

**RECORDER'S NOTES**  
**By Pamela Bacon**  
**Logan County Clerk and Recorder**

**MOTOR VEHICLE INFORMATION:**

Tax calculation on motor vehicle sales; state and state-administered local sales and use taxes are calculated on the full purchase price of the motor vehicle. The purchase price includes the full amount paid, or promised to be paid, excluding only any direct federal tax and any state and local sales tax imposed on the sale. Any fees the dealer charges that are not optional for the purchaser are included in the taxable purchase price.

In the case of a manufacturer's rebate, the tax is calculated on the full purchase price of the vehicle, without reduction for the rebate. The taxable purchase price includes all amounts received by the dealer for the purchase of the vehicle, regardless of whether such amounts are paid by the purchaser, the manufacturer, a lender, or any other party.

If the purchaser trades in a motor vehicle they own as part of a transaction to purchase another motor vehicle, the fair market value of the trade-in is excluded from the taxable purchase price, so long as the motor vehicle the purchaser trades in is subject to licensing, registration, or certification.

County clerks in Colorado cannot title or register a motor vehicle until all applicable sales and /or use taxes for the vehicle have been paid. Anyone applying for a motor vehicle title in Colorado must provide a receipt for any state and local sales or use taxes paid to the seller at the time of the sale. The county clerk must collect from the applicant, prior to issuing title or registration, any applicable sales or use taxes that have not already been paid.

**PLAN AHEAD: Logan County Offices are will be closed Monday, July 5, 2021 to celebrate Independence Day!**

The Election and Recording Department can be reached at 522-1544 for voter and election questions or recording information. The Motor Vehicle Department can be reached at 522-1158 for license plates/renewals or titling a vehicle. You can also reach our office by email at [baconp@logancountyco.gov](mailto:baconp@logancountyco.gov) . **Like us on Facebook at Logan County Elections/MotorVehicle/Recording or Twitter @LoganClerkCO**