

State Fees for the Registration  
of Commercial Semitrailers  
(rounded to whole dollars)

<u>State</u>	<u>Annual Fee</u>	<u>Fee for Permanent Plate</u>
Alabama	\$ 20	\$ 60
Alaska		10
Arizona		245
Arkansas	20	65
California	10 – 5 years	75
Colorado	\$8 + \$43.87 in other fees + Specific Ownership Tax	
property tax		
Connecticut	40	
Delaware	20	
Florida	31	
Georgia	12	
Hawaii	(split fee)	
Idaho	15	112
Illinois		19
Indiana		66
Iowa	10	
Kansas	35	
Kentucky	20	107
Louisiana	10	70
Maine	12	80 – 25 years
Maryland	20	
Massachusetts	300 – 5 years	
Michigan	39	300
Minnesota		13
Mississippi		65
Missouri	8 – 1 year; \$23 – 3 years	53
Montana	21	
Nebraska	10.25 – 1st year, \$2 thereafter	
Nevada	24	
New Hampshire	22	
New Mexico		10
New York	23	86 - 6 years
North Carolina	20	
North Dakota	20	
Ohio	25	
Oklahoma	46 – 1st year, \$6 thereafter	
Oregon		10
Pennsylvania	27	135
Rhode Island	12 – 1 year; \$50 – 5 years	80 – 8 years
South Carolina	20	87
South Dakota		10
Tennessee		52
Texas	15	
Utah	11	130
Vermont	46 – 1 year; \$90 – 2 years	
Virginia	22	100
Washington	34	
West Virginia		51
Wisconsin	15	50
Wyoming	6 plus property tax	

**Tax Class B (42-3-106(2)(b) every truck, laden or unladen truck tractor, trailer, and semitrailer...not included in Class A...)**

Vehicle Assumption: Trailer  
 Vehicle Year Assumption: 2011  
 MSRP Assumption (base vehicle): \$25,000  
 Weight Assumption (base vehicle): 2,100  
 Tax Class: B  
 Plate Assumption: Green & White Regular  
 SOT Calculation (See Taxable Value Below): \$18,750.00  
 Year of Service (See YOS Below): \$393.75  
 Registration Period: Initial Registration

Taxes and Fees (based on vehicle and assumptions above)		Distribution	Statute
Tax or Fee Collected	Tax of Fee Statute	Distribution	Statute
<b>Specific Ownership Tax</b>	<b>\$393.75</b>	\$0.50 CSTARS Acct, Remaining Balance County Treasurer	42-1-213
<b>Weight Fees</b>	<b>\$8.00</b>	HUTF	42-3-306(2)(b)(III)
<b>Registration Fees</b>			
Clerk Hire	\$4.00	County Clerk	42-1-210(1)(a)
Emergency Medical Service	\$2.00	EMS Account	42-3-304(21)
Motorist Insurance Identification	\$0.10	MIIDB	42-3-304(1)(e)
Road & Bridge	\$1.50	County Road and Bridge Fund	42-3-310(5)
License Plate	\$1.89	License Plate Cash Fund	42-3-301(2)(a)(I)
Year Tab	\$0.17	License Plate Cash Fund	42-3-301(2)(e)(III)
Month Tab	\$0.11	License Plate Cash Fund	42-3-301(2)(a)
Road Safety Surcharge	\$23.00	Highways Users Tax Fund	43-4-804(1)
Bridge Safety Surcharge	\$18.00	Bridge Special Fund	43-4-805(5)(g)(II)
CSTARS Fee	\$0.50	CSTARS Acct	42-3-219(7)
Peace Officer Standardized Training Fee	\$0.60	POST Training Fund	42-3-304(24)
<b>Total Registration Fees</b>	<b>\$51.87</b>		
<b>Customer Elected Fees</b>			
Personalized	\$60.00	Highway Users Tax Fund	42-3-211
<b>Fines and Penalties</b>			
Late Fee (see Late Fees tab if assessed)	\$0.00	\$10.00 Retained by County, balance to Highway Users Tax Fund	42-3-112(1)

453.67

**Taxable Value**  
 Class B - 75% of MSRP (42-3-107(1)(a)(I) C.R.S.)  
**YOS (Taxable Value x YOS) (42-3-107(8) C.R.S.)**  
 1st Year - 2.10% of Taxable Value  
 2nd Year - 1.50% of Taxable Value  
 3rd Year - 1.20% of Taxable Value  
 4th Year - 0.90% of Taxable Value  
 5th thru 9th Year - 0.45% of Taxable Value or \$3.00 whichever is greater  
 10th and Greater Year - \$3.00

**Tax Class B (42-3-106(2)(b) trailer and semitrailer)**

**Vehicle Assumption**  
 Trailer 2011  
**Vehicle Year Assumption**  
 MSRP Assumption (base vehicle) \$25,000  
 Weight Assumption (base vehicle) 2,100  
**Tax Class**  
 42-3-106(2)(b)  
**Plate Assumption**  
 Green & White Regular  
**SOT Taxable Value (75% MSRP)**  
 \$18,750.00  
**SOT Tax Calculation (See Taxable Below)**  
 \$393.75  
 1st Model Year

Taxes and Fees (based on vehicle and assumptions above)		Tax or Fee	Distribution of Tax or Fee	Status Distribution Statute
<b>Specific Ownership Tax</b>		<b>\$95.50</b>	\$0.50 CSTARS Act, Remaining Balance County Treasurer	42-1-213
<b>Weight Fees</b>	42-3-107	<b>\$13.50</b>	HUTF	42-3-306(2)(b)(III)
<b>Registration Fees</b>	42-3-306		County Clerk	42-1-210(1)(a)
	42-1-210(1)(a)	\$2.00	County Road and Bridge Fund	42-3-310(5)
	42-3-310 (1)	\$1.50	License Plate Cash Fund	42-3-301(2)(a)(I)
	32-3-301 (2)(a)(1)	\$2.00	License Plate Cash Fund	42-3-301(2)(a)(III)
	43-4-805 (5)(g)	\$5.00	License Plate Cash Fund	42-3-301(2)(a)
	42-3-306(14)(b)	\$0.50	Highways Users Tax Fund	43-4-804(1)
			Bridge Special Fund	43-4-805(5)(g)(II)
<b>Total Registraton Fees</b>		<b>\$11.00</b>		
<b>Customer Elected Fees</b>		<b>100.00</b>		
	42-3-211	\$60.00	Highway Users Tax Fund	42-3-211
<b>Fines and Penalties</b>		\$0.00		
	42-3-112(1)	\$0.00	\$10.00 Retained by County, balance to Highway Users Tax Fund	42-3-112(2)

**Taxable Value**  
 Class B - 75% of MSRP (42-3-107(1)(a)(I) C.R.S.)

**YOS (Taxable Value x YOS) (42-3-107(8) C.R.S.)**

- 1st Year - 2.10% of Taxable Value
- 2nd Year - 1.50% of Taxable Value
- 3rd Year - 1.20% of Taxable Value
- 4th Year - 0.90% of Taxable Value
- 5th thru 9th Year - 0.45% of Taxable Value or \$3.00 whichever is greater
- 10th and Greater Year - \$3.00