

Second Regular Session
Sixty-seventh General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 10-0845.01 Jery Payne

SENATE BILL 10-144

SENATE SPONSORSHIP

Scheffel,

HOUSE SPONSORSHIP

(None),

Senate Committees
Transportation

House Committees

A BILL FOR AN ACT

101 CONCERNING THE REGISTRATION OF EQUIPMENT MOUNTED ON A
102 MOTOR VEHICLE.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billssummaries>.)

The bill repeals the requirements that equipment mounted on a motor vehicle be registered separately from the motor vehicle.

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

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

1 **SECTION 1.** 42-1-102 (60), Colorado Revised Statutes, is
2 amended to read:

3 **42-1-102. Definitions.** As used in articles 1 to 4 of this title,
4 unless the context otherwise requires:

5 (60) "Mounted equipment" means any item of tangible personal
6 property weighing more than five hundred pounds ~~which~~ THAT is rigidly
7 mounted on or attached to a MOTOR vehicle subsequent to its manufacture
8 and ~~which~~ THAT, when so mounted on or attached to a MOTOR vehicle,
9 ~~becomes an integral part thereof essential to the operation of such vehicle~~
10 ~~in carrying out and accomplishing the purpose for which such vehicle is~~
11 ~~being used~~ CONVERTS THE VEHICLE INTO MOBILE MACHINERY OR
12 CONSTRUCTION EQUIPMENT.

13 **SECTION 2. Repeal.** 42-3-106 (3), Colorado Revised Statutes,
14 is repealed as follows:

15 **42-3-106. Tax imposed - classification - taxable value.** (3) ~~It~~
16 ~~is unlawful for any owner of a vehicle to permanently attach to such~~
17 ~~vehicle mounted equipment, as defined in section 42-1-102 (60), unless,~~
18 ~~within twenty days after such attachment, the owner applies for~~
19 ~~registration of such mounted equipment to the authorized agent in the~~
20 ~~county where the equipment is required to be registered. Such application~~
21 ~~shall be on forms prescribed by the department and shall describe the~~
22 ~~equipment to be mounted, including serial number, make, model, year of~~
23 ~~manufacture, weight, and cost.~~

24 **SECTION 3.** 42-3-107 (3) and (8), Colorado Revised Statutes,
25 are amended to read:

26 **42-3-107. Taxable value of classes of property - rate of tax -**
27 **when and where payable - department duties - apportionment of tax**

1 **collections - definitions.** (3) The owner of any Class A personal
2 property shall file a list with the department describing each item owned,
3 reciting the year of manufacture or model designation, and stating the
4 original sale price of any ~~mounted~~ equipment ~~mounted on or~~
5 PERMANENTLY attached to such item after its manufacture or first retail
6 sale. As soon thereafter as practicable, the department shall compute the
7 annual specific ownership tax payable on each item shown on such list
8 and shall send to the owner a statement showing the aggregate amount of
9 specific ownership tax payable by such owner.

10 (8) (a) The annual specific ownership tax payable on every item
11 of Class B personal property shall be computed in accordance with the
12 following schedule:

| 13 Year of service | Rate of tax |
|---|---|
| 14 First year | 2.10% of taxable value |
| 15 Second year | 1.50% of taxable value |
| 16 Third year | 1.20% of taxable value |
| 17 Fourth year | .90% of taxable value |
| 18 Fifth, sixth, seventh, eighth, 19 and ninth years | .45% of taxable value or \$10, 20 whichever is greater |
| 21 Tenth and each later year | \$ 3 |

22 (b) THE TAXABLE VALUE INCLUDES THE VALUE OF EQUIPMENT
23 PERMANENTLY ATTACHED TO THE MOTOR VEHICLE SUBSEQUENT TO ITS
24 MANUFACTURE.

25 **SECTION 4. Specified effective date - applicability.** This act
26 shall take effect July 1, 2010, and shall apply to registrations made on or
27 after said date.

1 **SECTION 5. Safety clause.** The general assembly hereby finds,
2 determines, and declares that this act is necessary for the immediate
3 preservation of the public peace, health, and safety.