

NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.



SENATE BILL 13-134

BY SENATOR(S) Baumgardner, Brophy, King;
also REPRESENTATIVE(S) Sonnenberg, Conti, Coram, Holbert.

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

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

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

39-26-113. Collection of sales tax - motor vehicles - exemption - process for motor vehicles sold at auction - exception - definition.
(7) (a) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, FOR ANY MOTOR VEHICLE SOLD THROUGH AN AUCTION SALE, UNLESS PARAGRAPH (b) OF THIS SUBSECTION (7) APPLIES, ALL SALES TAX DUE FOR THE PURCHASE OF THE MOTOR VEHICLE SHALL NOT BE COLLECTED BY THE AUCTIONEER, BUT SHALL BE COLLECTED BY THE COUNTY CLERK OR OTHER AUTHORIZED AGENT OF THE COUNTY OR CITY AND COUNTY IN WHICH THE MOTOR VEHICLE IS TO BE REGISTERED.

(b) THE METHOD OF SALES TAX COLLECTION SPECIFIED BY PARAGRAPH (a) OF THIS SUBSECTION (7) DOES NOT APPLY TO THE SALE OF A

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

MOTOR VEHICLE AT AUCTION SALE IF THE AUCTIONEER IS ALSO AN AUTOMOBILE DEALER LICENSED UNDER PART 1 OF ARTICLE 6 OF TITLE 12, C.R.S.

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

(2) This act applies to motor vehicles sold at auction on or after the applicable effective date of this act.

John P. Morse
PRESIDENT OF
THE SENATE

Mark Ferrandino
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Markwell
SECRETARY OF
THE SENATE

Marilyn Eddins
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

APPROVED _____

John W. Hickenlooper
GOVERNOR OF THE STATE OF COLORADO