

SPECIAL MOBILE MACHINERY

(SMM)

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According to Colorado Revised Statutes

C.R.S. 42-3-107, SMM must be registered.

What is a SMM? Equipment that is commonly used in the construction business. May be self-propelled, truck mounted or trailer mounted equipment (may have wheels or tracks).

Is there any equipment that is exempt?

Equipment that is less than 500 lbs, that operates from a building's power source (i.e. tower crane) and/or equipment that is listed with the Assessor on your tax schedule that does not leave your property does not need to be registered.

How do I know if I need a Motor Vehicle Registration?

If the equipment is pulled, hauled, or driven down the public roadway, IT MUST BE REGISTERED. If SMM equipment is moved from one site to another, whether pulled hauled or driven, it must be registered with the Motor Vehicle Division in the county where your business is based.

SMM Examples (this list is NOT exclusive)

Air Compressor	Hoist	Air Drill
Hydro Hammer	Asphalt Plant	Tar Kettle
Aerator	Lift	Auger Box
Loader Wheel	Backhoe	Log Splitter
Bucket Truck	Maintainer	Manlift
Batch Plant	Mixer	Boom
Mower	Broom	Office Trailer
Carrier	Patcher	Coal Crusher
Crane	Paver	Cart
Off Hwy Const Truck	Popcom	Chip Spreader
Power Unit	Chipper	Pump
Compactor	Crushing Plant	Roder
Concrete Pumper	Roller	Conveyer
Rotary Drill	Crane	Roller Rubber Wheel
Crawler Backhoe	Road Widener	Crawler Loader
Sheepfoot Roller	Crusher	Scissor Lift
Digger	Scraper	Scale
Ditcher	Shoring Device	Dozer
Screen	Sander	Drill
Seeder	Drop Hammer	Silo
Electric Lift	Skidder	Elevator
Snow Blower	Excavator	Sod Cutter
Sprayer	Forklift	Stacker
Generator	Stump Remover	Grader
Sweeper	Granulator	Tamper
Hauling Unit	Tank	Tensioner
Tiller	Traffic Director	Transformer
Trailer	Trencher	Water Pump
Water Tank	Welder	Blower

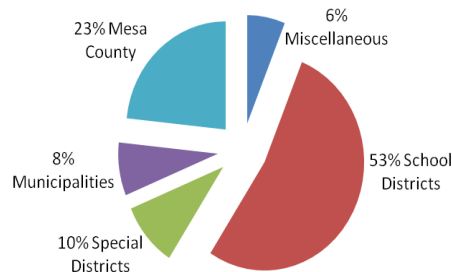
Sales Tax

- Sales tax is calculated based on the invoice.
- If you paid all applicable sales tax to the dealership, you do not need to pay it again. You will be required to provide your invoice to the motor vehicle office at the time of registration.
- Sales tax is collected based on the purchase price of the vehicle/equipment.
- Sales tax is collected based on the address of the purchaser or the address where the equipment is garaged/located [C.R.S. 39-26-105.3]; taxes shall be collected based on state, county and local tax rates.

Registration Required [C.R.S. 39-26-113]

1. No registration shall be made until any tax due has been paid.
2. When registering a vehicle/equipment you must show proof of payment of sales taxes. If you do not have proof of having paid sales tax the motor vehicle office shall collect all applicable taxes at the time of registration.
3. Revenues due the state and collected pursuant to this section shall be distributed in accordance with section C.R.S. 29-2-106.

Specific Ownership Tax - Specific Ownership Tax portion of your vehicle registration is calculated based on the taxable value of your vehicle. The taxable value is 85% of the Manufacturer's Suggested Retail Price (MSRP). The taxable value does not change for the "life" of the equipment/vehicle. Ownership tax is a personal property tax, which is distributed to the various taxing entities in accordance with the mill levies that were established in the county. (See chart below)



Specific Ownership Tax

(continued) Although the taxable value will always stay the same, the percentage of tax charged is reduced as the vehicle ages:

1st yr. of service taxable value x .021
 2nd yr. of service taxable value x .015
 3rd yr. of service taxable value x .0125
 4th yr. of service taxable value x .01
 5th yr. of service taxable value x .0075
 6th and each yr later of taxable value x .0050 of taxable value but not less than \$5.00

Avoid Penalties and Late Fees-

- Registration is required by State Law.
- Avoid penalties and late fees by registering your equipment immediately!
- Renew your registration upon expiration.
- Display current plates or tabs before operating or transporting.
- When you purchase equipment-bring your invoice, receipt or bill of sale to any of the motor vehicle offices. (Truck mounted or trailer mounted equipment requires a title and an invoice.)
- Obtain license plates for "rubber tired" equipment and tabs for equipment on tracks or that cannot be driven on the public roadways (i.e. scissor lift).
- We encourage you to become familiar with Colorado Revised Statutes (C.R.S.), Title 42.

If you have any questions-please call the DMV Compliance Officer at (970) 244-1873.