

Words and punctuation are shown in **red and underlined** if added by this amendment and are shown in **red and struck through** if deleted by this amendment.

Chapter 3.02 - ~~INCORRECT~~ REGISTRATION OF A MOTOR VEHICLE

Sections:

3.02.010 Definitions

3.02.020 Registration of motor vehicle

3.02.030 Penalty for incorrect registration of motor vehicle

3.02.010 Definitions

As used in this chapter, the following terms shall have the following meanings:

"Chief Financial Officer/~~City Treasurer~~" means the Chief Financial Officer/City Treasurer of the ~~city~~ City.

"Motor vehicle" has the meaning set forth in Section 42-6-102(~~710~~) of the Colorado Revised Statutes.

"Notice of deficiency" means the notice issued by the Chief Financial Officer/~~City Treasurer~~ pursuant to ~~Section 3.01.260~~ Section 3.01.510 of this Code for failure, neglect or refusal to pay any sales or use tax due or any penalties or interest thereon.

"Penalty assessment notice" means the written notice of the Chief Financial Officer/~~City Treasurer~~'s determination that a violation of Section 42-6-1379(2) of the Colorado Revised Statutes has occurred and assessment and demand for the payment of the civil penalty provided for in Section 3.02.030 hereof.

"Person" shall have the meaning set forth in section 3.01.230 of this code.

3.02.020 - Registration of motor vehicle.

No person shall register a motor vehicle in violation of the provisions of Section 42-6-137(2) of the Colorado Revised Statutes.

3.02.030 - Penalty for incorrect registration of motor vehicle.

A person ~~who~~ that registers a motor vehicle in violation of the provisions of Section 42-6-1397(2) of the Colorado Revised Statutes shall be subject to a \$500.00 civil penalty pursuant to the authority granted in Section 42-6-1379(4) of the Colorado Revised Statutes. The procedure for the assessment of such civil penalty shall be as follows:

A. When the Chief Financial Officer/~~City Treasurer~~ determines on such information as is available that a person has registered a motor vehicle in violation of the provisions of Section 42-6-1379(2) of the Colorado Revised Statutes, ~~then~~ the Chief Financial Officer/~~City Treasurer~~ shall provide to such person a penalty assessment notice. If the Chief Financial Officer/~~City Treasurer~~ also has determined pursuant to ~~section 3.01.260~~ section 3.01.510 of this Code that sales or use taxes are due to the City on such motor vehicle, then such penalty assessment notice shall be included in the notice of deficiency.

B. Such person shall pay such civil penalty within the same time period provided pursuant to ~~Section 3.01.260~~ Section 3.01.510 of this Code for payment of any amounts due pursuant to the notice of deficiency, unless such person files a written protest pursuant to subsection ~~(C)~~ of this section.

C. If such person desires to protest the penalty assessment notice, such person shall file a written protest with the Chief Financial Officer/~~City Treasurer~~ within the time period provided pursuant to ~~Section 3.01.330~~ Section 3.01.710(A)(1) of this Code for protesting a notice of deficiency. The protest shall set forth the facts which show that a violation of Section 42-6-139 of the Colorado Revised Statutes, as amended, did not occur. The Chief Financial Officer/~~City Treasurer~~ shall issue a written decision affirming or withdrawing such penalty assessment notice within the same time period and in the same manner as provided pursuant to ~~Section 3.01.330~~ Section 3.01.710(BC) of this Code on a protest on a notice of deficiency. If the decision affirms the penalty assessment notice, then such person shall pay such civil penalty within the time period provided for payment of a final assessment pursuant to ~~Section 3.01.330~~ Section 3.01.710(BC) of this Code.

D. Such person may seek judicial review of the Chief Financial Officer/~~City Treasurer~~'s decision pursuant to Rule 106(a)(4) of the Colorado Rules of Civil Procedure. No such judicial review shall be available if a written protest was not timely filed in the manner provided for in subsection (C) of this section.

E. The Chief Financial Officer/~~City Treasurer~~ may enforce collection of the civil penalty provided for in this section in the same manner provided in ~~Section 3.01.260~~ Section 3.01.510 of this Code for the collection of unpaid sales or use taxes, penalties, or interest.

F. Nothing in this section shall be deemed to preclude the collection of any tax, fee, penalty, or interest thereon provided by law or the imposition of any other civil or criminal penalty provided by law.