

Second Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 14-0036.01 Jery Payne x2157

**SENATE BILL 14-075**

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**SENATE SPONSORSHIP**

**Baumgardner,**

**HOUSE SPONSORSHIP**

**Sonnenberg,**

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**Senate Committees**

Transportation  
Finance

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE REGISTRATION OF MOTOR VEHICLES FOR MEMBERS**  
102 **OF THE UNITED STATES ARMED FORCES WHO ARE DEPLOYED**  
103 **OUTSIDE THE UNITED STATES.**

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**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>.)*

The act exempts a member of the United States armed forces from paying the basic motor vehicle registration fees and authorizes payment of an alternate specific ownership tax of \$1 if the person is deployed outside the United States for a full year. The vehicle may not be driven

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.*

during this time. If the person is not deployed for a whole year, the basic fees and taxes are prorated. If the person has already paid the fees at the time of deployment, the department credits the fees towards succeeding years.

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

2 **SECTION 1.** In Colorado Revised Statutes, 42-3-107, **amend** (8)  
3 and (10) as follows:

4 **42-3-107. Taxable value of classes of property - rate of tax -**  
5 **when and where payable - department duties - apportionment of tax**  
6 **collections - definitions - rules.** (8) (a) EXCEPT AS PROVIDED IN  
7 PARAGRAPH (b) OF THIS SUBSECTION (8), the annual specific ownership  
8 tax payable on every item of Class B personal property ~~shall be computed~~  
9 ~~in accordance with the following schedule~~ IS:

10 <b>Year of service</b>	<b>Rate of tax</b>
11 First year	2.10% of taxable value
12 Second year	1.50% of taxable value
13 Third year	1.20% of taxable value
14 Fourth year	.90% of taxable value
15 Fifth, sixth, seventh, eighth, 16 and ninth years	.45% of taxable value or \$10, 17 whichever is greater
18 Tenth and each later year	\$ 3

19 (b) (I) IN LIEU OF PAYING THE SPECIFIC OWNERSHIP TAX REQUIRED  
20 IN PARAGRAPH (a) OF THIS SUBSECTION (8), AN OWNER WHO QUALIFIES  
21 MAY PAY OWNERSHIP TAX UNDER THIS PARAGRAPH (b). THE SPECIFIC  
22 OWNERSHIP TAX PAYABLE ON CLASS B PERSONAL PROPERTY UNDER  
23 SIXTEEN THOUSAND POUNDS EMPTY WEIGHT IS ONE DOLLAR FOR EACH

1 FULL YEAR WHILE THE OWNER IS A MEMBER OF THE UNITED STATES  
2 ARMED FORCES AND HAS ORDERS TO SERVE OUTSIDE THE UNITED STATES.  
3 IF THE OWNER SERVES LESS THAN A FULL YEAR OUTSIDE THE UNITED  
4 STATES, THE TAX IS THE AMOUNT ESTABLISHED BY PARAGRAPH (a) OF THIS  
5 SUBSECTION (8), PRORATED ACCORDING TO THE NUMBER OF CALENDAR  
6 DAYS THE OWNER WAS IN THE UNITED STATES.

7 (II) IN ORDER TO QUALIFY FOR THE TAX RATE IMPOSED BY THIS  
8 PARAGRAPH (b), THE OWNER MUST:

9 (A) SHOW THE DEPARTMENT MILITARY ORDERS TO SERVE OUTSIDE  
10 THE UNITED STATES OR ANY EVIDENCE ACCEPTABLE TO THE DEPARTMENT  
11 THAT THE OWNER SERVED OUTSIDE THE UNITED STATES; AND

12 (B) FILE A SIGNED AFFIDAVIT THAT THE MOTOR VEHICLE WILL NOT  
13 BE OPERATED ON A HIGHWAY WHEN THE TAX RATE APPLIES.

14 (III) IF A PERSON HAS ALREADY PAID TAXES AT THE RATE  
15 REQUIRED IN PARAGRAPH (a) OF THIS SUBSECTION (8) BUT IS ELIGIBLE TO  
16 PAY TAXES UNDER THIS PARAGRAPH (b), THE DEPARTMENT SHALL CREDIT  
17 THE PERSON THE DIFFERENCE BETWEEN THE RATE IN PARAGRAPH (a) OF  
18 THIS SUBSECTION (8) AND THE PRORATED RATE IMPOSED IN THIS  
19 PARAGRAPH (b) TOWARDS THE PERSON'S SPECIFIC OWNERSHIP TAXES FOR  
20 SUCCEEDING YEARS.

21 (IV) THIS PARAGRAPH (b) ONLY APPLIES TO A MOTOR VEHICLE  
22 THAT IS LESS THAN TEN MODEL-YEARS OLD AND LESS THAN SIXTEEN  
23 THOUSAND POUNDS EMPTY WEIGHT.

24 (10) (a) EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS  
25 SUBSECTION (10), the annual specific ownership tax payable on every item  
26 of Class C personal property ~~shall be computed in accordance with the~~  
27 ~~following schedule~~ IS:

1 <b>Year of service</b>	<b>Rate of tax</b>
2    First year	2.10% of taxable value
3    Second year	1.50% of taxable value
4    Third year	1.20% of taxable value
5    Fourth year	.90% of taxable value
6    Fifth, sixth, seventh, eighth,	
7    and ninth years	.45% of taxable value
8    Tenth and each later year	\$ 3

9            (b) (I) IN LIEU OF PAYING THE SPECIFIC OWNERSHIP TAX REQUIRED  
10    IN PARAGRAPH (a) OF THIS SUBSECTION (10), AN OWNER WHO QUALIFIES  
11    MAY PAY OWNERSHIP TAX UNDER THIS PARAGRAPH (b). THE SPECIFIC  
12    OWNERSHIP TAX PAYABLE ON CLASS C PERSONAL PROPERTY IS ONE  
13    DOLLAR FOR EACH FULL YEAR WHILE THE OWNER IS A MEMBER OF THE  
14    UNITED STATES ARMED FORCES AND HAS ORDERS TO SERVE OUTSIDE THE  
15    UNITED STATES. IF THE OWNER SERVES LESS THAN A FULL YEAR OUTSIDE  
16    THE UNITED STATES, THE TAX IS THE AMOUNT ESTABLISHED BY  
17    PARAGRAPH (a) OF THIS SUBSECTION (10), PRORATED ACCORDING TO THE  
18    NUMBER OF CALENDAR DAYS THE OWNER WAS IN THE UNITED STATES.

19            (II) IN ORDER TO QUALIFY FOR THE TAX RATE IMPOSED BY THIS  
20    PARAGRAPH (b), THE OWNER MUST:

21            (A) SHOW THE DEPARTMENT MILITARY ORDERS TO SERVE OUTSIDE  
22    THE UNITED STATES OR ANY EVIDENCE ACCEPTABLE TO THE DEPARTMENT  
23    THAT THE OWNER SERVED OUTSIDE THE UNITED STATES; AND

24            (B) FILE A SIGNED AFFIDAVIT THAT THE MOTOR VEHICLE WILL NOT  
25    BE OPERATED ON A HIGHWAY WHEN THE TAX RATE APPLIES.

26            (III) IF A PERSON HAS ALREADY PAID TAXES AT THE RATE  
27    REQUIRED IN PARAGRAPH (a) OF THIS SUBSECTION (10) BUT IS ELIGIBLE TO

1 PAY TAXES UNDER THIS PARAGRAPH (b), THE DEPARTMENT SHALL CREDIT  
2 THE PERSON THE DIFFERENCE BETWEEN THE RATE IN PARAGRAPH (a) OF  
3 THIS SUBSECTION (10) AND THE PRORATED RATE IMPOSED IN THIS  
4 PARAGRAPH (b) TOWARDS THE PERSON'S SPECIFIC OWNERSHIP TAXES FOR  
5 SUCCEEDING YEARS.

6 (IV) THIS PARAGRAPH (b) ONLY APPLIES TO A MOTOR VEHICLE  
7 THAT IS LESS THAN TEN MODEL-YEARS OLD.

8 **SECTION 2.** In Colorado Revised Statutes, **add** 42-3-314 as  
9 follows:

10 **42-3-314. Military deployment.** (1) **Motor vehicle fees**  
11 **exempted.** IF THE OWNER IS A MEMBER OF THE UNITED STATES ARMED  
12 FORCES AND HAS ORDERS TO SERVE OUTSIDE THE UNITED STATES, THE  
13 OWNER MAY EXEMPT THE CLASS C PERSONAL PROPERTY OR CLASS B  
14 PERSONAL PROPERTY UNDER SIXTEEN THOUSAND POUNDS EMPTY WEIGHT  
15 FROM THE REGISTRATION FEES IMPOSED UNDER THIS PART 3 DURING THE  
16 TIME THE OWNER IS SERVING. IF THE OWNER SERVES LESS THAN ONE YEAR  
17 OUTSIDE THE UNITED STATES, THE FEES ARE EXEMPT FOR THE PORTION OF  
18 THE YEAR THAT THE OWNER SERVED OUTSIDE THE UNITED STATES,  
19 PRORATED ACCORDING TO THE NUMBER OF CALENDAR DAYS THE OWNER  
20 WAS IN THE UNITED STATES.

21 (2) **Qualifications.** IN ORDER FOR A MOTOR VEHICLE TO QUALIFY  
22 FOR THE EXEMPTION FROM REGISTRATION FEES UNDER THIS SECTION, THE  
23 OWNER MUST:

24 (a) SHOW THE DEPARTMENT MILITARY ORDERS TO SERVE OUTSIDE  
25 THE UNITED STATES OR ANY EVIDENCE ACCEPTABLE TO THE DEPARTMENT  
26 THAT THE OWNER SERVED OUTSIDE THE UNITED STATES; AND

27 (b) FILE A SIGNED AFFIDAVIT THAT THE MOTOR VEHICLE WILL NOT

1 BE OPERATED ON A HIGHWAY DURING THE EXEMPTION PERIOD.

2 (3) IF A PERSON HAS ALREADY PAID THE NORMAL FEES UNDER THIS  
3 PART 3 FOR A MOTOR VEHICLE THAT IS ELIGIBLE FOR AN EXEMPTION  
4 UNDER THIS SECTION, THE DEPARTMENT SHALL CREDIT THE PERSON THE  
5 EXEMPTED PORTION OF THE FEE AMOUNT TOWARDS THE PERSON'S FEES  
6 FOR SUCCEEDING YEARS.

7 (4) **Violations.** A PERSON SHALL NOT OPERATE THE MOTOR  
8 VEHICLE DURING THE TIME COVERED BY THE AFFIDAVIT FILED UNDER  
9 SUBSECTION (2) OF THIS SECTION. A VIOLATION OF THIS SECTION IS A  
10 CLASS B TRAFFIC INFRACTION.

11 **SECTION 3.** In Colorado Revised Statutes, **add** 43-4-814 as  
12 follows:

13 **43-4-814. Military deployment.** (1) **Motor vehicle fees**  
14 **exempted.** IF THE OWNER IS A MEMBER OF THE UNITED STATES ARMED  
15 FORCES AND HAS ORDERS TO SERVE OUTSIDE THE UNITED STATES, THE  
16 OWNER MAY EXEMPT THE CLASS C PERSONAL PROPERTY OR CLASS B  
17 PERSONAL PROPERTY UNDER SIXTEEN THOUSAND POUNDS EMPTY WEIGHT  
18 FROM THE REGISTRATION FEES IMPOSED UNDER THIS PART 8 DURING THE  
19 TIME THE OWNER IS SERVING. IF THE OWNER SERVES LESS THAN ONE YEAR  
20 OUTSIDE THE UNITED STATES, THE FEES ARE EXEMPT FOR THE PORTION OF  
21 THE YEAR THAT THE OWNER SERVED OUTSIDE THE UNITED STATES,  
22 PRORATED ACCORDING TO THE NUMBER OF CALENDAR DAYS THE OWNER  
23 WAS IN THE UNITED STATES.

24 (2) **Qualifications.** IN ORDER TO QUALIFY FOR THE EXEMPTION  
25 FROM REGISTRATION FEES UNDER THIS SECTION, THE OWNER MUST:

26 (a) SHOW THE DEPARTMENT MILITARY ORDERS TO SERVE OUTSIDE  
27 THE UNITED STATES OR ANY EVIDENCE ACCEPTABLE TO THE DEPARTMENT

1 THAT THE OWNER SERVED OUTSIDE THE UNITED STATES; AND

2 (b) FILE A SIGNED AFFIDAVIT THAT THE MOTOR VEHICLE WILL NOT  
3 BE OPERATED ON A HIGHWAY DURING THE EXEMPTION PERIOD.

4 (3) IF A PERSON HAS ALREADY PAID THE NORMAL FEES UNDER THIS  
5 PART 8 FOR A MOTOR VEHICLE THAT IS ELIGIBLE FOR AN EXEMPTION  
6 UNDER THIS SECTION, THE DEPARTMENT SHALL CREDIT THE PERSON THE  
7 EXEMPTED PORTION OF THE FEE AMOUNT TOWARDS THE PERSON'S FEES  
8 FOR SUCCEEDING YEARS.

9 (4) **Violations.** A PERSON SHALL NOT OPERATE THE MOTOR  
10 VEHICLE DURING THE TIME COVERED BY THE AFFIDAVIT FILED UNDER  
11 SUBSECTION (2) OF THIS SECTION. A VIOLATION OF THIS SECTION IS A  
12 CLASS B TRAFFIC INFRACTION.

13 **SECTION 4. Act subject to petition - effective date.** This act  
14 takes effect at 12:01 a.m. on the day following the expiration of the  
15 ninety-day period after final adjournment of the general assembly (August  
16 6, 2014, if adjournment sine die is on May 7, 2014); except that, if a  
17 referendum petition is filed pursuant to section 1 (3) of article V of the  
18 state constitution against this act or an item, section, or part of this act  
19 within such period, then the act, item, section, or part will not take effect  
20 unless approved by the people at the general election to be held in  
21 November 2014 and, in such case, will take effect on the date of the  
22 official declaration of the vote thereon by the governor.