



DO NOT SEND

DR 1777 (05/27/26)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
Tax.Colorado.gov

Motor Vehicle Daily Rental Return

General Information

The daily vehicle rental fee and congestion impact fee are the two fees that are components of the motor vehicle daily rental fee and are imposed on all:

- motor vehicle rentals of 30 days or less, and
- car sharing rentals lasting 24 hours or longer.

The fee is calculated by multiplying the number of days each vehicle was rented during the month by the motor vehicle daily rental fee rate. If a vehicle is rented for more than 30 consecutive days by the same person, the rental is exempt.

Motor vehicle means any self-propelled vehicle with a gross vehicle weight rating of twenty-six thousand pounds or less that is designed primarily for travel on public highways and is generally and commonly used to transport people and property over public highways and low-speed electric vehicles. Low-power or electric scooters, electrical assisted bicycles, wheelchairs, or vehicles moved solely by human power are not included.

Car sharing rental means the rental of a motor vehicle through an online platform that connects third-party vehicle owners with drivers to enable peer-to-peer car sharing within Colorado.

Rentals made to the federal government for official use are not subject to this fee.

Who Must File

If you rent motor vehicles for 30 days or less, you must collect and remit the motor vehicle daily rental fee for each day a vehicle is rented for 30 days or less. Additionally, a car sharing program that rents a motor vehicle for 24 hours or longer must collect and remit the motor vehicle daily rental fee for each day the car sharing vehicle is rented for 30 days or less.

When to File

Returns are filed on a monthly basis and must be filed by the 20th day of the month, following each reporting period. A return must be filed even if no fee is due.

Amended Returns

If you are filing an amended return, check the amended return box. A separate amended return must be filed for each reporting period. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Payment and Submission

Send a separate payment with each return submitted. Include the account number on your check to ensure proper credit. When you have completed the return, sign and date the return and mail it with your payment to:

Colorado Department of Revenue
Denver, CO 80261-0009

Retain a copy of this return for your records.



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Specific Instructions

Line 1. Car sharing vehicles - days rented – Enter the number of days a car sharing vehicle was rented for 24 hours or longer during the month through your car sharing program.

Line 2. All other motor vehicles - days rented – Enter the number of days all other motor vehicles in your fleet were rented during the month. If a vehicle is rented twice in the same day, each customer is charged the fee.

Line 3. Total days rented – Add lines 1 and 2.

Line 4. Exempt motor vehicles rented – Enter the number of days a motor vehicle rental was exempt. If a vehicle is rented for more than 30 consecutive days by the same person, the rental is exempt from the fee. Additionally, rentals made to the federal government for official use are exempt from this fee.

Line 5. Total days subject to the fee – Line 3 minus line 4.

Line 6. Fee Rate – Use the fee rate from the table below:

Period	Rate
July 2023 through June 2024	\$2.13
July 2024 through December 2024	\$2.23
January 2025 through June 2025	\$5.23
July 2025 through June 2026	\$5.34
July 2026 through June 2027	\$5.57

Line 7. Motor vehicle daily rental fee – Multiply line 5 by the fee rate on line 6.

Line 8. Excess fees collected – Enter any amount of motor vehicle daily rental fee collected in excess of the amount collected on line 7. All fees collected are required to be remitted to the Department.

Line 9. Total fee due – Add lines 7 and 8. This is the total amount due on your return.



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Motor Vehicle Daily Rental Return

Check here if this is an Amended Return • ☐**1701-102**

• Account Number

• Period (MM/YY)

• Social Security Number

• FEIN

Last Name or Business Name

First Name

Middle Initial

Street Address

City

State

ZIP Code

1. Car sharing vehicles - days rented

• 1

2. All other motor vehicles - days rented.....

• 2

3. Total days rented (sum of lines 1 and 2).....

• 3

4. Exempt motor vehicle - days rented.....

• 4

5. Total days subject to the fee (line 3 minus line 4).....

• 5

6. Motor vehicle daily rental fee rate.....

• 6

7. Motor vehicle daily rental fee due (line 5 multiplied by line 6).....

• 7

8. Excess fee collected.....

• 8

9. Total fee due (sum of lines 7 and 8).....

• 9

The state may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Signed under penalty of perjury in the second degree

Your Signature

Date (MM/DD/YY)

