

## DEPARTMENT OF REVENUE

### Division of Motor Vehicles – Title and Registration Section

#### 1 CCR 204-10

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

**Basis:** This rule is promulgated under the authority 39-26-113, 39-26-704(1), 42-1-102(58), 42-1-102(66), 42-1-102(93.5), 42-1-102(112), 42-1-204, 42-3-104(1) through (4), 42-3-105, 42-3-201, 42-3-202, 42-3-301, 42-3-304(1)(a) and (b) and (3)(b) and (c), 42-6-104, 42-6-106, and 42-6-137, C.R.S.

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

#### **1.0 Definitions**

- 1.1 “Special License Plate” means a special license plate (for example, group special, alumni, or military) issued pursuant to part 2, article 3, Title 42, which is currently offered for issuance to a vehicle to evidence registration of that vehicle.
- 1.2 “Donated” means given voluntarily without payment in return.
- 1.3 “Government License Plate” means the permanent license plate that has stacked “GVT” lettering on the Colorado green and white graphic license plate.
- 1.4 “Leased Vehicle” means a vehicle that is subject to the terms of a lease agreement with a government agency, with corresponding payments.
- 1.5 “Loaned Vehicle” means a vehicle provided to a government agency for which the government agency has lawful use or control of the vehicle for a period of thirty days or more and that will be returned to the owner upon the government agency no longer having lawful use or control of the vehicle.
- 1.6 “Material Fees” means the fees required under section 42-3-301, C.R.S., for the direct cost of license plates, decals, or tabs.
- 1.7 “Registration Fees” or “Fees” means the fees required by Title 42, C.R.S. for the registration of a vehicle.
- 1.8 “Standardized License Plate” means any Colorado license plate that is not a Special License Plate.

- 1.9 “State of Colorado” for purposes of this rule includes any board, bureau, commission, department, institution, division, section, university, or officer of the state, including those in the legislative branch and in the judicial branch.
- 1.10 “Taxes” means sales tax, use tax, and specific ownership tax assessed and collected from the vehicle owner and distributed to the appropriate funds as required in Title 42, C.R.S.
- 1.11 “United States Government” or “U.S. Government” when referenced in this rule includes an agency or instrumentality thereof as provided in section 42-3-104(1), C.R.S.

## **2.0 U.S. Government or Foreign Government Owned Vehicles**

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

## **3.0 Government Agency Determination**

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

## **4.0 Titling of Government Owned Vehicles**

- 4.1 Every vehicle owned by a government agency must be titled. Applications for titling provided for in title 42, article 6, must be made as follows:

- a. The department, university, division, agency, commission, Regional Transportation District (when owned by a government agency), or other entity within the State of Colorado that owns the vehicle must complete the title application and submit it to the Department.
- b. The county, town, city, or city and county that owns the vehicle must complete the application and submit it to an authorized agent in the county in which the applicant is located.
- c. The local, municipal and special district that owns the vehicle must complete the application and submit it to an authorized agent in the county in which the applicant is located.

4.2 The name and address on the Colorado certificate of title for a vehicle owned by a government agency shall be as listed below.

- a. A vehicle owned by the State of Colorado:
  - i. “State of Colorado, Department of (name of department or university, and division, agency, commission, or other entity name)”, with the address of the specific department, division, agency, commission, or other entity. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the department, division, agency, commission, or other entity, then the address at which the vehicle is being principally operated and maintained, or permanently maintained, shall be used.
  - ii. A vehicle owned by the Regional Transportation District shall be titled with the name “Regional Transportation District”, with the address of the Regional Transportation District. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the Regional Transportation District, then the address at which the vehicle is being principally operated and maintained, or permanently maintained, shall be used.
- b. A vehicle owned by a county, town, city, or city and county:
  - i. “County or Town, City, or City and County Name” (e.g., Adams County, Grand County, City and County of Denver) and the address of that county, town, city, or city and county. If the vehicle is being principally operated and maintained, or permanently maintained, at an address other than the address for the county or town, city, or city and county, then the address at which the vehicle is being principally operated and maintained, or permanently maintained, shall be used.

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

## **5.0 Registration**

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

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

## **6.0 Emissions Compliance and License Plates**

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

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

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

## **7.0 Donated, Loaned, or Leased Vehicles**

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

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

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

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

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

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

**8.0 Appeals**

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