

Colorado Division of Motor Vehicles December Specific Ownership Tax (SOT) miscalculation

Q: What happened?

A: Specific Ownership Tax (SOT) was incorrectly calculated for Colorado residents whose motor vehicle registration expired in December 2018 **and** whose vehicle is a model year 2014-2018 or 2010. Those affected overpaid SOT when renewing their motor vehicle registration with an expiration of December 2018, renewed before January 11, 2019.

Q: How many people were affected?

A: 53,309 people overpaid SOT due to this issue.

Q: What caused this issue?

A: SOT is based on the manufacturer's suggested retail value of the vehicle at the time it was new and the vehicle's years of service. The rate decreases each year the vehicle is in service from years 1-4 and after year 9. The Colorado Division of Motor Vehicles (DMV) computer system failed to account for the fact that vehicle registrations expiring in December begin in January, which is a new calendar year. Because of the calendar year change, the SOT rate for these vehicles should have decreased with the updated year of service change.

Q: How do I know if I was affected?

A: If your motor vehicle registration expired in December 2018 and your vehicle is a model year 2014-2018 or 2010, you were likely affected. If you were affected (December 2018 renewal completed before January 11, 2019), you will receive a check from the Colorado Department of Revenue, or your county if they chose to issue refunds directly for the amount of SOT that you overpaid. The check will be mailed to the address that is found on your vehicle's registration receipt.

Q: How do I find out if my refund check has been mailed?

A: Please visit <https://www.colorado.gov/dmv/overpayment-refunds> and click on your county to see if refund checks have been mailed. Checks will be mailed over the next several weeks. If you believe you should have received a refund, but you have not received the refund within 180 days of the date listed under your county, please visit the Great Colorado Payback website at <https://colorado.findyourunclaimedproperty.com/>.

Q. What counties opted to directly provide refunds

A. Grand County will be providing refunds directly to customers. Residents of all other counties fall under the process outlined in this document.

Q: What if I believe I was affected, but I did not receive a check?

A: If you believe that you were affected, but did not receive a check within 180 days of the date listed for your county at <https://www.colorado.gov/dmv/overpayment-refunds>, please visit the Great Colorado Payback website (<https://colorado.findyourunclaimedproperty.com/>) to see if your check was returned as undeliverable.

Q: How do I get a corrected transaction receipt with the corrected SOT amount?

A: Please visit mydmv.colorado.gov, select Vehicle Services, and “Get a transaction receipt” from the Records tab. A copy of your corrected transaction receipt will be e-mailed to you.

Q: Will this happen again?

A: We have corrected this issue within the DMV computer system so that it should not happen again.