

What is a Motor Vehicle?

Division of Motor Vehicles
Department of Revenue

What is a Motor Vehicle?

- The purpose of this presentation is to provide a high level overview of
 - Vehicle tax class and vehicle taxable value
 - The different definitions of a motor vehicle
 - The application of these definitions for titling and registering a motor vehicle
- What you will find is that there are different definitions for various functions

Vehicle Tax Classes

Tax Class A 42-3-106(2)(a), C.R.S. (see Page 5)	Tax Class B 42-3-106(2)(b), C.R.S. (see Page 6)	Tax Class C 42-3-106(2)(c), C.R.S. (see Page 7)	Tax Class D 42-3-106(2)(d), C.R.S. (see Page 8)	Tax Class F 42-3-106(2)(e), C.R.S. (see Page 9)	No Tax Class (see Page 10)
Every motor vehicle, truck, laden or unladen truck tractor, trailer, and semi trailer used in the business of transporting persons or property over any public highway in this state as an interstate commercial carrier for which an application is made for apportioned registration, regardless of base jurisdiction Example: Commercial Trucks, Truck Tractors, Semi Trailers Over 2,000 Pounds	Every truck, laden or unladen truck tractor, trailer, and semi trailer used for the purpose of transporting property over any public highway in this state and not included in Class A Example: Ford F150, Dodge Ram	Every motor vehicle not included in Class A or Class B Example: Chevy Volt, Toyota Camry, Harley Davidson, Fleetwood RV	Every utility trailer, camper trailer, multipurpose trailer, and trailer coach Example: Coachman, Jayco, Camper Trailer, Utility Trailer 2,000 Pounds and Under	Every item of special mobile machinery, except power takeoff equipment, that is required to be registered Example: Road graders, Skid Steer, Sign boards	Vehicles that are specified in Colorado Revised Statute as being exempt from one of the tax classes Example: Low Power Scooter, Golf Car, Implements of Husbandry

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<p>Taxable Value: -Equal to or greater than 16,000 lbs - Actual Purchase Price -Less than 16,000 lbs - 75% MSRP</p> <p>Specific Ownership Tax: -Year 1 - 2.1% of taxable value -Year 2 - 1.5% of taxable value -Year 3 - 1.2% of taxable value -Year 4 - 0.9% of taxable value -Years 5 to 9 - .45% of taxable value or \$10.00 whichever is greater -Year 10 and greater - \$3 / \$4</p>	<p>Taxable Value: -Equal to or greater than 16,000 lbs - Actual Purchase Price -Less than 16,000 lbs - 75% MSRP</p> <p>Specific Ownership Tax: -Year 1 - 2.1% of taxable value -Year 2 - 1.5% of taxable value -Year 3 - 1.2% of taxable value -Year 4 - 0.9% of taxable value -Years 5 to 9 - .45% of taxable value or \$10.00 whichever is greater -Year 10 and greater - \$2 / \$3</p>	<p>Taxable Value: -85% MSRP</p> <p>Specific Ownership Tax: -Year 1 - 2.1% of taxable value -Year 2 - 1.5% of taxable value -Year 3 - 1.2% of taxable value -Year 4 - 0.9% of taxable value -Years 5 to 9 - .45% of taxable value -Year 10 and greater - \$3</p>	<p>Taxable Value: -85% MSRP</p> <p>Specific Ownership Tax: -Year 1 - 2.1% of taxable value -Year 2 - 1.5% of taxable value -Year 3 - 1.2% of taxable value -Year 4 - 0.9% of taxable value -Years 5 to 9 - .45% of taxable value -Year 10 and greater - .45% of taxable value or \$10 whichever is greater</p>	<p>Taxable Value: -Various - Acquired prior to 1-1-97 Factory list price. If equipment mounted - Factory list price - 75% of original price of equipment. If factory list not available, 75% or original retail delivered price + 75% or original retail delivered price of mounted equipment. Acquired on or after 01-01-97, 85% of MSRP. If equipment mounted - 85% of MSRP + 85% of MSRP of mounted equipment. If MSRP not available, 100% of original retail delivered price. If equipment mounted - 100% of original retail delivered price + 100% of original retail delivered price of mounted equipment.</p>	<p>Taxable Value: -Not defined and/or no statutory authority to title and register</p>

Tax Class A

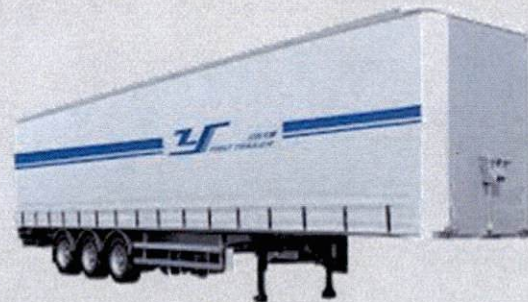
Includes both Vehicles¹ and Motor Vehicles²

Every motor vehicle, truck, laden or unladen truck tractor, trailer, and semi trailer used in the business of transporting persons or property over any public highway in this state as an interstate commercial carrier for which an application is made for apportioned registration, regardless of base jurisdiction

Example:
Commercial Trucks,
Truck Tractors, Semi
Trailers Over 2,000
Pounds

Taxable Value:
-Equal to or greater than 16,000 lbs - Actual Purchase Price
-Less than 16,000 lbs - 75% MSRP

Specific Ownership Tax:
-Year 1 - 2.1% of taxable value
-Year 2 - 1.5% of taxable value
-Year 3 - 1.2% of taxable value
-Year 4 - 0.9% of taxable value
-Years 5 to 9 - .45% of taxable value or \$10.00 whichever is greater
-Year 10 and greater - \$3 / \$4



Tax Class B

Includes both Vehicles¹ and Motor Vehicles²

Every truck, laden or unladen truck tractor, trailer, and semi trailer used for the purpose of transporting property over any public highway in this state and not included in Class A

Example:
Ford F150, Dodge
Ram

Taxable Value:
-Equal to or greater than 16,000 lbs - Actual Purchase Price
-Less than 16,000 lbs - 75% MSRP

Specific Ownership Tax:

-Year 1 - 2.1% of taxable value
-Year 2 - 1.5% of taxable value
-Year 3 - 1.2% of taxable value
-Year 4 - 0.9% of taxable value
-Years 5 to 9 - .45% of taxable value or \$10.00 whichever is greater
-Year 10 and greater - \$2 / \$3



Tax Class C

Includes only Motor Vehicles²

Every motor vehicle not included in Class A or Class B

Taxable Value:
-85% MSRP

Specific Ownership Tax:

- Year 1 - 2.1% of taxable value
- Year 2 - 1.5% of taxable value
- Year 3 - 1.2% of taxable value
- Year 4 - 0.9% of taxable value
- Years 5 to 9 - .45% of taxable value
- Year 10 and greater - \$3

Example:
Chevy Volt, Toyota Camry, Harley Davidson, Fleetwood RV



Tax Class D

Includes only Vehicles¹

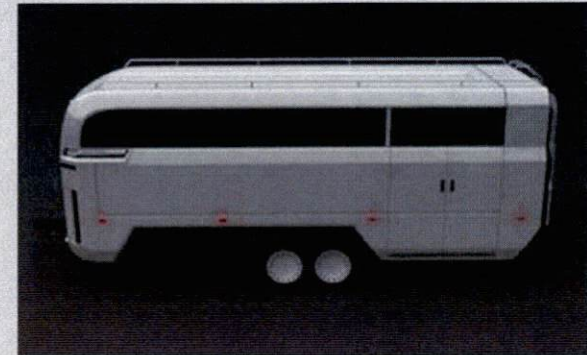
Every utility trailer, camper trailer, multipurpose trailer, and trailer coach

Taxable Value:
-85% MSRP

Specific Ownership Tax:

- Year 1 - 2.1% of taxable value
- Year 2 - 1.5% of taxable value
- Year 3 - 1.2% of taxable value
- Year 4 - 0.9% of taxable value
- Years 5 to 9 - .45% of taxable value
- Year 10 and greater - .45% of taxable value or \$10 whichever is greater

Example:
Coachman, Jayco,
Camper Trailer,
Utility Trailer 2,000
Pounds and Under



Tax Class F

Includes both Vehicles¹ and Motor Vehicles²

Every item of special mobile machinery, except power takeoff equipment, that is required to be registered

Example:
Road graders, Skid Steer, Sign boards

Taxable Value:

-Various - Acquired prior to 1-1-97 Factory list price. If equipment mounted - Factory list price - 75% of original price of equipment. If factory list not available, 75% of original retail delivered price + 75% of original retail delivered price of mounted equipment. Acquired on or after 01-01-97, 85% of MSRP. If equipment mounted - 85% of MSRP + 85% of MSRP of mounted equipment. If MSRP not available, 100% of original retail delivered price. If equipment mounted - 100% of original retail delivered price + 100% of original retail delivered price of mounted equipment.



No Tax Class

Exempt from the statutory definition of Vehicles¹ and Motor Vehicles²

Vehicles that are specified in Colorado Revised Statute as being exempt from one of the tax classes

Taxable Value:
-Not defined and/or no statutory authority to title and register

Example:
Low Power Scooter,
Golf Car,
Implements of
Husbandry



Low Power Scooter statutorily exempt from being a motor vehicle in C.R.S. 42-1-102(58) Motor Vehicle definition. Has its own definition in C.R.S. 42-1-102(48.5)



Golf Car not designed primarily for operation on roadways. Golf Car defined in C.R.S. 42-1-102(39.5)



Implement of Husbandry statutorily exempt from being a vehicle in C.R.S. 42-1-102(112) Vehicle definition. Has its own definition in C.R.S. 42-1-102(44)

Definitions

Term	Titling	Registration	Federal	AAMVA Recommend
Motor Vehicle ²	<p>42-6-102(10), C.R.S.</p> <p>any self-propelled vehicle that is designed primarily for travel on the public highways and is generally and commonly used to transport persons and property over the public highways, including trailers, semitrailers, and trailer coaches, without motive power</p> <p>“Motor vehicle” does not include the following:</p> <p>(a) A low-power scooter, as defined in section 42-1-102;</p> <p>(b) A vehicle that operates only upon rails or tracks laid in place on the ground or that travels through the air or that derives its motive power from overhead electric lines;</p> <p>(c) A farm tractor, farm trailer, and any other machines and tools used in the production, harvesting, and care of farm products; or</p> <p>(d) Special mobile machinery or industrial machinery not designed primarily for highway transportation</p>	<p>42-6-102(58), C.R.S.</p> <p>any self-propelled vehicle that is designed primarily for travel on the public highways and that is generally and commonly used to transport persons and property over the public highways or a low-speed electric vehicle; except that the term does not include low-power scooters, wheelchairs, or vehicles moved solely by human power. For the purposes of the offenses described in sections 42-2-128, 42-4-1301, 42-4-1301.1, and 42-4-1401 for farm tractors and off-highway vehicles, as defined in section 33-14.5-101 (3), C.R.S., operated on streets and highways, “motor vehicle” includes a farm tractor or an off-highway vehicle that is not otherwise classified as a motor vehicle. For the purposes of sections 42-2-127, 42-2-127.7, 42-2-128, 42-2-138, 42-2-206, 42-4-1301, and 42-4-1301.1, “motor vehicle” includes a low-power scooter</p>	<p>49 USC 30102</p> <p>a vehicle driven or drawn by mechanical power and manufactured primarily for use on public street, roads, and highways, but does not include a vehicle operated only on a rail line</p>	<p>N/A</p> <p>a vehicle driven or drawn by mechanical power and manufactured primarily for use on public street, roads, and highways, but does not include a vehicle operated only on a rail line</p>

Definitions (cont.)

Term	Emissions	Collectors	Insurance
Motor Vehicle ²	<p>42-4-304(18), C.R.S.</p> <p>as applicable to the AIR program, includes only a motor vehicle that is operated with four wheels or more on the ground, self-propelled by a spark-ignited engine burning gasoline, gasoline blends, gaseous fuel, blends of liquid gasoline and gaseous fuels, alcohol, alcohol blends, or other similar fuels, having a personal property classification of A, B, or C pursuant to section 42-3-106, and for which registration in this state is required for operation on the public roads and highways or which motor vehicle is owned or operated or both by a nonresident who meets the requirements set forth in section 42-4-310 (1) (c). "Motor vehicle" does not include kit vehicles; vehicles registered pursuant to section 42-12-301 or 42-3-306 (4); vehicles registered pursuant to section 42-12-401 that are of model year 1975 or earlier or that have two-stroke cycle engines manufactured prior to 1980; or vehicles registered as street-roads pursuant to section 42-3-201</p>	<p>42-12-101(10), C.R.S.</p> <p>self-propelled vehicle designed for operation on the highway and not running on rails</p>	<p>10-4-601(6), C.R.S.</p> <p>a "motor vehicle" and a "low-power scooter", as both terms are defined in section 42-1-102, C.R.S.; except that "motor vehicle" does not include a toy vehicle, snowmobile, off-highway vehicle, or vehicle designed primarily for use on rails</p>

Definitions (cont.)

Term	Titling	Registration	Federal	AAMVA Recommend
Vehicle ¹	42-6-102(23), C.R.S. any motor vehicle as defined in subsection (10) of this section	42-6-102(112), C.R.S. means a device that is capable of moving itself, or of being moved, from place to place upon wheels or endless tracks. "Vehicle" includes, without limitation, a bicycle, electrical assisted bicycle, or EPAMD, but does not include a wheelchair, off-highway vehicle, snowmobile, farm tractor, or implement of husbandry designed primarily or exclusively for use and used in agricultural operations or any device moved exclusively over stationary rails or tracks or designed to move primarily through the air	N/A N/A	N/A N/A

Term	Emissions	Collectors	Insurance
Vehicle ¹	42-4-304(23.5), C.R.S. a motor vehicle as defined in subsection (18) of this section	42-12-101(15), C.R.S. a motor vehicle required to have a certificate of title under part 1 of article 6 of this title but does not include commercial vehicles	N/A None

Definitions (cont.)

Other Definitions of Vehicles/Motor Vehicles (85 Total)	Process	C.R.S.	Other Definitions of Vehicles/Motor Vehicles (85 Total)	Process	C.R.S.
All-Terrain Vehicle	Title	42-6-102(1)	Off-Highway Vehicle	Title	42-6-102(11.5)
Appurtenance	Registration	42-1-102(4.5)	Off-Highway Vehicle	Registration	42-1-102(63)
Authorized Emergency Vehicle	Registration	42-1-102(6)	Parts Car	Collector	42-12-101(11)
Authorized Service Vehicle	Registration	42-1-102(7)	Patrol Wagons	Registration	42-3-104(3)(c)
Autocycle	Registration	42-1-102(7.5)	Plug-In Electric Vehicle	Registration	42-3-304(25)(c)
Automobile	Registration	42-1-102(8)	Pole, Pipe Trailer or Dolly	Registration	42-1-102(71)
Bicycle	Registration	42-1-102(10)	Police Ambulances	Registration	42-3-104(3)(c)
Bus Adult	Registration	42-3-306(2)(c)(I)	Power Takeoff Equipment	Registration	42-1-102(72.2)
Bus Juvenile	Registration	42-3-306(2)(c)(II)	Railroad Train	Registration	42-1-102(98)(b)
Camper Coach	Registration	42-1-102(13)	Rebuilt Vehicle	Collector	42-12-101(12)
Camper Trailer	Registration	42-1-102(14)	Reconstructed Vehicle	Registration	42-1-102(77)
Collector's Item	Collector	42-12-101(2)	Recreational Vehicle	Dealers	12-6-102(16.5)
Commercial Vehicle	Registration	42-1-102(17.5)	Road Tractor	Registration	42-1-102(84)
Commercial Vehicle	Collector	42-12-101(3)	Saddlemount Combination	Registration	42-1-102(86)
Electric Personal Assistive Mobility Device	Registration	42-1-102(28.7)	Salvage Vehicle	Title	42-6-102(17)
Electrical Assisted Bicycle	Registration	42-1-102(28.5)	School Bus	Registration	42-1-102(88)
Farm Tractor	Registration	42-1-102(33)	School Vehicle	Registration	42-1-102(88.5)
Fire Truck	Dealers	12-6-102(9.5)	Semitrailer	Registration	42-1-102(89)
Fire-Fighting Vehicle	Registration	42-3-104(3)(b)	Snowmobile	Title	42-6-102(18.5)
Fleet Vehicle	Registration	42-1-102(36)	Snowplow	Registration	42-1-102(91)
Foreign Vehicle	Registration	42-1-102(37)	Special Mobile Machinery	Registration	42-1-102(93.5)
Fullmount	Registration	42-1-102(38)	Special Use Vehicle	Registration	42-3-304(9)
Golf Car	Registration	42-1-102(39.5)	Specially Constructed Vehicle	Registration	42-1-102(93)
Government Vehicles	Registration	42-3-104(1), (2) & (4)	Steam and Electric Trains	Registration	42-1-102(98)
Implement of Husbandry	Registration	42-1-102(44)	Stinger-Steered	Registration	42-1-102(99)
Kit Vehicle	Title	42-6-102(6.5)	Street Rod Vehicle	Title	42-6-102(20)
Kit Vehicle	Registration	42-1-102(45.5)	Street Rod Vehicle	Registration	42-1-102(101.5)
Low-Power Scooter	Registration	42-1-102(48.5)	Streetcar	Registration	42-1-102(98)(c)
Low-Speed Electric Vehicle	Registration	42-1-102(48.6)	Street-Rod Vehicle	Collector	42-12-101(14)
Military Vehicle	Registration	42-1-102(52.5)	Toy Vehicle	Registration	42-1-102(103.5)
Motor Home	Registration	42-1-102(57)	Trailer	Registration	42-1-102(105)
Motor Vehicle	Title	42-6-102(10)	Trailer Coach	Registration	42-1-102(106)
Motor Vehicle	Registration	42-1-102(58)	Truck	Registration	42-1-102(108)
Motor Vehicle	Emissions	42-4-304(18)	Truck Tractor - Laden	Registration	42-1-102(109)
Motor Vehicle	Collector	42-12-101(10)	Truck Tractor - Unladen	Registration	42-1-102(109.5)
Motor Vehicle	Dealers	12-6-102(12)	Used Vehicle	Title	42-6-102(22)
Motorcycle	Registration	42-1-102(55)	Used Vehicle	Registration	42-1-102(110)
Mounted Equipment	Registration	42-1-102(60)	Utility Trailer	Registration	42-1-102(111)
Multipurpose Trailer	Registration	42-1-102(60.3)	Vehicle	Title	42-6-102(23)
New Vehicle	Title	42-6-102(11)	Vehicle	Registration	42-1-102(112)
Noncommercial or Recreational Vehicle	Registration	42-1-102(61)	Vehicle	Emissions	42-4-304(23.5)
Non-Repairable	Title	42-6-102(11.2)	Vehicle	Collector	42-12-101(15)
			Wheelchair	Registration	42-1-102(113)

Title

- Owner provides documents from dealer or manufacturer that direct DMV which vehicle type to title the vehicle as
- If vehicle type is not designated by manufacturer and/or does not meet any Colorado statutory definition of a vehicle DMV completes unconventional vehicle processes

Registration

- DMV first determines the Tax Class of the vehicle
- Once Tax Class is determined DMV determines vehicle type by matching to a statutory definition
- If vehicle type is not statutory defined DMV completes unconventional vehicle processes

Tax, Fees & Plates

- Specific Ownership Tax is based by Tax Class
- Registration Fees are based by vehicle type, fuel type and registration address
- Exemption of taxes and fees is determined by vehicle type (i.e. Government Vehicle) or owner qualifications (i.e., Disabled Veteran)
- License plate is limited by vehicle type then owner qualifications

Unconventional Vehicle*

- DMV contacts National Highway Safety Transportation Administration (NHSTA) and determines if the vehicle has passed all federal vehicle and safety requirements
- DMV contacts American Association of Motor Vehicle Administrators (AAMVA) and reviews their recommendations and best practices
- If DMV is able to make a determination based on NHSTA and AAMVA than DMV makes best vehicle type determination to title and register, if not the vehicle is not titled or registered until statute change or NHSTA ruling

*Unconventional Vehicle – Non-conforming vehicles that do not meet U.S. Federal Motor Vehicle Safety Standards for on-highway operation and registration (e.g., kit cars, hot shot rigs, recreational vehicle conversions, and mini-trucks (AAMVA UVWG Unconventional Vehicle Best Practices November 2012))

Contact Information

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