

## APPENDIX C.

# CHAPTER 2 SUPPORTING DOCUMENTATION

Regulations and Requirements for Emerging Transportation Providers in Colorado

Peer Research on TNCs

Summary of Fees and Taxes on Emerging Mobility Providers in Colorado

Car Rental Fees by State

## Regulations and Requirements for Emerging Transportation Providers in Colorado

Type	Description	Regulating Agency	Company Requirements	Driver Requirements	Vehicle Requirements	Fares	Fees
Transportation Network Company  <ul style="list-style-type: none"> <li>Uber, Lyft, Hop Skip Drive</li> </ul>	<ul style="list-style-type: none"> <li>Drivers are independent contractors</li> </ul>	<ul style="list-style-type: none"> <li>Public Utilities Commission under Colorado Department of Regulatory Agencies</li> <li>Senate Bill 2014-125</li> <li>TNC Rules 6700-6799</li> </ul>	<ul style="list-style-type: none"> <li>TNC Insurance</li> <li>Alcohol Policy</li> <li>Review Driver History annually,</li> <li>Criminal History Check and National Sex Offender Database of Driver</li> <li>Limits on who can be a driver based upon convictions</li> <li>Maintain 1-year logged data for license, driver ID, date, time location (long/lat) for pick up and drop off</li> </ul>	<ul style="list-style-type: none"> <li>Valid Driver's License</li> <li>Primary Driver Liability Insurance of \$1M</li> <li>Health Certificate-driver is medically fit to drive</li> <li>Limit 12 hours of consecutive driving, must be 21 years old</li> <li>Cannot log in after 16 cumulative hours</li> <li>Can log in more than 70 hours in 7 day period</li> </ul>	<ul style="list-style-type: none"> <li>Automobile Insurance</li> <li>Proof of Colorado Vehicle Registration</li> <li>Vehicle Safety inspection annually</li> <li>Referral ADA rider to another service with appropriate equipment</li> </ul>	<ul style="list-style-type: none"> <li>Pre published prices; surge pricing permitted</li> </ul>	<ul style="list-style-type: none"> <li>TNC has annual permit with PUC</li> </ul>
Taxi  <ul style="list-style-type: none"> <li>Freedom Cabs, Curb, Metro Taxi, I am Yellow Cab, Green Taxi Cooperative</li> </ul>	<ul style="list-style-type: none"> <li>Taxi drivers are independent contractors</li> </ul>	<ul style="list-style-type: none"> <li>Public Utilities Commission under Colorado Department of Regulatory Agencies</li> <li>US Department of Transportation</li> <li>4 CCR 723-6 Part 6: Rules Regulating Transportation by Motor Vehicle</li> </ul>	<ul style="list-style-type: none"> <li>One year of logged data with Cab number, name, trip date time pick up and destination address</li> <li>Must provide 24 hours a day service in certain densities</li> <li>Certificate of Public Convenience and Necessity</li> <li>Contract Carrier Permit</li> <li>Exempt Passenger Carrier Registration</li> </ul>	<ul style="list-style-type: none"> <li>Background check</li> <li>Health certificate</li> </ul>	<ul style="list-style-type: none"> <li>Taxi license plate</li> <li>Cab number inside vehicle</li> <li>Not allowed to multi-load without permission</li> <li>Minimum number of operating vehicles in several counties</li> </ul>	<ul style="list-style-type: none"> <li>Some flat rates,</li> <li>Fares governed by zones A-D with max rates to DIA</li> <li>Complicated multiloading &amp; drop fees</li> <li>Maximum rates in certain counties</li> <li>Limits on delay due to traffic</li> </ul>	<ul style="list-style-type: none"> <li>Annual vehicle identification fee</li> </ul>
Commercial Parcel and Package Delivery  <ul style="list-style-type: none"> <li>UPS, FedEx, DHL</li> </ul>	<ul style="list-style-type: none"> <li>Establishment-based, may use independent contractors</li> <li>Often interstate carriers subject to USDOT regulation</li> <li>Mixed delivery fleets with some vehicles subject to state and federal commercial motor vehicle regulation</li> </ul>	<ul style="list-style-type: none"> <li>U.S. Dept. of Transportation</li> </ul>	<ul style="list-style-type: none"> <li>Background check</li> </ul>	<ul style="list-style-type: none"> <li>Class C Commercial Driver's License (CDL) (FedEx cargo van driver) or no CDL (UPS parcel driver)</li> <li>Safe driving record</li> </ul>	<ul style="list-style-type: none"> <li>Commercial fleet operations for drivers and independent contractors</li> <li>Common vehicles include cargo vans and 12' or larger box trucks</li> </ul>		<ul style="list-style-type: none"> <li>Unified Carrier Registration (UCR) fleet size fee structure</li> </ul>

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Type	Description	Regulating Agency	Company Requirements	Driver Requirements	Vehicle Requirements	Fares	Fees
Independent Contractor Package and On-Demand Delivery  <ul style="list-style-type: none"> <li>Amazon Flex, Grubhub, Postmates, GoShare</li> </ul>	<ul style="list-style-type: none"> <li>Independent contractors</li> <li>Not subject to commercial motor vehicle regulations</li> <li>Personal vehicles used</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>Background check and other employer requirements</li> </ul>	<ul style="list-style-type: none"> <li>Commercial vehicle insurance may be provided (Amazon Flex)</li> <li>19 - 21 + or over with valid driver's license</li> </ul>	<ul style="list-style-type: none"> <li>Mid-sized 4-door sedan or larger vehicle (Amazon Flex)</li> <li>Vehicle no older than 15 years (GoShare)</li> <li>No commonly established vehicle requirements for other independent food and good deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Mileage and time based fares (wages) for food delivery</li> </ul>	
Commercial On-Demand Delivery  <ul style="list-style-type: none"> <li>King Soopers residential, Walmart</li> </ul>	<ul style="list-style-type: none"> <li>Establishment-based grocery or food delivery, may use independent contractors</li> </ul>	<ul style="list-style-type: none"> <li>Some vehicles subject to state and federal commercial motor vehicle regulation</li> </ul>	<ul style="list-style-type: none"> <li>Employer requirements vary</li> </ul>	<ul style="list-style-type: none"> <li>No Commercial Driver's License (CDL) required</li> <li>Typically: Valid driver's license</li> <li>18 years of age and safe driving record</li> </ul>	<ul style="list-style-type: none"> <li>No commonly established vehicle requirements food and good deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Wage</li> </ul>	<ul style="list-style-type: none"> <li>Business registration and licensing with State of Colorado for employer</li> </ul>

## PEER RESEARCH ON TNCs

State	Amount Collected	Collected by?	What are the fees spent on/where do they go?
Alabama	1% of total fare-- city regulations phased out as a part of this bill, no longer able to charge a tax or require a business license	TNCs submit quarterly to the Alabama Public Service Commission via wire transfer/ACH or via certified check	- 50% to Public Service Commission regulator - 50% to trip-originating cities and counties
California	0.33% of total TNC revenue--suspended 2019 Recently passed a 10 cent fee per ride under SB 1376: <a href="https://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=201720180SB1376">https://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=201720180SB1376</a>	Public Utilities Commission	0.33%: 100% to California Public Utilities Commission Transportation Reimbursement Account (to be used to regulate TNCs) 10 cent fee: subsidizing wheelchair accessible TNC vehicles (via a grant program)
Connecticut	\$0.25 per trip		General fund
Hawaii--sales tax	4% of total fare (general excise tax), Honolulu, Kauai, Hawaii Counties 4.712%, Maui County 4.1666%		General fund
Iowa	6% sales tax		Department of Revenue
Maryland	State laws allow individual counties and municipalities to impose their own per-trip fee up to \$0.25	Collected by the TNC quarterly to submit to the State Transportation Network Assessment Fund then to go to counties/municipalities who imposed the fee	100% to State Transportation Network Assessment Fund--then dispersed to the appropriate counties/municipalities
Massachusetts	\$0.20 per trip	Annually TNCs will report their intrastate operating revenues and pay the surcharge no later than 30 days from the date of notice of the surcharge amount to the Department of Public Utilities	-50% to trip-originating cities infrastructure -25% to taxi industry assistance -25% to Commonwealth transportation fund
Nevada	3% of total fare		100% to State Highway Fund up to \$5 million in a 2-year period, then deposits to the state general fund
New Jersey	\$0.50 per ride, \$0.25 per ride if shared	Collected by the TNC to submit to the Division of Taxation in the Department of the Treasury monthly	State General Fund
New York	4% of total fare on trips originating outside of NYC		100% to the state general fund
Rhode Island	7% of total fare-- sales tax	TNCs collect and submit to the Division of Taxation	General fund
South Carolina	1% of total fare	Collected by the TNC to submit to the Office of Regulatory staff quarterly	- 1% to Office of Regulatory Staff - 99% to State Treasury Trust and Agency Fund
South Dakota	4.5% of total fare-- sales tax		General fund
Wyoming	4% of total fare--sales tax		- 69% to state general fund - 31% to local governments
City/County	Amount Collected	Collected by?	What are the fees spent on/where do they go?
Chicago, Illinois	\$0.72 per ride, \$5.72 for O'Hare, Midway, McCormick Place & Navy Pier	Department of Business Affairs and Consumer Protection	-60¢ to city general fund -2¢ to Business Affairs and Consumer Protection (admin fee) -10¢ to city accessibility fund (conversion of taxis/TNCs to be wheelchair accessible)
King County, Washington	\$0.33 per trip	King County Records and Licensing Services	-10¢ Wheelchair Accessible Surcharge -23¢ county or city general fund
New Orleans	\$0.50 per ride originating in the parish	TNC collects and submits quarterly to the Department of Safety and Permits	100% to Department of Safety and Permits (enforcement and regulation of ride-hailing and taxi industries, incentives for drivers to choose wheelchair accessible cars, ride discounts for New Years Eve and St. Patrick's Day)
NYC, New York	Congestion surcharge below 96th street: \$2.50 per trip for yellow cabs, \$2.75 per trip for for-hire vehicles, or \$0.75 per trip if pooled. A cap is also set on TNC drivers at 120,000.	TNCs pay monthly via the Tax Department's Congestion Surcharge Web file application; must electronically transmit records to the Tax Department (when requested) to demonstrate the surcharge was properly applied (such as location, date, time and route of trips). State law requires the fee is passed on to the riders, not deducted from the driver's pay.	-51% to city general fund -45% to state general fund -4% to Metropolitan Transportation Authority
Philadelphia, Pennsylvania	1.4% of total fare of trips originating inside the city	TNC pays quarterly to a restricted receipts account in the state treasury	-66.67% to city public schools -33.33% to city parking authority
Portland, Oregon	\$0.50 per trip	Bureau of Transportation	100% Bureau of Transportation

## PEER RESEARCH ON TNCs

State	Amount Collected	Collected by?	What are the fees spent on/where do they go?
San Francisco, California	3.25% tax to single rides, 1.5% for shared rides or rides in an EV	Office of the Treasurer and Tax Collector	Transit and safety projects
Seattle, Washington	\$0.24 per ride (Soon to be \$0.75 per ride 11/26/19)	Department of Finance and Administrative Services regulates TNCs	-\$0.14 to Department of Finance and Administrative Services -\$0.10 to Wheelchair Accessible Services Fund
Tacoma, Washington	\$0.10 per trip originating inside the city		100% to Wheelchair Accessible Services Fund
Washington, D.C.	6% of total fare	Department of for hire vehicles	- 17% to Department of For-Hire Vehicles - 83% to Washington Metropolitan Area Transit Authority
Airport	Amount Collected	Collected by?	What are the fees spent on/where do they go?
Chicago O'Hare Airport	\$5.72 for O'Hare	Department of Business Affairs and Consumer Protection	-60¢ to city general fund -2¢ to Business Affairs and Consumer Protection (admin fee) -10¢ to city accessibility fund (conversion of taxis/TNCs to be wheelchair accessible)
Denver International Airport	Initially \$2.15 per trip, re-permitted in 2017 to \$2.60 per trip	monthly payments, quarterly reports, self-reported and paid through an online finance system	Administration, paving, striping, parking, hold area, port-o-lets
Sea-Tac (Seattle-Tacoma International Airport)	\$5 per ride (Pilot program in 2016--need confirmation this is still in place)		

Examples of Fees and Taxes on Emerging Mobility Providers in Colorado												
Legend: White = Company Tax/Fee, Blue = Contractor Tax/Fee, Yellow = Customer or Individual Tax/Fee												
Jurisdiction	Operating Costs	Notes	Tax or Fee	Time Frame	Transportation Network Companies	Taxi	Car Rental	Car Fleets: Non Peer to Peer Car Share	Peer to Peer Car Share	Residential Delivery: Commercial Parcel and Package Delivery (e.g. FedEx, UPS, DHL)	Residential Delivery: Commercial On-Demand Delivery (e.g. 3rd party delivery service partner, establishment based grocery or food delivery)	Residential Delivery: Independent Contractor Package and On-Demand Delivery (e.g. Amazon Flex, Grubhub, Postmates)
Federal	Federal Fuel Tax Gasoline	Federal taxes include excises taxes of 18.3 cents per gallon on gasoline and 24.3 cents per gallon on diesel fuel (eia.gov)	Tax	per fuel purchase	\$0.18 per gallon	\$0.18 per gallon	\$0.18 per gallon	\$0.18 per gallon	\$0.18 per gallon	\$0.18 per gallon	\$0.18 per gallon	\$0.18 per gallon
Federal	Federal Fuel Tax Diesel	Federal taxes include excises taxes of 18.3 cents per gallon on gasoline and 24.3 cents per gallon on diesel fuel (eia.gov)	Tax	per fuel purchase	\$0.24 per gallon	N/A	N/A	N/A	N/A	\$0.24 per gallon	\$0.24 per gallon	\$0.24 per gallon
Federal	USDOT Fees for Uniform Carrier Registration	Created by the Unified Carrier Registration Act of 2005 (UCR Act - 49 United States Code (USC) section 14504a), it replaces the former system for registering and collecting fees from the operators of vehicles engaged in interstate travel – the Single State Registration System (SSRS). (fmcsa.dot.gov)	Fee	annual	N/A	N/A	N/A	N/A	N/A	Ranges from \$68 for a 2 vehicle fleet to \$66,072 for a 1,000+ vehicle fleet (Evan Kirby)	N/A	N/A
State	FASTER Bridge and Road Safety Surcharge (charged to every vehicle registered)	The FASTER motor vehicle fees are calculated based on multiple vehicle specifications, including class, size, weight, usage, and ownership designations. (CRS 43-4-805(5)(g), CRS 43-4-804(1)(a)(l))	Fee	varies	For vehicles 2,001-5,000 pounds (i.e. most cars, SUVs, light trucks): \$41.00, For vehicles 5,001-10,000 pounds, (i.e. most large trucks and large SUVs): \$51.00. Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.	For vehicles 2,001-5,000 pounds (i.e. most cars, SUVs, light trucks): \$41.00, For vehicles 5,001-10,000 pounds, (i.e. most large trucks and large SUVs): \$51.00. Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.	\$2/per day/per rental	For vehicles 5,001-10,000 pounds, (i.e. most large trucks and large SUVs): \$51.00. Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.	For vehicles 2,001-5,000 pounds (i.e. most cars, SUVs, light trucks): \$41.00, For vehicles 5,001-10,000 pounds, (i.e. most large trucks and large SUVs): \$51.00. Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.	\$66 for a vehicle (passenger and commercial) 10-16K lbs. Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.	\$66 for a vehicle (passenger and commercial) 10-16K lbs. Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.	For vehicles 2,001-5,000 pounds (i.e. most cars, SUVs, light trucks): \$41.00, For vehicles 5,001-10,000 pounds, (i.e. most large trucks and large SUVs): \$51.00 Bridge Safety Surcharge ranges from \$13 to \$32, depending on vehicle specifications, Road Safety Surcharge ranges from \$16 to \$39, depending on vehicle specifications.
State	State Fuel Tax Gasoline	Gasoline and gasohol motor fuel taxes are due when acquired from a terminal and removed for distribution. (https://www.colorado.gov/pacific/tax/fuel-taxes-file)	Tax	per fuel purchase	\$0.22 per gallon	\$0.22 per gallon	\$0.22 per gallon	\$0.22 per gallon	\$0.22 per gallon	\$0.22 per gallon	\$0.22 per gallon	\$0.22 per gallon
State	State Fuel Tax Diesel	Gasoline and gasohol motor fuel taxes are due when acquired from a terminal and removed for distribution. (https://www.colorado.gov/pacific/tax/fuel-taxes-file)	Tax	per fuel purchase	0.205 per gallon	N/A	N/A	N/A	N/A	0.205 per gallon	0.205 per gallon	0.205 per gallon

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State	State EV Registration	In addition to any other fee imposed by this section, each authorized agent shall annually collect a fee of fifty dollars at the time of registration on every plug-in electric motor vehicle. CRS §42-3-304(25)(a)/HB 1110	Fee	annual	Yes Individual \$ 50	Yes Individual \$ 50	Yes Individual \$ 50	Yes Individual \$ 50	Yes Individual \$ 50	Yes Individual \$ 50	Yes Individual \$ 50	Yes Individual \$ 50
State	State Vehicle Registration	Registration required Within sixty days after purchase (42-3-103(1)(a) C.R.S.), Within ninety days after becoming a resident of Colorado, An owner of a motor vehicle operated within this state (42-3-103(2) C.R.S.), Every nonresident person who operates a business within this state and owns and operates in such business any motor vehicle trailer, semi-trailer, or trailer coach (42-3-103(3) C.R.S.), Within forty-five days after the owner has returned to the United States (42-3-103(4)(b) C.R.S.) <a href="https://www.colorado.gov/pacific/dmv/registration-requirements">https://www.colorado.gov/pacific/dmv/registration-requirements</a>	Fee	annual	Vehicle registration fees vary by county. CO State Registration Fees are \$6.00 for passenger vehicles up to 2,000 pounds (C.R.S. 42-3-306)	Vehicle registration fees vary by county. CO State Registration Fees are \$6.00 for taxicabs up to 2,000 pounds (C.R.S. 42-3-306)	To register a fleet, a company must apply for a fleet number through the CO DMV. (Laurie from DMV) Vehicle registration fees vary by county. CO State Registration Fees are \$6.00 for passenger vehicles up to 2,000 pounds (C.R.S. 42-3-306)	To register a fleet, a company must apply for a fleet number through the CO DMV. (Laurie from DMV) Vehicle registration fees vary by county. CO State Registration Fees are \$6.00 for passenger vehicles up to 2,000 pounds (C.R.S. 42-3-306)	Vehicle registration fees vary by county. CO State Registration Fees are \$6.00 for passenger vehicles up to 2,000 pounds (C.R.S. 42-3-306)	To register a fleet, a company must apply for a fleet number through the CO DMV. (Laurie from DMV) CO State Registration Fees for trucks and truck tractors registration fees range from \$7.60 for GVW less than 2,000 lbs up to \$203.00 for GVW up to 14,000 lbs (C.R.S. 42-3-306)	To register a fleet, a company must apply for a fleet number through the CO DMV. Then the vehicle registration fees are based on county. (Laurie from DMV) CO State Registration Fees for vehicles weighing more than forty-five hundred pounds, twelve dollars and fifty cents plus sixty cents per one hundred pounds, or fraction thereof, of weight over forty-five hundred pounds (C.R.S. 42-3-306)	Vehicle registration fees are based on county. (Laurie from DMV) CO State Registration Fees for vehicles weighing more than forty-five hundred pounds, twelve dollars and fifty cents plus sixty cents per one hundred pounds, or fraction thereof, of weight over forty-five hundred pounds (C.R.S. 42-3-306)
State	PUC Annual Motor Vehicle Stamp		Fee	annual per vehicle	N/A	\$50	N/A	N/A	N/A	N/A	N/A	N/A
State	PUC annual permit		Fee	annual, per company	\$111,250	N/A	N/A	N/A	N/A	N/A	N/A	N/A
State	State Sales Tax		Tax	varies for vehicle purchase and the value of the product to be delivered (groceries exempt)	2.9% vehicle purchase	2.9% on transaction	N/A	2.9% on transaction	2.9% on vehicle purchase	2.9% to customer on transaction. Vehicles involved in interstate commerce get a refund of sales tax and use tax. The percentage of tax to be refunded will be computed by dividing the non-Colorado miles by the total miles as used in the computation of the specific ownership tax. (Colorado Regulation 39-26-113.5)	2.9% to customer on transaction and on vehicle purchase	2.9% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
State	Drivers License		Fee	every 5 years	\$ 28.00	\$ 28.00	Usually customer is from out of state, so N/A	\$ 28.00	\$ 28.00	Commercial Driver's License \$15.50	\$ 28.00	\$ 28.00
State	Tolls/Managed Lanes		Fee	per transaction	Individual	passenger	patron	patron	passed on to patron	company	company	contractor
State	Vehicle licensing cost recovery (0.31/day?)		Tax				0.83%					
State	Ownership Tax		Tax				2.00%					

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State	Specific Ownership	(State allows rental companies, at their option, to pass a 2% ownership tax to renter)	Tax		An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures) For a Class B truck, less than 16,000 lbs., the taxable value is 75% MSRP. (Evan Kirby)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)	An ownership tax, based on value of the vehicle, is charged by the state and ranges from 2.1 percent of taxable value in the first year to .45 percent after the fifth year (or older). (National Conference on State Legislatures)
State	License Plates		fee	one time vehicle purchase	Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)	Taxicab License Plate was created per House Bill 11-1234 - no special fee (Laurie from DMV) Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates) PUC regulates rates: per mile, per minute, baggage, per passenger, zones	Commercial Fleet License Plate - No special fee (Laurie from DMV) Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)	Commercial Fleet License Plate - No special fee (Laurie from DMV) Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)	Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)	Commercial Fleet License Plate - No special fee (Laurie from DMV) Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)	Commercial Fleet License Plate - No special fee (Laurie from DMV) Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)	Passenger Car or Truck that do not exceed sixteen thousand pounds empty weight - Fees: One-time fee of \$50.00 for the issuance or replacement of plates. \$25 renewal fee. (https://www.colorado.gov/pacific/dmv/regular-license-plates)
Local and Airport												
Denver	Transaction Sales Tax	Often reported as 8.31% which is 4.31% Denver + 2.90% state + 1% RTD + 0.1% SCFD. Not applicable to services like Uber, Taxis, Grubhub etc.	Tax	per transaction	8.31% on vehicle purchase	8.31% on transaction	N/A	8.31% on transaction	8.31% on vehicle purchase not on transaction	8.31% to customer on transaction .	8.31% customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	8.31% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)



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Legend: White = Company Tax/Fee, Blue = Contractor Tax/Fee, Yellow = Customer or Individual Tax/Fee												
Jurisdiction	Operating Costs	Notes	Tax or Fee	Time Frame	Transportation Network Companies	Taxi	Car Rental	Car Fleets: Non Peer to Peer Car Share	Peer to Peer Car Share	Residential Delivery: Commercial Parcel and Package Delivery (e.g. FedEx, UPS, DHL)	Residential Delivery: Commercial On-Demand Delivery (e.g. 3rd party delivery service partner, establishment based grocery or food delivery)	Residential Delivery: Independent Contractor Package and On-Demand Delivery (e.g. Amazon Flex, Grubhub, Postmates)
Denver	Annual Parking (car share)		Fee	per car per dedicated space	N/A	N/A	N/A	Fees are determined by permit type and (if applicable) location, Vehicle Area or Dedicated Space Vehicle Area Permit: Car share vehicles relieved from time limit restriction in excess of (and including) tow hours, Residential Parking Permit restrictions, and meter payment. A. City Wide: \$850/year (this is per car share vehicle)  Dedicated Space: CSO may request to locate vehicles on-street at dedicated spaces, Subject to additional fees but including but not limited to issuance, sign fabrication and installation. A. Meter Displacement: 1/3 (one-third) fully operational meter revenue based on adjacent meter program/rates B. Downtown Area: \$750/year (if meter is not displaced) (this is per car share vehicle) C. Unmetered/City-wide Area:	N/A	N/A	N/A	N/A
Denver	Short Term Car Rental Tax	7.25% Denver+ 2.90% State+1.00% RTD+0.10% Cultural Facilities District = 11.25%, 30 days or less	Tax	per transaction	N/A	N/A	11.25%	11.25%	11.25%	N/A	N/A	N/A
Denver	Business License Fee		Fee	annual	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520
Aurora	Business License Fee		Fee	annual	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126
The district comprises seven counties in the Denver Metropolitan Area: Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas, and Jefferson	Science and Cultural Facilities District (sometimes displayed as 'Denver County Other')		Tax	per transaction	1% on vehicle purchase	Data unavailable	0.1% on transaction	0.1% on transaction	0.1% on vehicle purchase	0.1% to customer on transaction	0.1% customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	0.1% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
Counties within RTD District	RTD Sales Tax		Tax	vehicle purchase and transaction	1% on vehicle purchase	Data unavailable	1% on transaction	1% on transaction	1% on vehicle purchase not on transaction	1% to customer on transaction	1% customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	1% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
Denver International Airport	DIA Concession Fee Recovery		Fee	per transaction	N/A	N/A	11.11%	N/A	N/A	N/A	N/A	N/A

Examples of Fees and Taxes on Emerging Mobility Providers in Colorado												
Legend: White = Company Tax/Fee, Blue = Contractor Tax/Fee, Yellow = Customer or Individual Tax/Fee												
Jurisdiction	Operating Costs	Notes	Tax or Fee	Time Frame	Transportation Network Companies	Taxi	Car Rental	Car Fleets: Non Peer to Peer Car Share	Peer to Peer Car Share	Residential Delivery: Commercial Parcel and Package Delivery (e.g. FedEx, UPS, DHL)	Residential Delivery: Commercial On-Demand Delivery (e.g. 3rd party delivery service partner, establishment based grocery or food delivery)	Residential Delivery: Independent Contractor Package and On-Demand Delivery (e.g. Amazon Flex, Grubhub, Postmates)
Denver International Airport	Customer Facility Charge		Fee	daily per rental			\$2.15	N/A	N/A	N/A	N/A	N/A
Denver International Airport	DIA TNC and Taxi Fee		Fee	per pick up delivery	\$2.60 both	\$5.03 for pick up	N/A	N/A	N/A	N/A	N/A	N/A
Arapahoe County	Highway Fee		Fee	With Registration	\$12.00, \$10.00, or \$7.00	\$12.00, \$10.00, or \$7.00	\$12.00, \$10.00, or \$7.00	\$12.00, \$10.00, or \$7.01	\$12.00, \$10.00, or \$7.02	\$12.00, \$10.00, or \$7.03	\$12.00, \$10.00, or \$7.04	\$12.00, \$10.00, or \$7.05
Arapahoe County	County General Fund, County Road and Bridge Fund		Fee	With Registration	\$4, \$1.50	\$4, \$1.52	\$4, \$1.52	\$4, \$1.53	\$4, \$1.54	\$4, \$1.55	\$4, \$1.56	\$4, \$1.57
Arapahoe County	Local Sales Tax		Tax	per transaction	3.25% - 8% depending on city on vehicle purchase	3.25% - 8% depending on city on transaction	N/A	3.25% - 8% depending on city on transaction	3.25% - 8% depending on city on vehicle purchase	3.25% - 8% depending on city to customer on transaction	3.25% - 8% depending on city customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	3.25% - 8% depending on city to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
Adams County	Local Sales Tax		Tax	per transaction	3.46% - 4.5% depending on city on vehicle purchase	3.46% - 4.5% depending on city on transaction	N/A	3.46% - 4.5% depending on city on transaction	3.46% - 4.5% depending on city on vehicle purchase	3.46% - 4.5% depending on city to customer on transaction	3.46% - 4.5% depending on city customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	3.46% - 4.5% depending on city to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
Boulder County	Local Sales Tax		Tax	per transaction	Boulder County – 0.985%, City tax rates – 1.0%-4.00% on vehicle purchase	Boulder County – 0.985%, City tax rates – 1.0%-4.00% on transaction	N/A	Boulder County – 0.985%, City tax rates – 1.0%-4.00% on transaction	Boulder County – 0.985%, City tax rates – 1.0%-4.00% on vehicle purchase	Boulder County – 0.985%, City tax rates – 1.0%-4.00% to customer on transaction	Boulder County – 0.985%, City tax rates – 1.0%-4.00% customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	Boulder County – 0.985%, City tax rates – 1.0%-4.00% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
Roaring Fork Transportation Authority District	Roaring Fork Transportation Authority Transit Tax		Tax	per transaction	0.4% on vehicle purchase	0.4% on transaction	N/A	0.4% on transaction	0.4% on vehicle purchase	0.4% to customer on transaction	0.4% customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	0.4% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)
Pikes Peak Regional Transit Authority District	Pikes Peak Regional Transit Authority District Transit Tax		Tax	per transaction	1% on vehicle purchase	1% on transaction	N/A	1% on transaction	1% on vehicle purchase	1% to customer on transaction	1% customer on transaction and on vehicle purchase (note this should also be white because company pays for sales tax when vehicle is purchased)	1% to customer on transaction and on vehicle purchase (note this should also be blue because contractor pays for sales tax when vehicle is purchased)

Examples of Fees and Taxes on Emerging Mobility Providers in Colorado												
Legend: White = Company Tax/Fee, Blue = Contractor Tax/Fee, Yellow = Customer or Individual Tax/Fee												
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Aspen	Aspen Business License	The City of Aspen requires that any entity doing business within the City limits, either directly or indirectly, obtain a Combined Sales Tax and Business License (PDF). This includes businesses making retail sales and businesses that provide services only.	Fee	annual	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees	\$150- \$750 depending on number of employees

## Car Rental Fees by State

More than 40 states levy a charge on short-term rental cars. Short-term rental cars—typically defined as passenger vehicles rented for less than 30 days—generally are subject to state and local sales taxes. State rental car tax rates range from less than 2 percent to more than 11 percent.

Many states also impose an additional tax specifically on the vehicle.

State	Car Tax Rate	Source
Alabama	1.5%	<a href="#">Alabama Department of Revenue</a>
Alaska	10%	<a href="#">Alaska Department of Revenue—Tax Division</a>
Arizona	5%	<a href="#">Ariz. Rev. Stat § 28-5810</a>
Arkansas	10%	<a href="#">Arkansas Department of Finance and Administration</a>
California	None	N/A
Colorado	\$2 fee/day	<a href="#">Colo. Rev. Stat. § 43-4-804(1)(b)(I)(A)</a>
Connecticut	3% plus \$1 fee/day *	<a href="#">State of Connecticut Department of Revenue</a>
Delaware	1.9914%	<a href="#">Del. Code Ann. tit. 30 §4302</a>
District of Columbia	10%	<a href="#">DC Office of the Chief Financial Officer</a>
Florida	\$2/day	<a href="#">Fla. Stat. Title XIV §212.0606</a>
Georgia	N/A	N/A
Hawaii	\$3/day with a valid Hawaii driver's license; \$5/day without	<a href="#">Hawaii Rev. Stat. §18-251-2</a>
Idaho	None	N/A
Illinois	5%	<a href="#">35 ILCS 155/3</a>
Indiana	4%	<a href="#">Indiana Department of Revenue</a>
Iowa	5%	<a href="#">Iowa Department of Revenue</a>
Kansas	3.5%	<a href="#">Kansas Department of Revenue</a>
Kentucky	6%	<a href="#">Kentucky Department of Revenue</a>
Louisiana	2.5%*	<a href="#">Louisiana Department of Revenue</a>
Maine	10%	<a href="#">Maine Revenue Services</a>
Maryland	11.5%	<a href="#">Maryland Manual On-Line</a>
Massachusetts	N/A	N/A
Michigan	6%	<a href="#">Michigan Department of Treasury</a>
Minnesota	9.2% + 5% fee	<a href="#">Minnesota Stat § 297A-64</a>
Mississippi	6%	<a href="#">State of Mississippi Department of Revenue</a>
Missouri	None	N/A
Montana	4%*	<a href="#">Mont. Code Ann. § 15-68-102</a>
Nebraska	N/A	N/A

## Car Rental Fees by State

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State	Car Tax Rate	Source
Nevada	10%	<a href="#">NRS 482.313</a>
New Hampshire	9%	<a href="#">Department of Revenue Administration</a>
New Jersey	\$5 fee/day	<a href="#">Department of the Treasury</a>
New Mexico	5% (“Leased”) + \$2/day	<a href="#">New Mexico Taxation and Revenue</a>
New York	6%	<a href="#">The New York State Department of Taxation and Finance Bulletin Tax ST-825</a>
North Carolina	8%	<a href="#">Department of Revenue</a>
North Dakota	3%	<a href="#">N.D. Cent. Code § 57-39.2-03.7.</a>
Ohio	No*	N/A
Oklahoma	6%	<a href="#">Okla. Stat. Ann. tit. 68, § 2110(A)</a>
Oregon	No	N/A
Pennsylvania	2% + \$2 fee/day	<a href="#">Pennsylvania Department of Revenue</a>
Rhode Island	8%	<a href="#">R.I. Gen. Laws § 31-34.1-2(a)</a>
South Carolina	5% surcharge	<a href="#">South Carolina Department of Revenue</a>
South Dakota	4.5%*	<a href="#">South Dakota Department of Revenue</a>
Tennessee	3%	<a href="#">Tennessee Department of Revenue</a>
Texas	10%	<a href="#">Texas Comptroller of Public Accounts</a>
Utah	2.5%	<a href="#">Utah Code § 59-12-1201</a>
Vermont	9%	<a href="#">32 V.S.A § 8903</a>
Virginia	10%*	<a href="#">Virginia Department of Taxation</a>
Washington	5.9%	<a href="#">Washington State Department of Revenue</a>
West Virginia	\$1-\$1.50/day	<a href="#">W. Va. Code §17A-3-4</a>
Wisconsin	5% fee	<a href="#">State of Wisconsin Department of Revenue</a>
Wyoming	4% surcharge	<a href="#">Wyoming Department of Transportation</a>

2019 EMERGING MOBILITY IMPACT STUDY  
Report on Colorado Senate Bill 19-239  
**APPENDIX C. CHAPTER 2 SUPPORTING DOCUMENTATION**

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Source: NCSL 50-state search for relevant statutes and agency websites. Dated August 30, 2019

<http://www.ncsl.org/research/fiscal-policy/rental-car-taxes.aspx> (accessed October 9, 2019)

*\*Chart reflects state tax rates only. Does not include local, airport, or sales taxes.*

Notes:

1. *Connecticut—As of January 1, 2018, the 3% surcharge on rental or passenger motor vehicles is no longer imposed. Rental companies have the option to charge individually itemized charges or fee on rentals for a period of less than 31 days. The sales tax rate of 9.35% applies to rental or lease of a passenger motor vehicle for a period of 30 or more days.*
2. *Louisiana—Levies a 2.5% state tax, plus 0.5% local tax.*
3. *Montana- The imposed sales tax is an exception to the 0.00% state sales tax rate.*
4. *South Dakota—Rental subject to state and municipal sales taxes, tourism tax, and motor vehicle gross receipts.*
5. *Virginia—Includes rental tax, rental fee, and local tax administered by Virginia Department of Taxation.*