

SENATE COMMITTEE OF REFERENCE REPORT

Chair of Committee

January 31, 2023
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB23-049 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend printed bill, page 2, line 3, strike "(16)(g)(I)(A)" and substitute
2 "(16)(g)(I)(A),(16)(g)(III) and (25)(a)(I); and **add** (16)(g)(V)".

3 Page 2, after line 12, insert:

4 "(16) (g) (III) An item of special mobile machinery that is owned
5 by a person to whom the department has issued a registration exempt
6 certificate is not required to be registered, and the department shall not
7 require the owner of THE special mobile machinery to obtain license
8 plates, annual validating tabs, or identifying decals for the item of special
9 mobile machinery. Notwithstanding the exemptions from registration and
10 licensing requirements for any such item of special mobile machinery, at
11 ~~the time during each calendar year in which specific ownership tax is first~~
12 ~~paid for the item as required by subsection (16)(c)(II) of this section,~~ the
13 owner of the item shall ~~also~~ pay directly to the department all fees and
14 surcharges that would otherwise be paid at the time of registration
15 PURSUANT TO SUBSECTION (16)(g)(V) OF THIS SECTION; except that the
16 owner shall not pay any fee imposed pursuant to section 42-3-301 for the
17 purpose of covering the direct costs of license plates, decals, or validating
18 tabs or any fee that would otherwise be retained by an authorized agent
19 for the purpose of defraying the direct costs incurred by the authorized
20 agent in registering or issuing license plates, decals, or validating tabs for
21 the item. The department shall transmit all additional registration fees
22 imposed pursuant to section 42-3-310 that it receives from owners of
23 special mobile machinery to whom the department has issued a
24 registration exempt certificate to the county treasurer of each county of
25 the state in proportion to the total amount of vehicle registrations
26 statewide represented by vehicle registrations within the county, and each

1 county treasurer shall apportion the fees within the county in the manner
2 specified in section 42-3-310.

3 (V) AN OWNER ISSUED A REGISTRATION EXEMPT CERTIFICATE
4 PURSUANT TO THIS SUBSECTION (16)(g) SHALL PAY ALL FEES AND
5 SURCHARGES THAT WOULD OTHERWISE BE PAID AT THE TIME OF
6 REGISTRATION FOR THE SPECIAL MOBILE MACHINERY NO LATER THAN THE
7 TWENTIETH DAY AFTER THE CERTIFICATE EXPIRES FOR ALL NEW SPECIAL
8 MOBILE MACHINERY DELIVERED INTO THE STATE DURING THE PERIOD OF
9 THE CERTIFICATE. THE OWNER MAY TAKE CREDIT FOR SURCHARGES AND
10 REGISTRATION FEES ON SPECIAL MOBILE MACHINERY THAT THE OWNER
11 DISPOSED OF OR REMOVED FROM THE STATE DURING THE PRECEDING YEAR.
12 TOGETHER WITH PAYMENT FOR THE FEES AND SURCHARGES DUE, THE
13 OWNER SHALL SUBMIT A REPORT TO THE DEPARTMENT IDENTIFYING ALL
14 EQUIPMENT THAT WAS NEW, DISPOSED OF, OR REMOVED DURING THE
15 PRECEDING YEAR, USING A FORM FURNISHED BY THE DEPARTMENT.

16 (25) (a) (I) Except as provided in subsection (25)(b) of this
17 section, the department shall allow a credit for taxes, surcharges, and
18 registration fees paid on any item of Class A, Class B, Class C, Class D,
19 or Class F personal property, ~~other than Class F personal property for~~
20 ~~which the department has issued a registration exempt certificate in~~
21 ~~accordance with subsection (16)(g) of this section,~~ if the owner disposes
22 of the vehicle during the registration period or if the owner converts the
23 vehicle from any class of personal property to Class F property. The
24 credit may apply to payments of taxes, surcharges, and registration fees
25 on a subsequent application by the owner for registration of an item of
26 Class A, Class B, Class C, Class D, or Class F personal property made
27 during the registration period, or the credit may be assigned by the owner
28 to the transferee of the property for which taxes, surcharges, or
29 registration fees were paid; except that, when the transferee is a dealer in
30 new or used vehicles, the transferee shall account to the owner for any
31 assignment of the credit."

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