

STATE OF COLORADO

DEPARTMENT OF REVENUE

Division of Motor Vehicles

Title and Registration Sections

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Bill Ritter Jr.
Governor

Roxanne Huber
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Joan Vecchi
Senior Director

September 1, 2010

RULE 44. EMERGENCY RULE FOR LATE FEE EXEMPTION

Rule maker's Finding of Emergency and Statement of Reasons for Adopting an Emergency Rule:

The Executive Director of the Colorado Department of Revenue hereby finds the immediate adoption of this rule is imperatively necessary to define and outline the process required for the exemption or reduction of the late fee pursuant to HB10-1212.

The Colorado Revised Statutes § 42-3-112(1.5)(a) and § 42-3-112(1.5)(b) require the Department of Revenue to promulgate rules that establish circumstances in which the late fee imposed in § 42-3-112 may be exempted or reduced. The statutes require that these rules be applied uniformly throughout the State of Colorado and specify certain circumstances in which the late fee shall be exempted or reduced. However, the statute does not specifically address the manner in which the late fee exemption is to be applied to ensure this uniformity. To ensure uniformity, this rule defines the circumstances in which the late fee shall be exempted or reduced and the associated procedure to be followed for each of these circumstances.

Additionally, the statute does not limit the circumstances in which the late fee shall be exempted thus allowing the Department of Revenue to include other circumstances as necessary. This rule provides for a process by which the Department of Revenue will address circumstances not specifically cited in statute for consideration of exemption or reduction of the late fee.

The late fee cannot be exempted or reduced until this emergency rule has been promulgated.

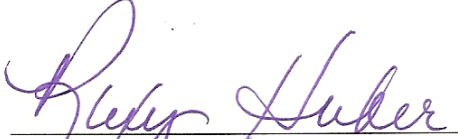
This emergency rule is necessary to provide immediate information to the public and authorized agents pertaining to these exemptions or reductions of the late fee. Adoption of these emergency rules is imperatively necessary to comply with State Law and Vehicle Registration statutes for the preservation of the public health, safety and welfare and compliance with the requirements of § 24-4-103. A permanent change in the regulations could be achieved no sooner than December 15, 2010 given the process for notice and promulgation of the rule change pursuant to § 24-4-103, C.R.S.

Pursuant to § 42-3-112 C.R.S., the Executive Director of the Department of Revenue has the authority to promulgate rules and regulations regarding the exemption or reduction of the late fee. This authority includes developing and administering the requirements for establishing circumstances for the exemption or reduction of the late fee.

This emergency rule is adopted on this 1st day of September, 2010.

This emergency rule shall be effective on this 1st day of September, 2010 and shall expire on the 30th day of December, 2010.

By:



Roxanne Huber, Executive Director,
Colorado Department of Revenue

Date: 9/1/2010