

STATE OF COLORADO

DIVISION OF MOTOR VEHICLES

Department of Revenue

Titles/Registration Section

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DIVISION OF MOTOR VEHICLES TITLE AND REGISTRATION SECTION BULLETIN

To: Colorado Automobile Dealers Association
Colorado Independent Automobile Dealers Association

From: Irene Gutierrez

Cc: Maren Rubino

Date: September 7, 2007

Re: Vehicles Donated To A College From A Dealer

This communication addresses the practice of motor vehicle dealerships donating vehicles to state colleges and universities. When a dealership donates a vehicle to a college or university one of the following options must be utilized to properly Title and Register the vehicle at the County Motor Vehicle Office and ensure all taxes are paid.

These options were established through review of CRS 42-3-104 and in association with the Local Government Support Unit of the Tax Division and the Auto Industry Division. The option that is selected must best serve the particular circumstance surrounding the vehicle donation.

Option #1:

1. Upon donating a vehicle the dealership may:
 - Apply for title through the county
 - Title the vehicle in the dealership's name (can not be a 'Dealer Resale No Sales Tax Paid' title).
 - Pay all applicable Title Fees and Sales Tax or provide a completed, stamped DR0100A – Retail Sales Tax Return for Occasional Sales.
 - The state agency (college) should show as the "lessee" on the application and on the registration.
2. The county will issue regular plates and collect all specific ownership tax, license and material fees at the time of registration from the college.

Option #2:

1. Upon donating a vehicle the dealership may:
 - Apply for title through the county
 - Title the vehicle in the dealership's name (can not be a 'Dealer Resale No Sales Tax Paid' title).
 - Pay all applicable Title Fees and Sales Tax or provide a completed, stamped DR0100A – Retail Sales Tax Return for Occasional Sales.
 - The state agency (college) should show as the “lessee” on the application and on the registration.
2. The state agency (college) applies for government plates at the State Title & Registration office. The state agency will pay the plate and material fees.

Option #3:

1. Upon donating a vehicle the dealership may:
 - Apply for title through the county
 - Title the vehicle in the dealership's name (can not be a 'Dealer Resale No Sales Tax Paid' title).
 - Pay all applicable Title Fees and Sales Tax or provide a completed, stamped DR0100A – Retail Sales Tax Return for Occasional Sales.
2. The dealership signs the title over to the state agency (college) as the seller to the buyer; the purchase price will be 'donation'.
3. The state agency (college) will apply for a government title and plates at the State Title & Registration office. The state agency will pay the title, plate and material fees.

If you have questions or require additional information, please contact the State Title and Registration Section at 303-205-5608.