

Colorado State Sales and Use Tax Exemption For Low-Emitting Heavy Vehicles Affidavit (Submit one form for each vehicle)

Purchaser's Information					
Purchaser's Name				Purchaser's Telephone Number ()	
Purchaser's Address			City	State	ZIP
Vehicle Information					
<p>Please check the appropriate date of sale</p> <p><input type="checkbox"/> For sales made on or before June 30, 2014</p> <p><input type="checkbox"/> For sales July 1, 2014 through December 31, 2024</p> <p>Motor vehicles greater than 10,000 pounds gross motor vehicle weight rating (GVWR) that are certified by the United States Environmental Protection Agency (EPA) or any state provided in the Federal Clean Air Act as meeting an emission standard equal to or more stringent than the low-emitting vehicle (LEV) standard are exempt from state sales and use tax. [§39-26-719, C.R.S.]</p> <p>Please check appropriate box for the vehicle weight</p> <p><input type="checkbox"/> Motor vehicles greater than 26,000 pounds gross motor vehicle weight rating (GVWR) that are certified by the United States Environmental Protection Agency (EPA) as provided in the federal heavy-duty national program that includes new greenhouse gas emissions standards are exempt from state sales and use tax. Parts that are certified by the EPA are also exempt from state sales and use tax when converting motor vehicles greater than 26,000 pounds GVWR.</p>					
<p><input type="checkbox"/> Motor vehicles greater than 10,000 pounds gross vehicle weight rating (GVWR) are exempt from state sales and use tax when one of the following criteria are met:</p> <p>Please check the appropriate box below</p> <p><input type="checkbox"/> The vehicle is equipped by the manufacturer to operate on compressed natural gas (CNG) or liquefied petroleum gas (LPG). The vehicle can run exclusively CNG or LPG or as a bi-fuel or dual fuel that can operate on traditional fuel and CNG or LNG. The vehicle is equipped with a CNG or LPG conversion certified by the EPA.</p> <p><input type="checkbox"/> The vehicle is equipped by the manufacturer to operate on liquefied natural gas (LNG) or hydrogen. The vehicle can run exclusively LNG or hydrogen, or as a bi-fuel or dual fuel that can operate on traditional fuel and LNG or hydrogen. The vehicle is equipped with a LNG or hydrogen conversion certified by the EPA.</p> <p><input type="checkbox"/> The vehicle is equipped by the manufacturer as an electricity truck or plug-in hybrid electric truck. The vehicle is converted to an electric truck or plug-in hybrid electric truck.</p>					
Year	Model	Make	Body Type	Vehicle Identification Number (VIN)	Date of Sale
Qualification Documents					
<p>The following documents MUST be provided to the county clerk when the vehicle is registered in Colorado.</p> <p><input type="checkbox"/> A copy of this form, DR 1369 Colorado State Sales and Use Tax Exemption For Low-Emitting Heavy Vehicles Affidavit</p> <p><input type="checkbox"/> Evidence of the gross motor vehicle weight rating (GVWR)</p> <p><input type="checkbox"/> EPA certification</p>					
Dealer Information					
<p>The undersigned certifies that the referenced vehicle meets the requirements of §39-26-719, C.R.S., because the vehicle is greater than 10,000 lbs. (GVWR) and is certified by EPA or a state as meeting a vehicle emissions standard that is equal to or more stringent than the low emitting vehicle standard.</p>					
Dealer's Name				Dealer's Telephone Number ()	
Dealer's Address			City	State	ZIP
Dealer #		Dealer's Sales Tax Account Number			
Printed Name of Dealer Representative					
Signature of Dealer Representative					Date

Local Taxes: Unless cities, counties or special districts have adopted an ordinance or resolution to exempt LEV heavy vehicles, local taxes are due on the purchase or sale of LEV heavy vehicles. Refer to Colorado Sales/Use Tax Rates (DR 1002) to determine if a city or county has allowed this exemption. Home-rule cities are also listed in the DR 1002. Most home-rule cities enact their own sales tax ordinances and collect their own taxes. Contact home-rule cities directly for their rules regarding sales taxes on heavy vehicles. Evidence of gross vehicle weight rating and EPA certification must be submitted with the claim to qualify for a refund.

Claiming the Tax Exemption: The dealer should not collect the state sales tax on vehicles that qualify for this exemption, although local taxes may still be due. Likewise, the state tax should not be collected at the time the vehicle is registered at the county office. If any sales tax is paid in error, a Claim for Refund (DR 0137) may be submitted to the state within three years from the purchase date to receive a refund of taxes paid in error. **Evidence of gross vehicle weight rating and EPA certification must be submitted with the claim to qualify for a refund.**