DR 0100A Retail Sales Tax Return for Occasional Sales and DR 0025 Statement of Sales Taxes Paid on Loaner Motor Vehicle will be accepted as proof of sales tax paid.
- b. The donor must assign the new Colorado certificate of title over to the government agency to which the vehicle is Donated. The purchase price on the assigned title must state "Donated" and will be entered into motor vehicle systems as "0".
- c. The government agency must apply for a Colorado certificate of title and registration (unless exempt from registration) as provided for in sections 3 and 4 of this rule.
- d. The government agency must pay the Material Fees required in section 42-3-301, C.R.S.
- e. The government agency must provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for a vehicle Donated to the government agency that is being registered in an emissions program area.

7.2 Loaned Vehicle. Unless exempted from registration pursuant to section 42-3-104(3), C.R.S., a Loaned Vehicle shall be titled and registered as listed below:

- a. If the vehicle is not titled in the loaner's name, the loaner must apply for a new Colorado Certificate of title in the loaner's name through the County Motor Vehicle office as provided in section 42-6-134, C.R.S.
 - i. The loaner must pay title fees for the new Colorado certificate of title, and any sales tax due. A copy of forms DR 0100A Retail Sales Tax Return for Occasional Sales and DR 0025 Statement of Sales Taxes Paid on Loaner Motor Vehicle will be accepted as proof of sales tax paid.
- b. The government agency must be listed as the "In Care Of" in motor vehicle systems.
- c. The government agency must apply for registration of the vehicle pursuant to section 5 above.
- d. Unless statutorily exempt, the government agency shall pay the Registration Fees and Taxes for the Loaned Vehicle. The government agency shall pay the Material Fees required in section 42-3-301, C.R.S.
- e. The government agency shall provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for a Loaned Vehicle that is being registered in an emissions program area.

7.3 Leased Vehicle. A Leased Vehicle shall be titled and registered as follows:

- a. If the government agency requests to be exempt from payment of the annual specific ownership tax and annual Registration Fees, the lease agreement must be submitted to the Department for approval prior to the vehicle being titled and registered pursuant to sections 42-3-104(2) and 42-3-304(3)(c), C.R.S.
- b. If the title is not already in the lessor's name, the lessor must apply for a Colorado certificate of title in the lessor's name through the County Motor Vehicle office and the government agency must be listed as the lessee as provided in section 42-6-134, C.R.S.
- c. The government agency must apply for registration of the vehicle pursuant to section 5 above.
- d. The government agency shall provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for each Leased Vehicle that is being registered in an emissions program area.

8.0 Appeals

- 8.1 An entity that the Department has determined does not qualify as a government agency pursuant to section 3.0 of this rule may, within 60 days of the date of the Department's determination, request a hearing on the determination by submitting a written request for hearing to the Department of Revenue, Hearings Division.
- 8.2 The hearing will be held at the Department of Revenue, Hearings Division. The hearing officer will be an authorized representative designated by the Executive Director. The Department employee who completed the review and determined that the entity is not a government agency need not be present at the hearing unless required by the hearing officer, or unless requested in writing by the entity at the time the written request for hearing is submitted. The hearing officer may consider any documents and affidavits submitted by the Department.

~~1.1 "Department" for the purpose of this regulation means the Department of Revenue, Division of Motor Vehicles, Title and Registration Sections.~~

~~1.2 "Donated" means a gift, free of charge.~~

~~1.2 "Government Agency" means an entity of the state, local, county, municipal, or special district as defined in Titles 24, 29, 30, 31 and 32 of the Colorado Revised Statutes or that may be designated at tax exempt pursuant to the Department of Revenue, Division of Taxation Publication FYI Sales 63- Government Purchases Exemptions document.~~

~~1.3 "Government License Plate" means the permanent license plate that has stacked "GVT" lettering on the Colorado green and white graphic license plate. The Government License Plate may be issued as a single license plate or a set of license plates.~~

~~1.4 "Leased" means a vehicle that is subject to the terms of a lease agreement with corresponding payments.~~

~~1.5 "Loaned" means a vehicle that will be returned to the original owner and no transfer of ownership will take place.~~

~~1.6 "Motorcycle Standardized License Plate" means the permanent Colorado green and white graphic license plate manufactured smaller than standardized license plates to allow mounting on to motorcycles.~~

2.0 General Requirements

- ~~2.1 All vehicles owned by a Government Agency shall be titled, and for those which are required to be registered, shall be titled and registered pursuant to Title 42, C.R.S., and this regulation.~~

~~a. An entity may seek a determination that it qualifies as a Government Agency as follows:~~

~~i. By the entity submitting proof of tax exemption as a Government Agency.~~

~~ii. By the entity submitting other proof that evidences its existence as a Government Agency.~~

~~iii. By the entity requesting a Department determination.~~

~~2.2 Title and registration transactions on vehicles owned by a Government Agency, unless exempted from registration pursuant to 42-3-104(3), C.R.S., shall be completed by:~~

~~a. The Department for vehicles owned by the State of Colorado.~~

~~b. The County Motor Vehicle office for the county, or the city and county, when a vehicle is owned by a county or a city and county.~~

~~c. The County Motor Vehicle office of the county in which a local, municipal or special district is located when a vehicle is owned by a local, municipal, or special district.~~

~~2.3 Vehicles owned by the United States government are not subject to registration requirements pursuant to 42-3-104(3)(a), C.R.S. If a United States government agency elects to obtain a State of Colorado title and registration they shall meet all titling and registration requirements in Title 42, C.R.S., prior to titling and registering their vehicles. Title and registration transactions shall be performed by the Department.~~

~~2.4 Vehicles owned by a foreign government or a consul or other official representative of a foreign government duly recognized by the Department of State of the United States government are not subject to this regulation and shall be titled pursuant to Article 6 of Title 42, C.R.S., and this regulation and registered pursuant to 42-3-304(3)(b), C.R.S.~~

~~2.5 Vehicles specifically exempted from registration in 42-3-104(3), C.R.S., shall not be required to be registered by a Government Agency. The vehicles shall be titled pursuant to Article 6 of Title 42, C.R.S., and this regulation. If a Government Agency chooses to register vehicles exempted from registration in 42-3-104(3), C.R.S., then all registration requirements in Article 3 of Title 42, C.R.S., and this regulation apply.~~

~~2.6 Unless statutorily exempt, a Government Agency shall pay all registration fees and taxes in Title 42, C.R.S. for vehicles owned by them.~~

~~2.7 A Government Agency that enters into agreements with a non-Government Agency (e.g., road maintenance contractors) may not grant or transfer their Government Agency title and registration entitlements to the non-Government Agency owned vehicles. This includes, but may not be limited to, exemptions of taxes and fees and use of Government License Plates.~~

~~3.0 Titling~~

~~3.1 All vehicles owned by a Government Agency and requiring titles shall be titled pursuant to Article 6 of Title 42, C.R.S., and this regulation.~~

~~3.2 All titling requirements must be met prior to issuance of a State of Colorado certificate of title.~~

~~3.3 The name and address placed on the certificate of title for vehicles owned by a Government Agency shall be as listed below. The Department may waive the name and address requirements on a case by case basis. To request a waiver, the Government Agency must submit a written request for waiver to the Department:~~

~~a. Vehicles owned by the State of Colorado~~

~~i. "State of Colorado Department of (Name of Department)" with the address as required by 42-6-139, C.R.S., of that specific Department~~

~~ii. Vehicles owned by the Regional Transportation District shall be titled with the name "Regional Transportation District"~~

~~b. Vehicles owned by counties or city and county~~

~~i. "County or City and County Name" (e.g., Adams County, Grand County, City and County of Denver etc.) and the address as required by 42-6-139, C.R.S., of that county or city and county.~~

~~c. Vehicles owned by local, municipal, or special districts~~

~~i. "Local, Municipal, or Special District Government Name" (e.g., City of Thornton, Town of Lyons, Denver Water District etc.) and the address as required by 42-6-139, C.R.S., of that local, municipal or special district.~~

~~3.4 If a Government Agency's vehicles are titled with a different name or address than as listed in paragraph 3.3 above prior to the effective date of this regulation, then a Government Agency has the discretion whether or not to change the vehicles title name and/or address. If a Government Agency elects to change the vehicles title name and/or address, they must pay all applicable fees in Article 6 of Title 42, C.R.S.~~

~~4.0 Registration and License Plates~~

~~4.1 All vehicles owned by a Government Agency, and which are required to be registered, shall be registered pursuant to Article 3 of Title 42, C.R.S., and this regulation.~~

~~4.2 Proof of emissions compliance shall be required pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for each Government Agency owned vehicle registered in an emissions program area.~~

~~a. The legal address where the vehicle is principally operated or permanently maintained shall determine if the vehicle is registered in an emissions program area.~~

~~4.3 Government Agency owned vehicles shall be issued, and be required to display, the Government License Plate.~~

~~a. A Government Agency may elect to be issued a non-Government License Plate. If the Government Agency elects to be issued a non-Government License Plate, then the Government Agency is no longer exempt from payment of taxes and fees, and must pay all statutorily required taxes and fees. The Government Agency, and the vehicle they are plating, must meet all requirements for issuance of a non-Government License Plate including, but not limited to: vehicle type qualifications (e.g., special mobile machinery); pre-qualifications (e.g., donations to the license plate non-profit sponsor); and, vehicle weight restrictions (e.g., tractor/trailer). If a month validation tab or sticker is issued for the elected license plate, then the Government Agency must affix the tab or sticker to the license plate pursuant to 42-3-202(1)(b), C.R.S.~~

~~b. Motorcycles owned by a Government Agency shall be issued a Motorcycle Standardized License Plate. A Motorcycle Standardized License Plate issued to a Government Agency owned motorcycle shall not be required to be issued or display year and month validation tabs.~~

~~c. Vehicles owed by the Colorado State Patrol shall not be required to be issued or display the Government License Plate or Motorcycle Standardized License Plate. Colorado State Patrol vehicles may be issued and display Colorado State Patrol license plates pursuant to Code of Colorado Regulations 1 CCR 204-10 Rule 6. Colorado State Patrol License Plates.~~

~~4.4 Government License Plates shall not be issued or be required to display year and month validation tabs.~~

~~4.5 A Government Agency shall renew its vehicle registration(s) annually.~~

~~5.0 Donated, Loaned or Leased Vehicles~~

~~5.1 Vehicles donated to a Government Agency shall be titled and registered, unless exempted from registration pursuant to 42-3-104(3), C.R.S., as listed below:~~

- ~~a. The dealer donating a vehicle must apply for a new title through the County Motor Vehicle office in the dealership's name.~~
- ~~b. The dealer must pay title fees for the new title, and sales tax. A copy of forms DR-0100A Retail Sales Tax Return for Occasional Sales and DR-0025 Statement of Sales Taxes Paid on Loaner Motor Vehicles will be accepted as proof of sales tax paid.~~
- ~~c. The dealer shall assign the new title over to the Government Agency to which the vehicle is donated. The purchase price on the assigned title must state "Donated" and be entered into the Colorado State Title and Registration System as "0".~~
- ~~d. The Government Agency shall apply for a certificate of title, registration, and Government License Plate through the Department.~~
- ~~e. Unless statutorily exempt, the Government Agency shall pay the registration fees and taxes for the donated vehicle.~~
- ~~f. The Government Agency shall provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for each vehicle donated to the Government Agency that is being registered in an emissions program area.~~

~~5.2 Vehicles loaned to a Government Agency shall be titled and registered, unless exempted from registration pursuant to 42-3-104(3), C.R.S., as listed below:~~

- ~~a. If a vehicle is loaned to a Government Agency for over 30 days and the Government Agency elects to be issued and display Government License Plates on the vehicle then:
 - ~~i. The dealer loaning the vehicle must apply for a new title in the dealership's name through the County Motor Vehicle office.~~
 - ~~ii. The dealer must pay title fees and sales tax. A copy of forms DR-0100A Retail Sales Tax Return for Occasional Sales and DR-0025 Statement of Sales Taxes Paid on Loaner Motor Vehicles will be accepted as proof of sales tax paid.~~~~

- ~~iii. — The Government Agency must be listed as the “In Care Of” in the Colorado State Titling and Registration System and on the registration receipt.~~
 - ~~iv. — The Government Agency shall apply for Government License Plates through the Department.~~
 - ~~v. — Unless statutorily exempt, the Government Agency shall pay the registration fees and taxes required.~~
 - ~~vi. — The Government Agency shall provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for each vehicle loaned to the Government Agency that is being registered in an emissions program area.~~
- ~~b. If a vehicle is loaned to a Government Agency for over 30 days and the Government Agency elects to be issued and display non-Government License Plates on the vehicle:~~
- ~~i. The dealer must apply for a new title through the County Motor Vehicle office in the dealership name.—~~
 - ~~ii. The dealer must pay title fees and sales tax. A copy of forms DR-0100A Retail Sales Tax Return for Occasional Sales and DR-0025 Statement of Sales Taxes Paid on Loaner Motor Vehicles will be accepted as proof of sales tax paid.~~
 - ~~iii. — The Government Agency must be listed as the “In Care Of” in the Colorado State Titling and Registration System and on the registration receipt.~~
 - ~~iv. — The Government Agency shall apply for non-Government License Plates at the County Motor Vehicle office.~~
 - ~~v. — Unless statutorily exempt, the Government Agency shall pay the registration fees and taxes required.~~
 - ~~vi. — The Government Agency shall provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for each vehicle loaned to the Government Agency that is being registered in an emissions program area.~~

~~5.3 Vehicles leased to a Government Agency shall be titled and registered as listed below:~~

- ~~a. If the Government Agency requests to be exempt from registration fees and taxes, the lease agreement must be submitted to the Department for~~

~~approval prior to the vehicle being titled and registered pursuant to 42-3-104(2) and 42-3-304(3)(c) C.R.S.~~

- ~~b. The lessor must apply for a new title in the lessor's name through the County Motor Vehicle office and the Government Agency must be listed as the lessee.~~
- ~~c. The Government Agency may apply for Government License Plates through the Department or apply for non-Government License Plates at the County Motor Vehicle office.~~
- ~~d. Unless statutorily exempt, the Government Agency shall pay the title and registration fees and taxes required.~~
- ~~e. The Government Agency shall provide proof of emissions compliance pursuant to Part 3 and Part 4, Article 4 of Title 42, C.R.S., for each vehicle leased to the Government Agency that is being registered in an emissions program area.~~