

CHAPTER 258

MOTOR VEHICLES AND TRAFFIC REGULATION

HOUSE BILL 11-1093

BY REPRESENTATIVE(S) Bradford, Sonnenberg, Barker, Baumgardner, Brown, Coram, Kerr J., Liston, Loofer, Murray, Priola, Scott, Ramirez;
also SENATOR(S) Cadman, Grantham, King K., Kopp, Lambert, Lundberg, Scheffel.

AN ACT**CONCERNING THE PAYMENT OF SPECIFIC OWNERSHIP TAX ON SPECIAL MOBILE MACHINERY.**

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 42-3-106 (2) (e), Colorado Revised Statutes, is amended to read:

42-3-106. Tax imposed - classification - taxable value. (2) For the purpose of imposing graduated annual specific ownership taxes, the personal property specified in section 6 of article X of the state constitution is classified as follows:

(e) Every item of special mobile machinery, except power takeoff equipment, that is required to be registered under this article is Class F personal property. If a farm tractor, meeting the definition of special mobile machinery, is used for any purpose other than agricultural production for more than a ~~twenty-four-hour~~ SEVENTY-TWO-HOUR period at the site where it is used for nonagricultural purposes, it is Class F personal property, but it ~~shall be~~ IS granted a prorated registration under section 42-3-107 to cover ~~such~~ THE use. The authorized agent shall notify the owner of the farm tractor of the prorated registration. Storing a farm tractor at a site does not give rise to a presumption that the tractor was used for the same purposes that other equipment is used for at the site.

SECTION 2. 42-3-107 (16) (c) and (17) (e) (II), Colorado Revised Statutes, are amended to read:

42-3-107. Taxable value of classes of property - rate of tax - when and where payable - department duties - apportionment of tax collections - definitions. (16) (c) Upon receiving authorization ~~pursuant to~~ UNDER paragraph (b) of this subsection (16), the owner shall collect from the user the specific ownership tax in

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

the amount equivalent to two percent of the amount of the rental or lease payment. No later than the twentieth day of each month, the owner shall submit a report, using forms furnished by the department, to the authorized agent in ~~the~~ EACH county ~~in which~~ WHERE the equipment is used, together with the remittance ~~for all~~ OF THE taxes collected FOR THE USE IN THE COUNTY for the preceding month. A copy of each report shall be submitted simultaneously by the owner to the department.

(17) (e) (II) ~~No owner may~~ A PERSON SHALL NOT operate special mobile machinery in Colorado unless the owner has paid the specific ownership tax assessed pursuant to this article, ~~nor~~ AND A PERSON shall ~~any owner~~ NOT operate special mobile machinery in Colorado after the expiration of the period for which the specific ownership tax was ~~assessed~~ PAID. A person who violates ~~the provisions of this subparagraph (II) shall be~~ IS subject to, in addition to any other ~~applicable~~ penalty, an administrative penalty of THE LESSER OF five hundred dollars or double the amount of the specific ownership tax. ~~whichever is greater. Such~~ THE penalty may be levied by AN AUTHORIZED AGENT OR a peace officer ~~as described in section 16-2.5-101, C.R.S., and authorized~~ UNDER THE AUTHORITY GRANTED by section 42-8-104 (2). ~~Such~~ THE violation ~~shall be~~ IS TO BE determined by, paid to, and retained by the municipality or county ~~in which such~~ WHERE THE motor vehicle is or should have been registered, subject to judicial review pursuant to rule 106 (a) (4) of the Colorado rules of civil procedure.

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 2, 2011