PHYSICAL INSPECTION OF MOTOR VEHICLES

Basis: The statutory basis for this regulation is 42-3-105 (1)(b) and 42-6-107 (1)(b).

Purpose: The purpose of this regulation is to establish criteria for the performance of physical inspections on motor vehicles.

Requirements

Every vehicle owner required to title or register in this state who presents as proof of ownership a title or registration issued by another state or country and all vehicles presenting a Manufacturer's Certificate of Origin assigned to an out-of-state dealer shall be required to be inspected prior to titling or registering the vehicle in Colorado.

The inspection of the vehicle may be performed by any Colorado law enforcement officer, licensed new or used Colorado motor vehicle dealer, any licensed Colorado inspection and readjustment station, any licensed Colorado diesel inspection station, any County Clerk, or any other vehicle related entity designated by the Department.

All licensed new and used Colorado motor vehicle dealers, licensed Colorado inspection and readjustment, licensed Colorado diesel station or approved vehicle related entity must post in full view of the customer a sign disclosing the hours of operation and the fees for performing the inspection.

All inspections shall be complete and recorded on the form supplied or approved by the Department of Revenue, Motor Vehicle Business Group.

ENFORCEMENT AND HEARING PROCEDURES

The statutory basis for this regulation is 42-1-204.

The following rules and regulations are promulgated to provide procedures to be followed when the Department conducts a hearing for a possible violation of either title or registration rules or regulations.

Requirements

1. Whenever the Department determines that a violation of any title or registration rule or regulation has occurred, the Department shall issue an Order to Cease and Desist and shall provide to the violator a Notice of the charged violation.

2. The Order may be a Summary Order to Cease and Desist, provided that such Order is followed by a Notice; or a Notice and Order to Cease and Desist on a future date certain may be issued.

3. The Order to Cease and Desist and/or the Notice of violation shall be mailed to the respondent by first class mail. All notices shall be directed to the most current address as indicated on the Motor Vehicle Division's records. Nondelivery due to an unreported address change shall not constitute reason for dismissal of the action.

4. The Notice shall specify the charge(s) and advise that upon request the violator will be afforded an opportunity to confer with Department representatives concerning the charge(s) and proposed sanction(s). Such conference, when requested, shall be held prior to the effective date of the Order or, in the case of a Summary Order, as soon as possible following the date of the Order.

5. At the conference, the violator shall be permitted to review the evidence concerning the charge and may enter into discussion with Department representatives concerning possible sanction options.
After conferring, the violator may stipulate to the charge and accept one of the offered options, or he may reject all options and request a formal hearing.

6. Such request for formal hearing must be made by the violator to the Motor Vehicle Hearing Section within ten (10) days following the conference. A violator who elects not to confer with the Department as provided above may apply directly for a formal hearing upon receipt of the Notice. Request shall be made to the Motor Vehicle Hearing Section within twenty (20) days of the date of the issuance of the Notice. Failure of the violator to request a formal hearing within the time prescribed shall constitute a waiver of the right to a hearing and the Department’s Order shall become final.

7. The formal hearing shall be scheduled within twenty (20) days of the request for hearing and shall be held before a Department of Revenue Hearing Officer. At the hearing, the violator shall have the opportunity to dispute the Department’s charge(s) and to argue against the Department's sanction(s). The violator may be represented by legal counsel at the hearing.

8. After the matter has been heard, the hearing officer shall make findings of fact and shall issue an order on behalf of the Executive Director. The order of the hearing officer shall constitute an initial decision appealable to the Executive Director of the Department of Revenue under the Colorado Administrative Procedures Act.

9. Any Cease and Desist Order issued pursuant to this regulation shall result in the cancellation of such privileges upon a final Cease and Desist Order. The violator shall immediately cease to use the privilege granted and shall surrender all applicable state issued materials to include but not limit to license plates, tabs, temporary permits, applications, and registrations, or such materials may be seized by a designated enforcement officer of the Department of Revenue.

10. Reapplication by a violator who receives a Cease and Desist Order shall not be permitted until the terms and conditions of the Division are complied with.

ISSUANCE OF DEALER DEMO LICENSE PLATES

Basis: The statutory basis for this regulation is C.R.S. 42-3-127.

Purpose: The following rules and regulations are promulgated to establish criteria for the issuance and use of dealer demo plates.

Requirements

1. Dealer demo plates may be obtained by a duly licensed new or used motor vehicle dealer or wholesaler from the County Clerk in the county where said dealership is located, or in Denver County, from the Manager of Revenue. The Department of Revenue, Enforcement Business Group, Auto Industry Division, will issue the dealer or wholesaler a license with plate authorization that must be presented to the issuing agency at the time of application for dealer demo plates.

USE OF DEALER DEMO LICENSE PLATES

Requirements

1. A dealer demonstration plate can be displayed ONLY on vehicles owned by or consigned to the dealer or the wholesaler. Proof of ownership is shown by a Manufacturer's Certificate of Origin (MCO), title or consignment agreement properly assigned in the dealer's licensed name.

2. A dealer demo plate may be used on a vehicle operated by a prospective buyer. Demonstration drives by a prospective purchaser cannot exceed seven (7) calendar days. The dealer must issue an
authorization letter to any prospective buyer demo-driving the vehicle after the dealer's NORMAL business hours on day one. The authorization letter must include the following: name and address of the prospective buyer; make, model and VIN of the demonstrator vehicle; the demo plate number; and the start and end dates of the demo drive (which may not exceed seven (7) calendar days). The customer must keep the authorization letter in the vehicle at all times and present it to a law enforcement officer upon request.

3. A prospective buyer may use a dealer demo plate with a dealership employee in the vehicle during the dealer's NORMAL business hours.

4. A dealership employee, during NORMAL business hours of the dealership, may use a dealer demo plate for conducting legitimate dealership business.

5. A dealer demo plate may not be used on any vehicle that has been sold and is in the possession of the purchaser, or upon any vehicle leased or rented by such dealer.

6. A dealer demo plate may not be used on vehicles that are being delivered to the purchaser.

7. Owners and employees of the dealer may not operate a demo-plated vehicle for their private purposes or use a demo plate on any commercial vehicle.

8. Demo plates may not be displayed on any of the following vehicles owned by the dealer: tow vehicles, parts pickup/delivery vehicles, service department loaners, courtesy shuttle vehicles, rental vehicles, haulers, or any vehicle bearing the dealer's name or advertisement (other than the small dealer badge normally affixed to the rear of the vehicle, or the license plate holder bearing the dealer's name). Such vehicles shall be titled and registered in the name of the dealership.

9. A dealer demo plate shall not be loaned to charitable organizations for use in charitable activities, parades or shows.

10. A dealer demo plate shall not be loaned or given to any person for use other than prospective buyers for demonstration purposes. “Person” includes, but is not limited to, athletes, coaches, celebrities, media personalities, accountants and lawyers.

11. A lost, stolen or missing dealer demo plate shall be reported within two (2) working days to the local law enforcement agency, and then to the Department of Revenue, Enforcement Business Group, Auto Industry Division. The dealer may replace lost plates through the County Clerks, or in Denver County, the Manager of Revenue. All lost dealer demo plates shall be replaced upon payment of the full fee. A damaged dealer demo plate may be turned in and replaced for the replacement fee.

12. All dealer demo plates must be surrendered immediately to the Department of Revenue, Enforcement Business Group, Auto Industry Division, whenever the dealer, through either a voluntary or involuntary action, ceases to be a motor vehicle dealer. Any dealer demo plates that are not in the dealer's possession shall be reported as lost or stolen to the local law enforcement, and then to the Department of Revenue, Enforcement Business Group, Auto Industry Division.

13. All dealer demo plates owned by a new or used motor vehicle dealer or wholesaler whose license has been suspended by the Colorado Motor Vehicle Dealer Board shall be surrendered to the Department of Revenue, Enforcement Business Group, Auto Industry Division, in compliance with the terms set forth by the Motor Vehicle Dealer Board.

14. A change of dealership operating entity status requires the submission of an original dealer application to the Department of Revenue, Enforcement Business Group, Auto Industry Division. If approved, a new dealer license number with plate authorization will be issued. Once approval is
granted, the dealer license and license plates from the old entity must be surrendered to the Auto Industry Division within ten (10) business days.

15. If a currently licensed entity obtains approval from the Department of Revenue, Enforcement Business Group, Auto Industry Division, for a name change, the Enforcement Business Group, Auto Industry Division and the Motor Vehicle Business Group, Title Section will jointly issue a memorandum of name change to the county clerks. Upon receipt of the memorandum, the county clerks will change the plate registration file to the new licensed name.

16. Dealers shall maintain a record of all dealer demo plates issued to the dealership and the name, address and phone number of the individual authorized to use the demo plates.

17. Any use of a dealer demo plate other than those defined in these rules may

DEPOT LICENSE PLATES

The statutory basis for this regulation is C.R.S. 42-3-127(4)(a) and 42-3-132.

The following rules and regulations are promulgated to establish criteria for the issuance and use of depot plates.

REQUIREMENTS

1. All applicants for depot plates shall complete and submit to the Department of Revenue, Registration Section, an application for the issuance of the depot plates. In addition to the application, all new and used car dealers shall submit a copy of their dealer license; all repair facilities conducting work for a dealership shall submit verification of the working relationship in the form of copies of any contracts, billings, and/or verification on the dealerships letterhead.

2. Depot plates shall be issued only by the Department of Revenue, Registration Section, 1881 Pierce Street, Lakewood, Colorado 80214.

3. Depot plates are issued on a calendar year basis and expire on December 31 of each year. All depot plates will have a thirty (30) day grace period for renewal. An annual fee of $5.00 per plate must be remitted with each application. The fee for replacement of a lost or mutilated depot plate will be $5.00.

4. Depot plates shall be limited to one plate per mechanic or service technician employed by the repair shop. The owner or authorized representative of the repair shop shall, at the time of application or renewal, verify the number of employees currently on the payroll. Applicants in need of more than one plate per employee must demonstrate an exceptional need for additional plates in order to receive additional allocations. False information on the application or renewal request may result in denial of the application, cancellation and denial of any plates issued, and denial of the licensee's eligibility to obtain such plates for the following three years.

5. A depot plate may be used by the repair facility to transport vehicles to and from the dealer's place of business or storage to the repair facility, or for road testing the vehicle after repair. All movement and road testing of a vehicle shall be accomplished during normal business hours. Movement of a vehicle using a depot plate during other than normal hours, unless specifically authorized by the dealer in writing prior to such use, shall constitute a private use. Movement of a vehicle using a depot plate for any purpose other than those listed above shall constitute a private use.

6. When the vehicle is being repaired or refurbished for a dealer by an independent facility, said dealer shall provide written verification of authorization for repair. The verification shall be in the vehicle, available for inspection by an authorized law enforcement officer any time the vehicle is being
used upon the streets or highways of the state.

7. Depot plates shall be mounted in such a position as to be visible from the back of the vehicle. Depot plates shall not be permanently attached or affixed to any vehicle. Depot plates must be maintained in a clearly legible condition at all times. The Licensee will be served a preliminary warning if the assigned plate is found to be mounted in violation of this paragraph. Failure to take corrective action will result in confiscation of the plate in question.

8. It is the responsibility of the dealer to assure that the vehicle being driven to the repair facility using a depot plate is in a safe, roadworthy condition.

9. Violation of the restrictions and methods of use of depot plates may result in sanctions including loss of plate privileges.

10. Licensees subject to loss of one or more depot plates may request a hearing, in writing, within thirty days of receiving notice of the pending action. If a hearing is not requested within thirty days, the depot plates in question may be suspended. If so, the plate must be surrendered to the Department of Revenue, Registration Section, within ten days of the date of notice of the suspension.

11. Hearing shall be held in the Department of Revenue, Enforcement Business Group, Hearing Section, located at 1881 Pierce Street, Lakewood, Colorado. The presiding hearing officer shall be an authorized representative designated by the Executive Director. The law enforcement officer or Department investigator who submits the documents and affidavit related to the action in question need not be present at the hearing unless his or her presence is required by the presiding officer, or requested by the Licensee at the time the written request for hearing is submitted. If the law enforcement officer or investigator is not present at the hearing, the written documents and affidavit submitted by the officer or investigator may be used by the hearing officer.

12. Lost or stolen Depot plates shall be reported within seventy-two (72) hours to the local law enforcement agency and the Department of Revenue, Motor Vehicle Business Group, Registration Section. All Depot plates shall be replaced for the original statutory fee of $5.00.

13. Whenever the repair shop or dealership for which repair work was being performed ceases to operate or whenever the appropriate dealers license has been suspended, denied, revoked, or expired, all depot plates issued to such business must be surrendered within seventy-two (72) hours to the Department of Revenue, Motor Vehicle Business Group, Registration Section. The Department will not rebate any portion of the original fee paid when the plates are surrendered.

IN-TRANSIT LICENSE PLATES

Basis: The statutory basis for this regulation is C.R.S. 42-1-204 and 42-3-127 (4)(b).

Purpose: The following rules and regulations are promulgated to clarify the criteria for issuance and use of in-transit plates.

Requirements

In-transit plates may be obtained by a duly licensed new or used motor vehicle dealer, wholesaler, or a wholesale motor vehicle auction from the County Clerk in the county where the business is located or, if in Denver County, from the Manager of Revenue.

New or used motor vehicle dealers, wholesalers, and wholesale auctions may purchase as many in-transit plates as needed upon submission of a copy of their valid dealer's or wholesaler's license.
The following rules are promulgated to clarify the use of in-transit plates:

Any licensed Colorado new or used motor vehicle dealer or wholesaler may use an in-transit plate in intra-state and inter-state transport of motor vehicles owned by said dealer or wholesaler.

Any licensed Colorado wholesale auction may use in-transit plates in intrastate and inter-state transport of motor vehicles consigned to be sold by said auction.

In-transit plates may NOT be used upon any vehicle being offered for sale and operated by a prospective buyer for demonstration purposes unless the wholesaler or authorized auto auction representative is also present in the vehicle.

In-transit plates may NOT be used upon any vehicle which is not owned by a new or used motor vehicle dealer, wholesaler, or in the case of the wholesale auto auction, any vehicle which is not consigned to said auction. In any case, use of the in-transit plate on a motor vehicle for commercial purpose other than to profit from the sale of said vehicle is strictly forbidden.

In-transit plates may NOT be used on any vehicle which has been sold and is in the possession of the purchaser;

Vehicles may be transported using in-transit plates from point of purchase to the point of storage, or from the point of storage to the point of sale;

In-transit plates may NOT be used for private or personal use by anyone, which includes the owner or employees of the applicant.

All vehicles being moved using an in-transit plate shall be in a safe roadworthy condition.

The cost of in-transit plates shall be the same as authorized in section 42-3-134 (10) for dealer plates.

Any lost, stolen, missing in-transit plates must be reported to the local law enforcement agency within twenty four (24) hours. A lost in-transit plate shall be replaced at full fee. A damaged in-transit plate may be turned in and replaced for the replacement fee.

All in-transit plates must be surrendered by the applicant within two (2) working days to the Department of Revenue, Enforcement Business Group, Auto Industry Division, whenever the applicant's business ceases operation; if the plates are not in the possession of the applicant, an affidavit must be furnished to the Department of Revenue, Enforcement Business Group, Auto Industry Division, so stating, in order that the missing plates can be denoted on the appropriate motor vehicle and law enforcement files.

All in-transit plates must be surrendered by the applicant within two (2) working days to the Department of Revenue, Enforcement Business Group, Auto Industry Division, whenever the dealer's license has been suspended or revoked by the Colorado Motor Vehicle Dealer Board.

If the ownership of the business possessing in-transit plates changes, the plates must be turned in by the applicant within two (2) working days to the Department of Revenue, Enforcement Business Group, Auto Industry Division, and new plates secured.

Any name change shall be reported to the Department of Revenue, Enforcement Business Group, Auto Industry Division, within ten (10) working days. After receipt and review, a license authorization will be issued which reflects the new name. The authorization shall be presented to the County Clerk, or in Denver County, the Manager of Revenue, who shall transfer the current plates into the new name.

TEMPORARY REGISTRATION PERMITS
Basis: The statutory basis for this regulation is 42-3-124 (3) (b) and 42-3-132 (2).

Purpose: The following rules and regulations are promulgated to clarify the issuance and use of temporary registration permits by licensed Colorado motor vehicle dealers, wholesalers, and wholesale motor vehicle auctions.

Requirements

Permits may be purchased by licensed new and used motor vehicle dealers, wholesalers, and wholesale motor vehicle auctions from the County Clerks in the county where the business is located or, if in Denver County, the Manager of Revenue.

Dealers, wholesalers, and wholesale motor vehicle auctions may NOT purchase permits on an individual basis at the block rate. Dealers, wholesalers, and wholesale motor vehicle auctions wishing to purchase less than twenty-five (25) permits must pay the individual permit rate applicable to the general public.

Permits may be issued by a licensed Colorado new or used car dealer, wholesaler, or wholesale motor vehicle auction only upon consummation of a sale. Dealers shall not loan, give, borrow, sell, exchange or issue permits for or with another dealer, individual, business, company or corporation.

The following time constraints shall be observed when issuing the permit:

1. A 45-day temporary permit may be issued upon the sale of a motor vehicle by a new or used motor vehicle dealer to a consumer.

2. A temporary permit may be issued for a maximum of seven (7) days upon the sale of a motor vehicle by a new or used motor vehicle dealer, wholesaler, or wholesale motor vehicle auction to another dealer. Said permit shall only be used to facilitate the delivery or movement of the vehicle from the point of sale or storage to the new owner's place of business or storage. Said permit shall be considered expired upon receipt of the vehicle at the new owner's designated location.

Permits are valid for either forty-five (45) or a maximum of seven (7) days only, depending upon the specific transaction as defined in item C. Said time periods shall commence with the date of issuance. PERMITS ARE NOT RENEWABLE, but when circumstances warrant, subsequent permits may be obtained by the consumer from the County Clerk or, in Denver county, from the Manager of Revenue. The expiration date of this permit must be in LARGE BOLD NUMERALS, completely using the space provided. In addition, DO NOT use a rubber stamp in this portion of the form, but rather use a wide permanent BLACK marking pen or BLACK crayon marking pencil. In any event, the expiration date must be in a larger area and in heavy print so that it is easily and readily visible. Impressions of figures must be complete and very black.

Permits shall not be issued to vehicles which are sold as “Tow Away” or to vehicles which are not roadworthy.

Proof that the dealer, wholesaler, or wholesale motor vehicle auction has sold the vehicle to the individual or business whose name appears on the permit must be placed and retained in the car at all times when operated using a temporary permit.

Permits are not to be used to demonstrate cars, transport, or deliver new cars from the factory to a dealer.

Permits may be affixed on the lower left hand corner of the rear windows, or if the vehicle is a convertible or truck on which rear windows are obscured, in the lower right corner of the windshield. (Permits are always placed on the inside.) Permits properly mounted and clearly visible, when enclosed in a transparent weatherproof covering, may be attached to the rear of the vehicle in the place and manner provided for attaching a rear license plate. (This is an optional method and the previous method of affixing
permits applies in all cases other than outlined above.)

Temporary registration permits must have a 3-part permit registration (stub) completely filled in and distributed as follows:

1. The pink copy (owner's copy) shall be presented to the purchaser with the permit.

2. The white copy (state copy) shall be mailed on the date of issuance to the Department of Revenue, Motor Vehicle Business Group, Traffic Records Section, 1881 Pierce Street, Lakewood, CO 80214.

3. The yellow copy (dealer copy) must be retained by the dealer, completely filled in and properly filed for easy reference.

The dealer, wholesaler, or wholesale motor vehicle auction shall complete all the information required on the face of the permit to include the date of expiration. Strike over and corrections are not allowed on the face of the permit. Error corrections will require the issuance of a new permit. Permits invalidated due to an error shall have the word VOID printed across the face and be filed with the dealer stubs.

Applicant must report lost, stolen, or missing permits to the local law enforcement agency and the Department of Revenue, Enforcement Business Group, Auto Industry Division within two (2) working days.

All permits must be surrendered immediately to the Department of Revenue, Enforcement Business Group, Auto Industry Division, whenever the dealer, wholesalers, or wholesale motor vehicle auction license has been suspended or revoked by the Colorado Motor Vehicle Dealer Board.

**TRANSPORTER LICENSE PLATES**

Basis: The statutory reference for this regulation is C.R.S. 42-3-127 (1), 42-3-132(2) and 42-3-134 (10) (a) & (b).

Purpose: The following rules and regulations are promulgated to establish criteria for the issuance and use of transporter plates.

**Requirements**

All applicants for transporter plates shall complete and submit to the Department of Revenue, Motor Vehicle Business Group, Registration Section, an application for the issuance of transporter plates. The number of plates issued shall be based on the number of contracts the company has or the maximum number of plates consistently utilized during the last year. Receipt of complaints and/or abuse of transporter plates may result in the Department requesting a review of the company's books and records.

Transporter plates shall be issued only by the Department of Revenue, Motor Vehicle Business Group, Registration Section, 1881 Pierce Street, Lakewood, CO 80214.

Transporter plates are issued on a calendar year basis and will expire on December 31st of each year. All transporter plates will have a thirty (30) day grace period for renewal. An annual fee of $30.00 for the first plate and $10.00 for each additional plate shall be remitted with each application. The fee for replacement of a lost or mutilated transporter plate will be $10.00.

Lost or stolen transporter plates shall be reported within seventy-two (72) hours to the local law enforcement agency and the Department of Revenue, Motor Vehicle Business Group, Registration Section.
All transporter plates must be surrendered within seventy-two (72) hours to the Department of Revenue, Motor Vehicle Business Group, Registration Section, whenever the drive-away or tow-away transporter ceases to operate. The Department will not rebate any portion of the original fee paid when the plates are surrendered.

It is the responsibility of the transporter to assure the vehicle being driven while displaying a transporter plate is in a safe, roadworthy condition.

A vehicle displaying a transporter plate shall either be driven, towed, transported singly, saddlemount, towbar, fullmount, or any lawful combination.

Vehicles being transported cannot be owned by the transporter, or be owned by an individual or corporation in which the transporter has any interest whatsoever.

Transporter plates shall not be used for private purposes.

Transporter plates shall be mounted in such a position as to be visible from the back of the vehicle. Transporter plates must be maintained in a clearly legible condition at all times.

When traveling in a convoy, each vehicle must display a transporter plate.

No transporter shall permit such plates to be used on any vehicle that is not intransit, or to be used by any other person, or upon any work or service vehicle, including service vehicles utilized regularly to haul vehicles.

PAYMENT OF SPECIFIC OWNERSHIP TAXES ON SPECIAL MOBILE EQUIPMENT RENTALS

Basis: The statutory basis for this regulation is C.R.S. 42-3-107 (16).

Purpose: The purpose of this regulation is to provide guidelines to special mobile machinery dealers/rental companies on the collection of specific ownership tax for equipment which is rented to others, and paid for by the alternative two percent method.

Definitions

Owner - Any mobile machinery or self-propelled construction equipment dealer regularly engaged in the sale, rental, or both sale and rental, of mobile machinery or self-propelled construction equipment.

Requirements

1. Equipment rented for less than thirty (30) days in any calendar year shall not be able to pay by the alternate method but shall be required to pay according to the full year schedule.

2. The owner shall submit the completed Authorization Request Form and the Permit to Collect Sales Tax on the rental or lease basis, to the County Clerk and Recorder, or in Denver County, the Manager of Revenue, in the county where their principal place of business is located.

3. The owner shall include on the authorization request the sales tax number of any companies in which they own an interest or share.

4. Authorized owners shall apply to the local county motor vehicle office for the current year’s rental decals. The fee for each decal shall be $5.00. Said decal shall be affixed in a clearly visible location upon the equipment.

5. The authorized owner shall within seven (7) days after affixing the rental decal, report the registration
information to the county motor vehicle office where the decal was obtained. Such report may be made in person, by mail, or by facsimile machine, but in all cases shall be in writing.

6. The owner shall no later than the twentieth (20) day of each month submit the authorized Special Mobile Machinery (SMM) rental/lease Equipment monthly decal report, together with the remittance of all taxes collected for the preceding month, to each county where the equipment is or was being used. If a report was not submitted to the county where the decals were obtained, an additional copy of the report shall be transmitted to said county. In addition, the owner shall submit a copy of the SMM rental/lease equipment monthly decal report and the combined Retail Sales Tax Return to the Colorado Department of Revenue, Taxpayer Service Division, 1375 Sherman St. Denver, Co. 80261.

7. The owner shall include on the SMM rental/lease equipment monthly decal report all equipment with assigned decals which were not rented during the reporting period.

8. The owner shall include on the SMM rental/lease equipment monthly decal report all equipment with an assigned decal that was sold, and indicate the name and address of the purchaser. Before transporting or delivering any equipment which has been sold, the owner shall remove all rental decals.

9. It shall be the responsibility of the owner who placed the rental decal on the equipment to accumulate and report the data and pay all two (2) percent fees due to the proper county in which the equipment was used.

10. Equipment which is dual rented during the same time period by two owners who are both authorized to pay the two (2) percent fee shall require the collection and reporting of the two (2) percent fees on both rentals.

11. The two (2) percent method of payment shall not be used by the owner for equipment that is rented or leased to another company or corporation in which the owner has an interest.

12. No credit shall be allowed for prepaid two (2) percent rental fees.

13. Willful failure to comply with these rules and regulations will result in cancellation of the owner’s right to pay the two (2) percent fees in lieu of specific ownership tax.

SPECIAL INTEREST LICENSE PLATES

The statutory basis for this regulation is 42-3-122 C.R.S.

The purpose of this regulation is to provide procedures for the application and issuance of Special Interest License Plates.

Definitions

1. “Special Interest License Plate” - means a number plate on which appears appropriate symbols and wording designated by the Department of Revenue as a result of a request by specific individuals or groups representing an organization.

Requirements

1. Special Interest License Plates must be designed within the formats established by the Department of Revenue.

2. The Department of Revenue, Registration Section, will accept application letters for Special Interest
3. At any time, upon request, the Department of Revenue, Registration Section, will provide an information packet which will include: Procedures for requesting the creation of a Special Interest License Plate and guidelines for design criteria.

4. All application letters made to the Department in the month of March shall include the proposed design and color scheme.

5. All application letters submitted to the Department during the month of March will be approved or denied no later than May 31st of that year.

6. The Department of Revenue may deny any application request which may carry connotations offensive to the average citizen or which would be misleading.

7. Upon approval of an application, the name and address of two hundred and fifty (250) individuals requesting the Special Interest License Plate must be provided, in writing, to the Department of Revenue, Registration Section, on forms provided by the Department, no later than sixty (60) days after an application request has been approved by the Department.

8. At the end of twenty four (24) months from the implementation of a Special Interest License Plate, there shall be two hundred and fifty (250) active registrations for each Special Interest License Plate. If any Special Interest License Plate type has less than two hundred and fifty (250) active registrations, the Department has the right to recall all such plates.

9. Approved Special Interest License Plates shall be implemented once per year in the month of January.

10. Special Interest License Plates shall only be issued to individuals who are residents of the state of Colorado.

11. Special Interest License Plates shall only be issued to passenger vehicles and light truck vehicles that weigh less than 16,000 pounds empty weight and motor homes.

12. All approved applicants shall be required to affirm, in writing, agreement to these rules and regulations.

13. The applicant shall prepay all design costs before plate production will commence.

14. An additional fee, either one time or continuing, may be charged by the Department to offset the cost of issuance of the Special Interest License Plates. These costs shall include, but may not be limited to, the costs of issuance, programming, and maintenance of the Special Interest License Plate file.

REGARDING THE ANNUAL REGISTRATION OF ALL VEHICLES OWNED BY THE STATE OF COLORADO OR ANY AGENCY OR INSTITUTION THEREOF

Basis: The statutory reference for this regulation is 42-1-204 and 42-3-104 (4).

Purpose: The purpose of this regulation is to set forth procedures to be followed by state departments, city and county agencies for titling, registering, and renewing vehicles on an annual basis.

General Requirements for State Vehicles

All vehicles and equipment owned by the State of Colorado or any agency thereof that are subject to registration shall be registered and renewed annually.
Each department shall appoint one individual to serve as the vehicle coordinator or contact person with the Department of Revenue, Motor Vehicle Business Group, Registration Section.

All vehicles and equipment owned by the State of Colorado or any agency thereof shall be registered with the Department of Revenue, Motor Vehicle Business Group, Registration Section, 1881 Pierce St., Lakewood, CO.

All state plates will be issued by the Department of Revenue, Motor Vehicle Business Group, Registration Section.

Proof of emission compliance for each vehicle within the air program area shall be submitted with each request for registration.

All departments within the State of Colorado have from January 1, 1993, through December 31, 1993 in which to bring all of their vehicles into compliance.

Effective July 1, 1992, the Division of Central Services is responsible for titling newly purchased vehicles for all departments, which shall include all two and four wheel drive trucks, three quarter ton and smaller, all passenger vehicles including cars, vans, station wagons and other similar passenger vehicles. It is the responsibility of the specific departments to title/register and renew those vehicles that do not fall within the above mentioned categories.

**General Requirements City and County Vehicles**

All vehicles and equipment owned by any city and county that are subject to registration, shall be registered and renewed annually.

City or county owned vehicles shall be titled in the name of the city or county or have prior departmental approval before city or county plates may be issued.

All vehicles and equipment shall be registered with the county motor vehicle office in the county in which the city or county is located.

Proof of emission compliance for each vehicle within the air program area shall be submitted to the county clerk, or in Denver County, the Manager of Revenue, with each request for registration.

All cities and counties within the State of Colorado have from January 1, 1993, through December 31, 1993 in which to bring all of their vehicles into compliance.

**Titling and Registering State Vehicles**

All vehicles subject to titling must be titled prior to registration.

For any vehicle that is leased for over six (6) months by a department from the Division of Central Services, it is the responsibility of that department to handle the annual renewal of that vehicle.

For vehicles currently titled/registered, requiring registration only, a copy of the Colorado Title shall be submitted to the Department of Revenue, Motor Vehicle Business Group, Registration Section.

Applications for vehicles to be titled/registered after January 1, 1993, shall be submitted to the Department of Revenue, Motor Vehicle Business Group, Registration Section for processing.

Applications for title/registration, accompanied by the $6.50 title fee, may be submitted for processing in groups of twenty-five (25) or less.
All vehicle titles issued after January 1, 1993 for state owned vehicles, shall show the owner as State of Colorado.

The address on titles issued after January 1, 1993 shall be the address of the owner, which will be of The Division of Central Services, with the exception of exempted vehicles, which shall show the address of the specific department which owns the vehicle.

On vehicles titled prior to January 1, 1993, the owner’s name may remain as it currently reads on the title, and will not be required to be changed to read State of Colorado.

No fee will be charged for replacement of lost state plates or tabs.

In order to promote consistency on the computer file, the vehicle registration will read as follows:

State of Colorado (Department of _________________________ ? _________________________)
(Address of the Department)

**Titling and Registering City and County Vehicles**

All vehicles subject to titling must be titled prior to registration.

For vehicles currently titled/registered, requiring registration only, a copy of the Colorado title shall be submitted to the county motor vehicle office.

Applications for title/registration on newly purchased vehicle, accompanied by the $6.50 title fee, shall be submitted to the county motor vehicle office for processing.

All vehicle titles issued after January 1, 1993, shall show the owner as the name of the city or county; i.e., Grand County, Boulder County, City of Boulder.

**MANUFACTURER LICENSE PLATES**

Basis: The statutory basis for this regulation is C.R.S. 42-3-127 (4)(b) and 42-3-134 (9)(b).

Purpose: The following rules and regulations are promulgated to establish criteria for the issuance and use of manufacturer plates.

**Requirements**

In all cases the applicant shall complete and submit a Department approved application to the Department of Revenue, Enforcement Business Group, Auto Industry Division.

The number of plates authorized for purchase by each manufacturer shall be governed by the following criteria and the manufacturer’s compliance with the criteria shall be certified to by a duly authorized representative of the manufacturer.

1. New manufacturers and factory branch allocations.
   a. Each licensed manufacturer, which has at least one licensed representative, shall be authorized a minimum of three plates upon proof of Colorado titles applicable for the vehicles on which the plates are to be used.
   b. Each licensed factory branch located within the boundaries of the state shall be authorized a minimum of three plates upon proof of Colorado titles applicable for the vehicles on which the plates are to be used. The branch must have at least one licensed representative.
c. Each small trailer manufacturer, with at least one representative, shall be authorized a minimum of three plates upon proof of Colorado titles applicable for the vehicles on which the plates are to be used.

d. Additional manufacturer plate authorizations during the initial application year shall be issued on a per vehicle basis. Applicants wishing to obtain additional manufacturer plates shall present to the Department of Revenue, Enforcement Business Group, Auto Industry Division, proof of Colorado title applicable for the vehicle on which the plate is to be used. Each titled vehicle shall be entitled to one plate authorization.

2. Renewal of manufacturers and factory branch allocations.

   a. Authorizations for manufacturer plates when renewing shall be based on the number of vehicles the manufacturer has titled in Colorado at the time of the application for renewal. Each titled vehicle shall be entitled to one plate authorization.

   b. Applicants who need to obtain additional manufacturer plates during the year shall present to the Department of Revenue, Enforcement Business Group, Auto Industry Division, proof of Colorado title applicable to the vehicle on which the plate is to be used. Each titled vehicle shall be entitled to one plate authorization.

   c. The Director of the Department of Revenue or his designee shall have the right to request supporting documents to verify the validity of the number of plates requested.

Vehicles bearing manufacturer plates must be owned by and titled in Colorado to the manufacturer or its factory branch. Operating a vehicle with manufacturer plates on a manufacturer's certificate of origin is NOT permitted. Colorado title must be obtained.

The driver of a vehicle bearing a manufacturer license plate shall have in his or her possession the receipt for application for a Colorado Title. Said validated receipt shall serve as the registration and insurance verification.

Additional vehicles owned and operated by a manufacturer or its branch are considered commercial and are subject to normal Colorado registration procedures and fees.

Verification of employment and authorizations for use shall be in written form on the manufacturer's letterhead and shall be in the driver's possession at all times when the vehicle is being operated on the highways in Colorado.

Vehicles bearing Colorado manufacturer plates must be principally operated and maintained in the State of Colorado. The receipt for title application must show a Colorado address. Manufacturer-owned vehicles operated and maintained principally in other states are subject to the licensing and registration requirements of those states.

No markings or advertising may appear on manufacturer-plated vehicles except those in the name of the manufacturer.

Manufacturer-plated vehicles are not to be used for demonstration purposes with the retail public. Demonstration rides are reserved for dealer plated vehicles of licensed motor vehicle dealers.

Manufacturer plates are NOT authorized on any vehicle which has been sold, leased, or rented by the manufacturer.

Lost or stolen manufacturer plates must be reported to a local law enforcement agency and the Department of Revenue, Enforcement Business Group, Auto Industry Division, within seventy-two (72)
hours. The manufacturer may replace lost or stolen plates through the Department of Revenue, Enforcement Business Group, Auto Industry Division, or its designated agent after completing and filing an affidavit of lost or stolen plates. The plates shall be replaced at the statutory fee for plates in excess of five. Damaged plates must be returned to the Department of Revenue, Enforcement Business Group, Auto Industry Division or its designated agent and shall be replaced for a $10 processing fee.

All Manufacturer plates must be surrendered to the Department of Revenue, Enforcement Business Group, Auto Industry Division, within seventy-two (72) hours if the manufacturer ceases to operate and sell motor vehicles in Colorado, or whenever the appropriate license has been suspended, denied, revoked, or expired.

DEALER TITLE

Basis: The statutory basis for this regulation is 42-6-111, C.R.S.

Purpose: The purpose of this regulation is to provide guidelines to motor vehicle dealers or wholesalers for proof of ownership and the requirements for the processing of certificates of title.

Definitions

“Agent for a Dealership” - means any individual authorized by a dealership to act in behalf of that dealership.

“Manufacturer” - means any person, firm, partnership, corporation or association, resident or nonresident, engaged in the manufacturing or assembling of new motor vehicles, trailers, trailer coaches or semitrailers.

“Manufacturer's Certificate of Origin” (MCO) - means the document provided by the manufacturer which sets forth the manufacturer's vehicle description and 17 digit vehicle identification number. Said document is used to convey ownership from the manufacturer to the franchised dealer and from the franchised dealer to the consumer.

“One Working Day” - means a 24-hour period beginning and ending at 3:00 p.m. Monday through Friday, with the exception of those days designated as official state holidays by statute or Executive Order of the Governor.

“Short Check” - means a check that has been returned to the Department for insufficient funds, and which would be subject to additional fees as required in C.R.S. 16-7-404.

“Letter of Authorization” - means a letter on dealership or wholesaler's letterhead from a designated representative of a dealership to the Department authorizing specific persons to act as agents in behalf of their dealership or the wholesaler.

Proof of Ownership Requirements

Dealers or wholesalers required proof of ownership - All Colorado dealers must have the following evidence of ownership for every motor vehicle in their possession:

1. A used vehicle with a Colorado title:
   a. A Colorado title assigned to the dealership, wholesaler, or chain of ownership evidenced by the Colorado Dealer's Bill(s) of Sale for a Motor Vehicle.
   b. Odometer disclosure if required.
2. A used vehicle with an out-of-state title:
   a. The out-of-state title assigned to the dealership, wholesaler, or out-of-state title with proper chain of ownership.
   b. Odometer disclosure if required.
   d. Verification of vehicle identification number.

3. A new vehicle assigned by MCO to a licensed Colorado dealer. (No dealer shall hold a MCO unless he is enfranchised to sell that specific make of vehicle):
   a. Manufacturer's Certificate of Origin (MCO) assigned or reassigned to the franchised dealership.
   b. Odometer disclosure if required.

4. A new vehicle assigned by MCO from an out-of-state enfranchised dealer to an enfranchised Colorado dealer. (No dealer shall hold a MCO unless enfranchised to sell that specific make of vehicle):
   a. Manufacturer's Certificate of Origin (MCO) reassigned to the enfranchised dealership.
   b. Odometer disclosure if required.
   c. Verification of vehicle identification number.

5. If a title or an MCO has been surrendered by the dealer or wholesaler to a bank or financing organization or any other person as collateral, the dealer or wholesaler must have in his possession evidence acceptable to the Director of the location of the title or the MCO. The dealer's or wholesaler's right to ownership shall be clear from such evidence. The title or MCO must be procured by the dealer or wholesaler upon the sale and delivery of the vehicle and delivered or mailed to the purchaser or chattel mortgage company within thirty (30) days.

6. Vehicles with incomplete or insufficient titles shall be marked "Not for Sale" and withheld from any public offering.

7. Vehicles held by dealers or wholesalers to be junked or parted out must be marked "JUNK" on the face of the title. The "JUNK" notation is to be dated and identified as to who declared the vehicle junk. The title must be submitted to the Department of Revenue, Motor Vehicle Business Group, Title Section, 1881 Pierce Street, Lakewood, Colorado 80214. A photocopy of the title marked "JUNK", either in the name of the dealership or wholesaler or assigned to the dealership or wholesaler, shall be kept with the vehicle to serve as proof of ownership. The purchaser of any component parts which are identified with a vehicle identification number shall be given a photocopy of the "JUNK" title with the sales receipt.

8. Inspections will be made of all titles and vehicles in dealer's or wholesaler's stock and those vehicles not having proper or complete titles will be impounded on the dealer's or wholesaler's lot until proper evidence of ownership is in the dealer's or wholesaler's possession.

**Requirements for Obtaining Titles in One Working Day**

Securing Certificates of Title - Licensed Colorado Motor Vehicle Dealers and Wholesalers may obtain a "Dealer Resale, No Sales Taxes Paid" title in the licensed name of the dealership or wholesaler within one
working day at the Department of Revenue, Motor Vehicle Business Group, Title Section in certain instances and upon payment of the proper fee ($25).

All dealers or wholesalers requesting one day service shall submit a letter of authorization to the Department, listing names of all persons that will be acting as agents in their behalf. All authorization letters will be kept on file at the Department. It shall be the responsibility of the requesting dealer or wholesaler to notify the Department of any changes in agents.

The agent shall be required to present personal picture identification at the time of application and upon receipt of a certificate of title. The agent shall sign verifying receipt of the certificate of title.

Agents representing several dealerships or wholesalers must have authorization from each individual dealership.

Requirements for Acceptance of Applications

1. Applications will be accepted when:

   The supporting ownership document is a Manufacturer's Certificate of Origin (MCO) assigned to a licensed Colorado dealer.

   The supporting ownership document is a title assigned to a licensed Colorado dealer or wholesaler.

   The supporting ownership document is a salvage title for a vehicle that has been made roadworthy and is being submitted for a dealer title in the dealership or wholesaler's name.

2. Applications must be free and clear of all liens and encumbrances.

3. All applications must be complete and all documents in the proper order, or they shall be subject to rejection.

4. The intent is to provide one-day service to all dealerships and wholesalers. The Department has established a limit of a maximum of three (3) title applications per day. The Department reserves the right to modify the quantity limitations.

Processing Timeframes

Applications submitted prior to 3:00 p.m. of the first working day may be picked up after 3:00 p.m. of the next working day.

One working day processing is contingent upon applications clearing computer edits, document review, and extraordinary circumstances beyond the control of the Department.

Overnight mail service will be accepted. Prepaid return envelopes must be provided to ensure return of certificates of title by overnight service. Otherwise, all other titles will be mailed by First Class Mail.

Titles not picked up by the eight (8th) working day after the printing of the title will be automatically mailed by First Class Mail.

Only titles applied for at the State Office may be picked up in person. Titles applied for at county offices will be mailed by First Class Mail.

Duplicate Certificates of title
Only licensed Colorado new and used motor vehicle dealers may, at the Department's discretion, obtain duplicate certificates of title directly from the Department of Revenue, Title Section.

Licensed New or Used Motor Vehicle dealers may obtain duplicate certificates of title for vehicles that have been “traded-in” to them, but the owner has lost, misplaced, or accidentally destroyed the certificate of title.

The licensed new or used motor vehicle dealer must provide a power of attorney from the previous owner and the vehicle must be in the dealer's possession before application will be accepted.

Certificates of title showing an active recorded lien will be mailed to the lien holder. However, if a proper lien release is submitted with the duplicate application, the satisfied lien will be removed from the duplicate.

**Payment**

Applications will not be processed until payment is made.

Any check returned for insufficient funds (short check), will require any and all future payments by that dealership to be made by cash or certified funds.

Refunds will be processed at the discretion of the Department.

**RULES AND REGULATIONS CONCERNING THE PAYMENT OF SPECIFIC OWNERSHIP TAXES ON VEHICLES DESIGNATED AS CLASS B OR CLASS C PERSONAL PROPERTY WHICH ARE RENTED TO OTHERS**

The statutory basis for this regulation is C.R.S. 42-3-107 (11)(a) & (12) (a). The purpose of this regulation is to provide guidelines to rental companies on the collection of specific ownership tax for vehicles which are rented to others, and paid by the alternative method provided in the mentioned statutes.

**Definitions**

1. Owner - Any person, firm, corporation, or other business entity who owns vehicles which are based in Colorado for rental purposes and whose primary business is the rental of such vehicles for periods of less than forty-five days, including renewals.

**Requirements of Vehicle Rental Companies**

1. Only vehicles rented for periods of less than forty-five (45) days may pay specific ownership tax by the 2% payment method. Lease vehicles may not be included in this program.

2. The owner shall submit the completed forms for Authorization Request and the Permit to Collect Sales Tax on a Rental or Lease Basis, to the authorized agent in the county where the vehicles are rented.

3. The Authorization Request shall include the name of the vehicle owner and the name of the rental company if they are different. The name of the rental company shown on the Authorization Request must be the same as it appears on the form, Permit to Collect Sales Tax.

4. The owner shall renew the Authorization Request annually. Failure to renew the Authorization Request annually will result in the cancellation of the owner's right to pay specific ownership tax by this method. Cancellation will require specific ownership tax to be paid by the regular procedure as defined in 42-3-107 (8) & (10).
5. The owner, upon receiving authorization approval from the County Motor Vehicle Office, shall collect
from the user of a rental vehicle the specific ownership tax in an amount equivalent to 2% of the
amount of the rental payment, or portion thereof, which is subject to the imposition of sales tax
pursuant to the provisions of Part 1 of Article 26 of Title 39, C.R.S. Such specific ownership tax
shall be collected on all vehicles owned by the owner which are rented from a place of business
in Colorado.

6. Any owner collecting ownership tax using the 2% method shall title and register vehicles in the county
where the vehicles are initially assigned for rental.

7. The owner shall, no later than the twentieth (20th) day of each month, submit the Monthly Vehicle
Rental Report, together with the remittance of all taxes collected for the preceding month, to the
County Motor Vehicle Office in the county where the vehicles are rented. In addition, the owner
shall submit a copy of the Monthly Vehicle Rental Report and the Combined Retail Sales Tax
Return, to the Colorado Department of Revenue, Taxpayer Service Division, 1375 Sherman St.,
Denver, CO 80261.

8. The owner shall indicate monthly on the Monthly Vehicle Rental Report, all rental vehicles of the
owner, rented from a place of business in Colorado, regardless of whether those vehicles were
rented during the preceding month.

9. The owner shall report monthly, all vehicles that were sold, either by them or through consignment to
an auction company, and indicate name and address of purchaser.

10. No credit shall be allowed for 2% specific ownership taxes previously submitted.

11. If the owner is found to have failed to remit the specific ownership taxes within the established time
frames, or to comply with these rules and regulations, the County Clerk shall cancel the owner's
right to collect taxes in this manner as defined in 42-3-107 (11) (d), and may collect delinquent
taxes as defined in 42-3-107 (20).

12. In addition, failure by the owner to pay taxes as required by law may also subject the owner to a
penalty as required in C.R.S. 42-3-111.

13. Any owner that is cancelled from this program may no longer pay ownership taxes by the 2% method
anywhere in Colorado and will be required to pay specific ownership taxes by the regular
procedure as defined in 42-3-107 (8) & (10).

DEALER FULL USE LICENSE PLATES

The statutory basis for this regulation is § 42-3-127 (4) (b), C.R.S.

The following rules and regulations are promulgated to establish criteria for the issuance and use of full-
use dealer plates.

Definitions

1. Closure - Voluntary closure by the dealer owner, permanent or temporary closure by order of the
Colorado Motor Vehicle Dealer Board, or any failure to maintain the required place of business or
business address.

2. “Offered for sale” - a vehicle is deemed to be offered for sale when the following requirements are met:
   a. Title to the vehicle has been properly assigned to the dealership, or if a new motor vehicle,
      evidence of a manufacturer's certificate of origin (mco) for the vehicle; and
b. The vehicle is identified on the dealership inventory list maintained by the dealership and offered for sale.

3. “Legitimate business interest” -

   A. One or more specific and identifiable reasons as to why the use of a full use plated vehicle by a person serves the bona fide business needs of the dealership or motor vehicle wholesale business; and

   B. Use of the vehicle is in exchange for services benefiting the bona fide business needs.

Requirements

1. Every license year, all applicants for full-use dealer plates shall complete and submit to the Department of Revenue, Enforcement Business Group, Auto Industry Division, a Dealer Plate Affidavit in order to receive approval for purchase of full-use dealer plates. Once authorized for a license year, dealers or wholesalers have no restrictions on the number of full-use dealer plates they may purchase.

2. Full-use dealer plates may be obtained by a duly licensed new or used motor vehicle dealer or wholesaler, from the county Clerk in the county where the dealership is located, or in Denver County, from the Manager of Revenue.

3. Any dealer or wholesaler changing names shall report the new name to the Department of Revenue, Enforcement Business Group, Auto Industry Division. Upon approval, the Auto Industry Division will provide the dealer with a name change affidavit that shall be presented to the County Clerk, or in Denver County, the Manager of Revenue, who shall transfer the dealer plates into the new dealership name.

4. If a dealer or wholesaler changes operating entity (individual to partnership, corporation, LLC or other variations), an original application must be filed with the Colorado Motor Vehicle Dealer Board. Upon approval, a new dealer license with plate authorization will be issued. Full-use dealer plates belonging to the replaced entity must be surrendered to the Department of Revenue, Enforcement Business Group, Auto Industry Division. New full-use dealer plates must be purchased in the new entity name.

5. The full-use dealer plate registration in the name of the dealership must be maintained in the vehicle bearing such plate, or taped to the back of the plate, or in the possession of the driver.

6. A copy of dealer proof of ownership (such as MCO, dealer title, title assigned to dealership) must be maintained in the motor vehicle being driven on a full-use dealer plate.

7. A lost, stolen, or missing full-use dealer plate shall be reported within two (2) working days to the local law enforcement agency. Lost plates may be replaced through the County Clerk, or in Denver County, the Manager of Revenue upon submission of a police report and the payment of a $5.00 replacement fee. The County Clerk will submit the copy of the police report to the Department of Revenue, Enforcement Business Group, Auto Industry Division for notation on the appropriate motor vehicle and law enforcement files.

8. Dealers shall maintain a record of all full-use dealer plates issued to the dealership and the identification of the vehicle and person in possession of each plate. The dealer shall further maintain proof of ownership and an inventory list of all vehicles available for sale. Such records shall be made available upon request of the department.

9. Full-use dealer plates cannot be displayed on vehicles that are used by the dealership for any
commercial purpose. Such vehicles shall be titled and registered in the name of the dealership.

10. Whenever a dealer ceases to be a dealer due to closure as defined above, any plates that are not in the dealer's possession shall be reported on an affidavit and submitted to the Department in order that the missing plates can be denoted upon the appropriate motor vehicle law enforcement files.

PRIVATE AND PUBLIC TOW REQUIREMENTS FOR ABANDONED VEHICLES

1. Definitions


b. Operator - Means a person or firm licensed by the Public Utilities Commission (PUC) as a towing operator, which includes auto parts recyclers that tow vehicles for remuneration.

2. Notification of the Department.

The requirement for notification to the Department by an operator upon taking possession of a vehicle abandoned on private property shall be satisfied by the operator's report to the Department on form DR2008A, Private Tow Vehicle Information Request, or by initiating a search through the State's website. This form is required to be submitted within ten working days after receipt of determination from law enforcement that such motor vehicle has not been reported stolen. The date noted on the form as the “Date to DOR” shall be the date used to determine the date that the operator complied with this requirement.

3. Public Tow/Private Tow - Exceptions.

A public tow shall result from the abandonment of a vehicle on public property in accordance with § 42-4-1802(1), C.R.S. A private tow shall result from the abandonment of a vehicle on private property in accordance with § 42-4-2102(1), C.R.S. An exception to a public tow is when a law enforcement agency requests an operator to tow a vehicle from an accident, and the owner of record is available to make arrangements with the operator, and sign the operator's tow ticket. The vehicle is no longer considered abandoned on public property. If the owner of record breaches his agreement with the operator to claim the vehicle, the vehicle is now considered abandoned on private property and must be processed through the private tow requirements.


In the event that the law enforcement agency releases a vehicle that has been abandoned on public property, and the owner of record does not claim the vehicle from the operator, the vehicle must be processed under the public tow requirements.

5. Law Enforcement Notification - Private Tow.

Operators shall notify law enforcement in accordance with Parts 21, Article 4 of Title 42.


a. Public Tow. Upon a vehicle being abandoned on public property, both the law enforcement agency that authorized the tow and the operator that towed the vehicle on behalf of the law enforcement agency must request record information from the department within 10 working days of the tow to determine if there is an owner or lienholder of record. The operator shall use the DR2539 Record Search form to obtain owner and lienholder information for a public tow or may obtain search information through the MVBG website. This notification from the operator will not be required as part of the title application. The DR2008, Law Enforcement Vehicle Information Request will serve
as the acceptable form for search request and notification in the title application upon the sale of
the vehicle. Both the operator and the law enforcement agency must notify any owner and/or
lienholder of record, determined through department records. The operator may collect ten times
the amount of the documented direct and indirect costs associated with the notification of the
owner and lienholder or $100.00 whichever is less. Direct costs include the charges paid to the
US Postal Service for sending the notice by certified mail, return receipt requested. Indirect costs
include, but are not limited to, the administrative costs of labor, equipment, and supplies required
to send the notice.

b. **Private Tow.** Operator shall notify owner and lienholder as required by § 42-4-2103, C.R.S.

7. **Disclosure Requirement for Salvage Vehicles.**

Upon receiving record search information from the department, if the record indicates that the vehicle is
salvage, and the vehicle appears to have been made roadworthy, the operator shall disclose to the buyer
that the vehicle has a salvage title record, and no repairs have been made by the operator to make the
vehicle roadworthy. The buyer shall follow the established procedure to apply for a roadworthy title. The
buyer will complete a DR2424 Salvage Title Statement of Fact, by stating that the vehicle was purchased
from an operator as an abandoned vehicle and no repairs have been made. All subsequent applications
will indicate the same information on the DR2710, Rebuilt from Salvage Disclosure. If the vehicle is in
salvage condition at the time of sale, as determined and disclosed in writing by the operator and
appraised for more than $200,00, the buyer must apply for a salvage title and state that the vehicle was
purchased from an operator as an abandoned vehicle. The operators and law enforcement agencies are
required to disclose to the buyer that the vehicle is a salvage vehicle. However, because the vehicle was
abandoned and there are no records to indicate the reason for salvage, the operators and law
enforcement agencies will not be required to disclose the reason for the salvage designation.

If the record obtained from the department indicates that the vehicle was previously salvage, the operator
shall make all reasonable attempts to determine the cause of the salvage designation. Once the reason
for salvage has been determined, the operator or law enforcement agency will complete the DR2710 to
provide the salvage information. If the reason for salvage is indeterminate, the operator or law
enforcement agency will complete the DR2710 by marking the “other” box and indicating “purchased as
an abandoned vehicle, reason for salvage unknown”.

8. **Sale of Abandoned Vehicle - Private Tow.**

If the owner or lienholder of a motor vehicle that was abandoned on private property does not respond to
the certified notice, the operator may sell the vehicle in a commercially reasonable manner for tow and
storage fees. These abandoned vehicles shall be appraised by a licensed Colorado dealer and sold
through a motor vehicle dealer or wholesaler, or a licensed wholesale motor vehicle auction dealer, or
through a classified newspaper advertisement published in at least one newspaper in Colorado by the
operator. If sale is through a newspaper advertisement, a copy of the advertisement will be required with
the title application. The advertisement must identify the vehicle by the model year, make, and the last six
digits of the vehicle identification number and identify the operator.

9. **Commercially Reasonable Sale - Private Tow.**

A sale must be commercially reasonable in accordance with § 42-4-2104, C.R.S.

10. **Operators Registration with Department and PUC.**

All operators that tow abandoned vehicles from private and public property, must be issued a permit
through the PUC, and shall be registered with the Department, except auto parts recyclers, that are not
required to have a PUC permit, but must register with the Department.
11. **Suspension/Revocation.**

Upon complaint by the Department, an operator's permit may be suspended or revoked by the PUC, or its registration may be canceled by the Department when it is established that the operator has violated any of the provisions set forth in Parts 18 and 21, Article 4 of Title 42 C.R.S.

12. **Appraisal.**

A licensed Colorado dealer shall complete a vehicle appraisal for the purposes of selling a vehicle that was abandoned on private property.

13. **Sale Must Occur Between 30 and 60 days - Private Tow.**

An operator may sell a vehicle after 30 days from date of notice mailed to owner and lienholder, but not more than 60 days from the date of notice if no response from owner or lienholder. Sale must be in accordance with § 42-4-2104, C.R.S. In the event that no record of ownership is found by the Department through department records, the vehicle may be sold after 30 days from the date of the search but not more than 60 days from the date of the search. In the event that the vehicle meets the definition of a collector's item as defined in § 42-12-101(2), the vehicle may be sold after 90 days from the date of the search but not more than 120 days from the date of the search.

If the vehicle does not sell within the 60 days, or in the case of a collector's item, 120 days, the operator may apply for title by presenting the DR2008A, copies of all notices sent to all owners and/or lienholders identified in Department records, a copy of the newspaper advertisement, a DR2173 Motor Vehicle Bill of Sale, and a statement of fact that the vehicle did not sell during this time frame.

Vehicles with a model year less than five years, in which the Department is unable to locate a record in Department records, may only be titled through the bond procedure. The Operator shall obtain a certified VIN inspection and the purchaser shall obtain a surety bond. Both shall be required to accompany the abandoned vehicle paperwork in the title application.

If the record or the vehicle is salvage or previously salvage, all provisions outlined in Rule Number 7 herein shall apply.

14. **Proceeds of Sale.**

All Proceeds from sale of a motor vehicle abandoned on private property shall be in accordance with § 42-4-2108, C.R.S. Operators are not required to submit a Form DR 5001 Report of Sale of an Abandoned Vehicle when there is no remittance to the Department.

15. **Electronic Search Capability.**

Whenever possible, operators and law enforcement agencies shall utilize the electronic system provided by the Department to obtain the owner and lienholder information of abandoned vehicles.

**Salvage Disclosure on Title Applications for Salvage and Previously Salvaged Motor Vehicles**

**Basis:** The statutory bases for this regulation are sections 42-6-104, 42-6-206, and 42-6-136(3), C.R.S.

**Purpose:** The following rules and regulations are promulgated to establish requirements for the processing of certificates of title for salvage motor vehicles and previously salvaged motor vehicles that have been rebuilt from salvage and made roadworthy. This amendment is to correct oversights and bring the rule in conformity with the statute regarding salvage vehicles.

**Definition:**
Salvage vehicle - any motor vehicle as defined in section 42-6-102 (7) and (17), which is damaged as defined by section 42-6-102(13), which shall include any reference to “salvage vehicle” or “salvage motor vehicle.”

Certified VIN Inspector - A peace officer that is certified by the peace officers standards and training board (P.O.S.T.) to complete vehicle identification number inspections pursuant to section 24-31-303 (1)(e), C.R.S.

Requirements

1. The application for a Salvage Certificate of Title shall include disclosure of the type of damage (excluding hail damage) resulting in salvage.

2. A copy of the appropriate form, as designated by the Motor Vehicle Business Group, shall accompany any title application for a motor vehicle known to be previously declared a salvage motor vehicle. “Rebuilt from salvage” indicates the motor vehicle is now roadworthy as defined in section 42-6-102 (11), C.R.S.

3. The application for a certificate of title for a salvage motor vehicle which has been made roadworthy from salvage as provided in section 42-6-116 C.R.S., shall be accompanied by a certified vehicle identification number inspection (form DR 2704) and an affidavit from the owner, which includes but is not limited to:

   A. Description of repairs to the salvage motor vehicle including what was done to repair the motor vehicle;

   B. What parts were used to repair the salvage motor vehicle;

   C. Where parts were obtained, and who made the repairs;

   D. Certification by the owner that the salvage motor vehicle described in the affidavit is now roadworthy as provided in section 42-6-102 (11) C.R.S.; and,

   E. Verification by a Certified VIN Inspector that said inspector personally examined the salvage motor vehicle and reviewed the affidavit from the owner and any receipts and/or invoices for parts used in the repair of the salvage motor vehicle.

4. The owner of a salvage motor vehicle may make application for a salvage certificate of title before the sale or transfer of such motor vehicle. All subsequent purchasers or transferees of a salvage vehicle, other than transactions that are not subject to taxation pursuant to section 39-26-104, C.R.S., must obtain a salvage certificate of title in the owner's name within 45 days from the date of purchase or transfer. If an insurance company acquires a motor vehicle that has been defined as 'salvage' in accordance with section 42-6-102 (13), C.R.S., the insurance company must apply for a salvage certificate of title in accordance with section 42-6-136 (2) C.R.S. before transferring ownership of the vehicle. If the owner retains a motor vehicle upon settlement of a claim with an insurance company, and the vehicle has been defined as “salvage” in accordance with section 42-6-102(13), C.R.S., the owner must apply for a salvage certificate of title in the owner's name before transferring the vehicle.

5. The department shall clearly and conspicuously identify every salvage certificate of title or rebuilt salvage title by means that are permanent and unmistakable by any means approved by the director. Such identification shall appear on the first and on all subsequent certificates of title for any such vehicle.

PERSONS WITH DISABILITIES PARKING PRIVILEGES
Basis: The statutory basis for this regulation is CRS 42-1-204; 42-3-112 (13); 42-3-115.5 (5)(a) (II); 42-3-121; 42-6-104; and 42-6-139 (3) & (4).

Purpose: The following rules and regulations are promulgated to clarify criteria for Persons with Disabilities Parking Privileges, the requirements for obtaining and displaying disability plates and placards and the violations and revocations associated with the misuse of disability plates and placards.

Definitions:

1. A Colorado licensed physician is permitted to certify a disability. Physician's Assistants, Registered Nurses, Nurse Practitioners or other nursing services, Chiropractors, Dentists, Podiatrists, Optometrists, or any other medical profession or occupation that is not a licensed physician are not permitted to certify a disability.

   Christian Science members do not believe in medical doctors, therefore, a letter, written by an authorized Christian Science practitioner, attesting to the applicant's mobility disability is an acceptable form of authorization for disabled parking privileges.

   Authorized Christian Science Practitioners

   #diams# will make statements about an individual's mobility difficulties

   #diams# will not provide medical diagnoses

   #diams# are designated by CS or CSB (similar to a doctor's MD) CS - Practitioner CSB - Both practitioner and teacher

2. Commissioned Medical Officers of the United States Armed Forces, the United States Public Health Services or the United States Veteran's Administration may certify the disability of an individual.

3. Persons with Disabilities Placards have the International Symbol of Access prominently displayed on them. Permanent Placards are valid for a period of three years and must be re-applied for through a re-certification process. Temporary Placards are valid for a period of up to 90 days.

4. Persons with Disabilities License Plates have the International Symbol of Access prominently displayed on them. They are valid for a year and must be renewed annually.

General Requirements:

1. Disability placards and plates are only to be used by the person to whom they are issued.

2. Lost or stolen disability plates or placards should be reported to local law enforcement and County Motor Vehicle Offices immediately.

3. The State of Colorado honors valid disability license plates and placards issued by other states for individuals who are not residents of Colorado.

4. Plate and Placard Restrictions:

   One set of disability license plates and one parking placard per applicant, or Two parking placards per applicant is imposed.

5. The State of Colorado offers several types of disability license plates and two types of disability placards, which authorize an individual to park in disabled parking spaces. The plates are issued only to Passenger Vehicles, Motorcycles and Light Trucks.
6. Every three years the disabled applicant or a representative must re-certify his/her disability upon penalty of perjury. A Physician's signature is not required for re-certification.

7. The privileges granted for Colorado disability plate and placard holders will be denied when:

- Applicant is no longer a resident of Colorado
- Applicant is deceased (surviving spouses/relatives are not entitled to use)
- Applicant is no longer disabled

8. The Department of Revenue, Motor Vehicle Business Group, Registration Section should be notified within 30 days if any of the above circumstances occur. All plates and placards issued to that individual will need to be returned to the Department of Revenue, Motor Vehicle Business Group, Registration Section, 1881 Pierce Street, Lakewood, Colorado 80214.

9. If more than one owner of the vehicle is eligible for disability privileges, each owner must apply individually to exercise said privilege.

10. Organizations (i.e. nursing homes) that transport persons with disabilities may obtain PERMANENT disability placard(s) via the County Motor Vehicle Office in the County where the organization is located. At no time will a disability license plate or temporary placard be issued to these organizations.

Permanent disability placards may be issued to organizations upon submission of the following documents:

- A letter, on the organization's letterhead stationary, signed by the CEO (or equivalent) of the organization stating the use of the vehicle(s).
- A copy of the CEO's (or equivalent of the organization) COLORADO Identification Card or COLORADO Driver's License,
- Copies of the registrations or titles for the vehicles that will use the placard. Vehicles must be titled in the name of the organization.
- After the issuance of the placard(s) - a letter, on the organization's letterhead stationary, should be written stating that the placard belongs to the organization and that the Driver's License or Identification Card number shown on the placard matches that of the CEO (or equivalent) of the organization.

A copy of the letter stating the use of the vehicles, a copy of the CEO's (or equivalent) COLORADO Driver's License or COLORADO Identification Card, a copy of the vehicle registration and/or title, and a copy of the letter stating that the placard belongs to the organization must be kept in the vehicle while the placard is displayed.

11. A COLORADO Driver's License or a COLORADO Identification Card belonging to the disabled applicant is required upon application for a disability placard. The COLORADO Driver's License or COLORADO Identification Card number will be written on the disability placard at time of application. No waivers or exceptions may be made regarding this requirement.

Usage of Disability Plates and Placards

1. Disability placards should be clearly displayed at all times vehicle is parked in disability parking. They must be suspended from the rearview mirror inside the vehicle or displayed on the dashboard in
plain view of any persons looking through the windshield. Placard must be removed from rearview mirror before driving vehicle.

2. When displaying a disability placard, the applicant must be a passenger or driver of the vehicle and the applicant's Identification Card or Driver's License and the disability placard registration receipt must be carried at all times.

3. Handicapped Disabled Veteran License Plates permit the driver to park in disability parking zones. Regular Disabled Veteran License Plates are not permitted to park in these zones.

4. Plates must be clearly displayed at all times the vehicle is parked in disabled parking. The disability license plate registration receipt must be carried at all times.

Infractions and Revocations

1. Any law-enforcement officer or authorized and uniformed parking enforcement official may check identification to ensure that the authorized user is a passenger in or the driver of a vehicle utilizing a disability license plate or placard in a disabled parking place. All violations will be sent to the Department of Revenue, Motor Vehicle Business Group, State Registration Section.

2. Violations of parking privileges will be tracked, by the Department of Revenue, Motor Vehicle Business Group, State Registrations Section, utilizing the Driver's License or Identification Card number of the plate/placard holder, or the serial number of the Plate or Placard in violation.

3. MISUSE BY PERSON WITH A DISABILITY

   Upon the first violation, due to misuse by the person with a disability (holder of plate or placard), all plate(s) and placard(s) owned by holder may be revoked for a period of one year.

   The holder of the plate(s) or placard(s) shall be notified in writing, by the Department of Revenue, Motor Vehicle Business Group, Registration Section, that all disability plates or placards owned by the holder must be returned to the Department of Revenue, Motor Vehicle Business Group, Registration Section, 1881 Pierce Street, Lakewood, CO 80214, and that the holder's disability privileges have been revoked for a period of one year.

   Upon a second or subsequent violation of a disability plate or placard by the person with a disability (holder of the plate or placard), all plate(s) or placard(s) owned by the holder may be revoked for a period of five years.

   The holder of the plate or placard shall be notified in writing, by the Department of Revenue, Motor Vehicle Business Group, Registration Section, that all disability plates or placards owned by the holder must be returned to the Department of Revenue, Motor Vehicle Business Group, Registration Section, 1881 Pierce Street, Lakewood, CO 80214, and that the holder's disability privileges have been revoked for a period of five years.

   Revoked disability license plates and placards shall not be renewed or reissued. Subsequent disability license plates and placards shall not be issued in replacement of those revoked.

   Upon completion of the revocation period (1 year or 5 years) - the disabled individual may re-apply for Persons with Disabilities Plates and/or Placards.

4. MISUSE BY AN INDIVIDUAL OTHER THAN THE DISABLED PERSON

   When a disability plate or placard has been misused by an individual other than the holder of the plate or placard, the holder will be notified in writing by the Department of Revenue, Motor Vehicle
Business Group, Registration Section that the violation has occurred. If the same disability plate or placard has been misused subsequent to the initial violation, the holder will again be notified.

Upon the third misuse of the disability plate or placard by an individual other than the holder of the plate or placard, the holder shall be notified in writing, by the Department of Revenue, Motor Vehicle Business Group, Registration Section, that all disability plates or placards owned by the holder must be returned to the Department of Revenue, Motor Vehicle Business Group, Registration Section, 1881 Pierce Street, Lakewood, CO 80214, and that the holder’s disability privileges have been revoked for a period of five years.

5. Revoked plates and placards will not receive an annual renewal notice.

6. The plate/placard holder will be denied any additional plates/placards until all violations against any disability plates/placards owned by said holder are cleared. Holders may request a hearing, in writing, within 30 days of notification of revocation. If a hearing is not requested, all disability plates and placards owned by the holder will be revoked without further notice.

These Rules and Regulations are effective July 1, 2000.

Colorado Fleet Registration Program Rules

Definitions: Fleet operator shall be defined in accordance with § 42-1-102 (35), C.R.S.

Fleet vehicle shall be defined in accordance with § 42-1-102 (36), C.R.S.

MVBG means the Motor Vehicle Business Group of the Colorado Department of Revenue

Participant Eligibility:

Any fleet operator of a fleet of 10 or more vehicles may apply to participate in this program as designated by the department, provided the following conditions are met.

1. The official name of this program will be the Colorado Fleet Registration Program (CFRP). Fleet operators who apply and are enrolled in the program will have the benefit of a common expiration date and will have the option to select the registration renewal period for their fleet, and secure permanent plates.

2. If the Department determines that a fleet enrolled in the CFRP program has less than 10 vehicles registered under the assigned fleet number, the fleet shall no longer be eligible for this program. The program will include intrastate vehicles only. Fleets registered with the International Registration Program (IRP) will not be considered for this program.

3. Fleets shall enroll by completing the appropriate form or in the format prescribed by MVBG.

4. Calendar year 2003 will serve as the pilot year for this program. The initial fleets to participate in the pilot program will be fleets that are currently using the multi-year plates and registration. Prior to calendar year 2004, participation of other fleets will be considered based on budget and resource availability.

5. Fleet vehicles shall be registered in the counties where the vehicle is principally operated and maintained, in accordance with § 42-6-139 (1) (a), CRS. If the location from where the vehicle is principally operated and maintained changes, the fleet operator must comply with the notification requirements as stated in § 42-3-112 (9), CRS, or as otherwise permitted by statute.
6. Each vehicle within a participating fleet shall be issued a registration the first year the vehicle becomes a part of this program. This registration or a photocopy must be carried in the vehicle and will indicate that the license plate is permanent. The registration will be vehicle specific. This registration document will not need to be replaced in the vehicle each year upon renewing the registration, however an original copy of the registration of each vehicle registered in the fleet must be maintained by the fleet operator at a designated location, not necessarily in Colorado. In the event MVBG establishes an electronic registration system, an electronic record of the registration will be acceptable as the record to be maintained by the fleet operator.

7. The license plates issued to these fleet vehicles will not be marked with an expiration date and therefore, not require an annual validating year and month tab. The Department shall identify CFRP vehicles with a unique plate, decal or tab. CFRP plates may be used and moved from vehicle to vehicle as long as the plate configuration is legible. If the fleet license plate is moved from one vehicle to another, the fleet operator must contact the county motor vehicle office to submit the additional fees as required, and obtain a new registration that identifies that vehicle. The fleet operator will be responsible to ensure that the plate, tab or decal on the vehicle is legible, readable and in good condition and that the plates are replaced through the county motor vehicle office upon becoming illegible. Plates not transferred to another fleet vehicle may be returned to the appropriate county motor vehicle office for cancellation and receipt.

8. Fleet operators must comply with the appropriate emissions, insurance, HVUT and all other laws set forth in Colorado statute for each vehicle registered within the Colorado Fleet Registration Program. Participating in this program does not absolve the operator from complying with current statutory requirements. Staggered emissions testing is acceptable for diesel vehicles pursuant to § 42-4-406 (I) (a), CRS, and gasoline powered motor vehicles pursuant to § 42-4-310 (1)(b)(II)(B) and (C), CRS.

9. A declaration shall be mailed to each fleet operator prior to the operator's yearly renewal month indicating the total amount due for the registration renewal of the fleet. All documents and fees required to renew the registrations for the entire fleet must be submitted at time of renewal, including insurance and emissions.

10. Government fleets may still participate in the program utilizing the standard government license plates with a unique decal or tab as determined by the department that is immediately identifiable as a vehicle registered in a fleet.

11. MVBG will assess the program efficiency at intervals determined by the department.

TEMPORARY SPECIAL EVENT LICENSE PLATE

BASIS: THE STATUTORY BASIS FOR THIS REGULATION IS C.R.S. 42-1-201, 42-1-204 AND 42-3-117.7

PURPOSE: THE FOLLOWING RULES AND REGULATIONS ARE PROMULGATED TO ESTABLISH CRITERIA FOR THE ISSUANCE AND USE OF TEMPORARY SPECIAL EVENT LICENSE PLATES.

REQUIREMENTS

1. ALL APPLICANTS FOR TEMPORARY SPECIAL EVENT LICENSE PLATES SHALL COMPLETE AND SUBMIT TO THE DEPARTMENT OF REVENUE, MOTOR VEHICLE BUSINESS GROUP, REGISTRATION SECTION, AN APPLICATION FOR THE ISSUANCE OF SUCH PLATES. IN ADDITION TO THE APPLICATION, AN APPLICANT FOR A TEMPORARY SPECIAL EVENT LICENSE PLATE SHALL SUBMIT TO THE DEPARTMENT: THE NAME, DATE OR DATES, AND LOCATION OF THE SPECIAL EVENT TO WHICH THE REQUEST FOR THE LICENSE PLATE(S) IS CONNECTED; THE DATE(S) THE LICENSE PLATE IS NEEDED; THE
QUANTITY OF LICENSE PLATES REQUESTED; A LIST OF VEHICLE INFORMATION INCLUDING THE VEHICLE IDENTIFICATION NUMBER, MAKE, MODEL, AND YEAR OF EACH VEHICLE; A CERTIFIED LETTER STATING THAT INSURANCE COVERAGE WILL BE IN PLACE FOR EACH VEHICLE DURING ITS USE FOR THE PERIOD FOR WHICH THE TEMPORARY SPECIAL EVENT LICENSE PLATE IS ISSUED; AND ANY OTHER INFORMATION AS REQUIRED BY THE DEPARTMENT.

2. TEMPORARY SPECIAL EVENT LICENSE PLATES SHALL BE ISSUED ONLY BY THE DEPARTMENT OF REVENUE, MOTOR VEHICLE BUSINESS GROUP, REGISTRATION SECTION, 1881 PIERCE STREET, LAKEWOOD, COLORADO 80214.

3. TEMPORARY SPECIAL EVENT LICENSE PLATES ARE ISSUED ONLY FOR THE TIME PERIOD SPECIFICALLY STATED ON THE APPLICATION SUBMITTED. IF THE SPECIAL EVENT IS AN ANNUAL AFFAIR, AN APPLICATION MUST BE SUBMITTED AND NEW PLATES ISSUED FOR EACH SUBSEQUENT YEAR IF NEEDED.

4. FEES FOR THE TEMPORARY SPECIAL EVENT LICENSE PLATES ARE $25.00 PER SET/SINGLE PLATE AND MUST BE PAID AT THE TIME THAT SUCH PLATES ARE PICKED UP. IF MAILING IS REQUESTED, APPLICANT MUST PROVIDE A PRE-PAID FED-EX AUTHORIZATION AND PAYMENT FOR PLATES. CHECKS WILL BE MADE PAYABLE TO: DEPARTMENT OF REVENUE.

5. THE DEPARTMENT OF REVENUE WILL WORK WITH THE SPONSOR UNLESS THE EVENT SPONSOR HAS DESIGNATED A SPECIFIC AGENT FOR THE PURPOSE OF OBTAINING TEMPORARY SPECIAL EVENT LICENSE PLATES.

6. SALES OR USE TAX DUE IN CONNECTION WITH A TEMPORARY SPECIAL EVENT LICENSE PLATE OR VEHICLE THAT WILL BE ISSUED SUCH PLATE SHALL BE PAID BEFORE THE TEMPORARY SPECIAL EVENT LICENSE PLATE IS ISSUED. PROOF OF TAX PAYMENT CAN BE PROVIDED ON SALES TAX FORM DR0100A. THE REQUIREMENTS FOR THE COLLECTION OF SALES OR USE TAX FOR VEHICLES PLATED WITH TEMPORARY SPECIAL EVENT LICENSE PLATES ARE SPECIFIED IN SALES TAX SPECIAL REGULATION 3.5.

7. THE DEPARTMENT OF REVENUE WILL PROVIDE A LETTER OF AUTHORIZATION, WHICH MUST BE KEPT IN EACH VEHICLE DISPLAYING A SPECIFIC TEMPORARY SPECIAL EVENT LICENSE PLATE. THE DEPARTMENT WILL INFORM LAW ENFORCEMENT THAT THE TEMPORARY SPECIAL EVENT LICENSE PLATE HAS BEEN APPROVED FOR THAT SPECIFIC EVENT.

8. UPON EXPIRATION OF THE SPECIAL EVENT, THE TEMPORARY SPECIAL EVENT LICENSE PLATE(S) BECOMES THE PROPERTY OF THE SPONSOR.

9. IT IS THE RESPONSIBILITY OF THE EVENT SPONSOR TO ASSURE THAT THE VEHICLE(S) BEING DRIVEN IS MAINTAINED IN A ROADWORTHY CONDITION.

10. LOST OR STOLEN TEMPORARY SPECIAL EVENT LICENSE PLATES SHALL BE REPORTED WITHIN SEVENTY-TWO (72) HOURS TO THE DEPARTMENT OF REVENUE, MOTOR VEHICLE BUSINESS GROUP, REGISTRATION SECTION FOR NOTIFICATION TO LAW ENFORCEMENT. REPLACEMENT PLATES WILL BE PROVIDED AT THE COST OF $25.00 IF REMANUFACTURE IS POSSIBLE.