



COLORADO
Department of Revenue

Division of Motor Vehicles

Physical Address:
1881 Pierce Street
Lakewood, CO 80214

Mailing Address:
P.O. Box 173350
Denver, CO 80217-3350

BULLETIN

Date: July 25, 2014

To: CADA, CIADA, CAPSS

From: Kyle Boyd, Communication Specialist

Cc: Tony Anderson, Operations Director Title and Registration Sections

Re: **House Bill 14-1080 Sales and Use Tax For The Colorado Ute Indians**

BL14-07

House Bill 14-1080, effective August 6, 2014, exempts all state and local sales and use tax for all sales of tangible personal property (to include vehicles) or services to:

- The Southern Ute Indian Tribe;
- The Ute Mountain Ute Tribe;
- An enrolled member of either tribe

State and local sales and use tax exemptions shall be granted for vehicles to the above individuals if the vendor is located:

- On a reservation; or
- Outside of a reservation but the property or service is delivered by the vendor and received by the tribe or the tribal member on a reservation.

If the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, or an enrolled member of either tribe has a partial or undivided interest in any type of legal entity, the state and local sales and use tax shall be in proportion to the interest. To be eligible for the exemption, the tribe or tribal member must file a declaration that identifies the entity, each tribe and tribal member that has an interest in the entity, and the amount of each interest. This must be completed on the DR 2444 Statement of Fact that must be provided with the title paperwork to the County Clerk and Recorder.

The DR 2444 Statement of Fact may be obtained at www.colorado.gov/revenue.

Please contact the Title and Registration Section with any questions at 303-205-5608.