



DO NOT SEND

Daily Vehicle Rental Fee Return

General Information

The daily vehicle rental fee is imposed on all:

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

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

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.

Note: 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 daily vehicle 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 daily vehicle 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.

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 2022 through June 2023	\$2.00 + inflation

Line 7. Total fee due on daily vehicle rentals – Multiply line 5 by the fee rate on line 6.

Line 8. Excess fees collected – Enter any amount of daily vehicle 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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DR 1777 (05/27/22)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
Tax.Colorado.gov



Daily Vehicle Rental Fee Return

Check here if this is an Amended Return •

1701-101

● Account Number		● Period (MM/YY - MM/YY)		● Due Date (MM/DD/YY)		● SSN		● FEIN	
Last Name or Business Name					First Name			Middle Initial	
Street Address									
City			State	ZIP		Phone Number			
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. Daily vehicle rental fee rate						6		\$	
7. Total fee due on daily vehicle rentals (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									
Signature							Date (MM/DD/YY)		

