

First Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO

REVISED

*This Version Includes All Amendments Adopted  
on Second Reading in the Second House*

LLS NO. 13-0631.01 Kate Meyer x4348

SENATE BILL 13-134

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SENATE SPONSORSHIP

Baumgardner,

HOUSE SPONSORSHIP

Sonnenberg,

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**Senate Committees**  
State, Veterans, & Military Affairs

**House Committees**  
Transportation & Energy

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A BILL FOR AN ACT

101 CONCERNING THE PROCESS FOR COLLECTING SALES TAX DUE ON  
102 MOTOR VEHICLES PURCHASED THROUGH AN AUCTION SALE.

**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)*

Currently, vendors and retailers (including auctioneers for auction sales) collect and remit state and local sales tax. For motor vehicles sold at auction, unless the auctioneer is a licensed automobile dealer, the bill shifts the responsibility to collect sales tax from the auctioneer to the county clerk for the county in which the motor vehicle is to be registered.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.*

HOUSE  
2nd Reading Unamended  
March 15, 2013

SENATE  
3rd Reading Unamended  
February 19, 2013

SENATE  
2nd Reading Unamended  
February 15, 2013

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1.** In Colorado Revised Statutes, 39-26-113, **add** (7)  
3 as follows:

4           **39-26-113. Collection of sales tax - motor vehicles - exemption**  
5 **- process for motor vehicles sold at auction - exception - definition.**

6 (7) (a) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY,  
7 FOR ANY MOTOR VEHICLE SOLD THROUGH AN AUCTION SALE, UNLESS  
8 PARAGRAPH (b) OF THIS SUBSECTION (7) APPLIES, ALL SALES TAX DUE FOR  
9 THE PURCHASE OF THE MOTOR VEHICLE SHALL NOT BE COLLECTED BY THE  
10 AUCTIONEER, BUT SHALL BE COLLECTED BY THE COUNTY CLERK OR OTHER  
11 AUTHORIZED AGENT OF THE COUNTY OR CITY AND COUNTY IN WHICH THE  
12 MOTOR VEHICLE IS TO BE REGISTERED.

13           (b) THE METHOD OF SALES TAX COLLECTION SPECIFIED BY  
14 PARAGRAPH (a) OF THIS SUBSECTION (7) DOES NOT APPLY TO THE SALE OF  
15 A MOTOR VEHICLE AT AUCTION SALE IF THE AUCTIONEER IS ALSO AN  
16 AUTOMOBILE DEALER LICENSED UNDER PART 1 OF ARTICLE 6 OF TITLE 12,  
17 C.R.S.

18           **SECTION 2. Act subject to petition - effective date -**  
19 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following  
20 the expiration of the ninety-day period after final adjournment of the  
21 general assembly (August 7, 2013, if adjournment sine die is on May 8,  
22 2013); except that, if a referendum petition is filed pursuant to section 1  
23 (3) of article V of the state constitution against this act or an item, section,  
24 or part of this act within such period, then the act, item, section, or part  
25 will not take effect unless approved by the people at the general election  
26 to be held in November 2014 and, in such case, will take effect on the

- 1 date of the official declaration of the vote thereon by the governor.
- 2 (2) This act applies to motor vehicles sold at auction on or after
- 3 the applicable effective date of this act.