

DEPARTMENT OF REVENUE

Division of Motor Vehicles

VEHICLE SERVICES SECTION

1 CCR 204-10

RULE 2. ESTABLISHING VEHICLE REGISTRATION PERIOD

Basis: This rule is promulgated under the authority of sections 42-1-204, 42-3-102, 42-3-103, 42-3-104, 42-3-106, 42-3-107, 42-3-112, 42-3-114, 42-3-115, 42-3-116, 42-3-201, 42-3-202, 42-3-203, 42-3-211, 42-3-301, 42-3-304, 42-3-306, 43-4-506(1)(k), 43-4-804(1)(a)(I), 43-4-805(5)(g)(I), 42-12-301, and 42-12-401 C.R.S.

Purpose: The purpose of this rule is to establish vehicle registration periods and methods of assessing taxes and fees.

1.0 Definitions

- 1.1 “Registration Expiration Date” means the expiration of the applicable registration period required in sections 42-3-102, 42-3-114, 42-12-301, and 42-12-401, C.R.S.
- 1.2 “Validation Tabs” means devices issued by the Department pursuant to section 42-3-201, C.R.S., that are affixed to a license plate pursuant to section 42-3-202, C.R.S. One Validation Tab will indicate the year of the Registration Expiration Date and one Validation Tab will indicate the month of the Registration Expiration Date.

2.0 Evidence of Vehicle Registration Period

- 2.1 Evidence of a vehicle registration period is provided by the issuance of a license plate with Validation Tabs affixed to it and the Registration Expiration Date printed on the registration receipt. For vehicles not required to display Validation Tabs in accordance with section 42-3-201(7), C.R.S., the Registration Expiration Date is printed on the registration receipt.
- 2.2 The Department will issue Validation Tabs for each license plate required to display Validation Tabs. Validation Tabs must be displayed on the license plate pursuant to section 42-3-202(1)(b), C.R.S.
- 2.3 A vehicle must display two license plates unless exempted pursuant to sections 42-3-201(1)(a)(I) and (II), C.R.S., and must be replaced ~~only~~ when damaged, rendered unreadable, or when lost or stolen.

3.0 Procedure to Establish Registration Period and Method for Assessment of Fees and Taxes

- 3.1 A vehicle's registration period is established when the vehicle owner applies to register the vehicle in Colorado.
- 3.2 A vehicle not previously registered in Colorado will be registered by vehicle class for the period required by section 42-3-102, C.R.S. The Registration Expiration Date will be the last day of the month at the end of each registration period.
- 3.3 Specific ownership tax will be determined in accordance with sections 42-3-106 and 42-3-107, C.R.S. Registration fees will be determined in accordance with Title 42, articles 1, 3, and 12, and sections 43-4-506(1)(k), 43-4-804(1)(a)(I), and 43-4-805(5)(g)(I) C.R.S., and will be assessed and collected for each registration period. Registration fees and specific ownership tax ~~can will~~ not be exempted unless specifically exempted pursuant to Colorado Revised Statutes.
- 3.4 Specific ownership taxes will be collected for the period the vehicle was owned and located in Colorado, or when Colorado residency of the vehicle owner is established. ~~If prior to the date of registration for the period the vehicle was owned by the resident the Registration will be through the month of registration and for the appropriate registration period for the class of vehicle following the month of registration.~~ Consideration may be given for registrations that require bonds, affidavits, court orders, or as determined by the Department.
- 3.5 Registration fees will be collected for the appropriate registration period.
 - a. A vehicle's registration expires on the last day of the month as indicated on the registration receipt and Validation Tabs. All registrations will be evidenced by the issuance of license plate(s), a registration receipt, and Validation Tabs, except for those vehicles exempted from the Validation Tab requirement pursuant to section 42-3-201(7), C.R.S.
 - b. So long as a vehicle's registration renewal submission is received on or before the last day of the month following the month of expiration pursuant to section 42-3-114, C.R.S., the registration will be renewed for the appropriate registration period following the previous registration period. Specific ownership taxes and registration fees will be calculated and collected for the appropriate registration period.
 - c. A vehicle's registration renewal submission received after the last day of the month following the month of expiration will be processed as a renewal following the previous registration period. The specific ownership taxes and registration fees will be collected for the registration period for that class of vehicle. In addition, specific ownership taxes will be collected for the period the person

registering the vehicle was the owner from the date of expiration of the previous registration to the beginning of the registration period in addition to any late fees and prorated taxes and fees pursuant to section 42-3-112, C.R.S.

- d. A vehicle registration application not received within twelve months of the Registration Expiration Date will be processed as a new registration. The specific ownership taxes and registration fees will be collected for the registration period for that class of vehicle. In addition, specific ownership taxes will be collected for the period beginning on the date of expiration of the previous registration and ending on the date registration is renewed, plus any late fee and prorated taxes and fees imposed pursuant to section 42-3-112, C.R.S.
- e. ~~If When~~ a license plate is transferred, the new registration will be issued to correspond with the appropriate registration period beginning with the month of application to transfer the license plates to the vehicle. Specific ownership taxes and registration fees will be collected the month following the month of purchase or the month following the date the vehicle was acquired by the owner and for the registration period for that class of vehicle. Credits will be given in accordance with sections 42-3-107(25) and ~~42-3-115(1)~~, C.R.S., as determined by the Department, for fees and any specific ownership taxes previously paid which remain on the ~~vehicle's vehicles~~ previous registration period.
- f. In addition to the taxes and fees to register the vehicle, prorated registration taxes and fees from the date the vehicle was required by law to be registered to the date the owner applied to register the vehicle pursuant to section 42-3-112 (1) (a), C.R.S. Prorated taxes and fees are assessed for a full month for the month the owner became a resident of Colorado and for the month the owner applied for registration and a full month for each month between when the owner became a resident and when the owner applied for registration.

4.0 Exceptions to Registration Periods

- 4.1 A vehicle issued personalized plates pursuant to section 42-3-211, C.R.S, will have a registration period that ~~will~~ expires on the same date the registration for the previously issued plates was set to expire, and have period of registration in accordance with section 42-3-102, C.R.S., from that point forward.
- 4.2 A vehicle issued horseless carriage license plates will have a five-year registration period pursuant to section 42-12-301(3)(a), C.R.S.
- 4.3 A vehicle issued collector license plates will have a five-year registration period ~~that~~ beginning on ~~begins~~ the date of registration of the vehicle pursuant to section 42-12-401, C.R.S.

- 4.4 Pursuant to section 42-3-102(3)(a), C.R.S., the Department may register a vehicle that is not registered under the international registration plan at intervals of less than one year upon payment of the appropriate registration fees and specific ownership tax in order to allow the owner of more than one vehicle to provide for the owner's vehicle registrations to expire simultaneously. The owner is permitted to select an expiration month which coincides with a current registered vehicle in the owner's name. Vehicles previously registered in intervals of less than one year will be renewed for registration periods as provided in section 42-3-102, C.R.S., and this rule.
- 4.5 Pursuant to section 42-3-102(1)(b)(I), C.R.S., utility trailers weighing less than 2,000 pounds may be registered in five-year intervals upon payment of five-year registration fees and five-year specific ownership tax. A five-year registration period is optional and shall not be required. The five-year registration period shall be evidenced with a standard trailer regular license plate with a five-year Validation Tab.