

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

February 3, 2011  
Date

Committee on Transportation.

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

HB11-1093 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend printed bill, page 2, line 19, strike "(15) (e)" and substitute "(16)  
2 (b), (16) (c), (16) (d),".

3 Page 2, strike line 23 and substitute "**collections - definitions.**  
4 (16) (b) AN OWNER SHALL OBTAIN authorization ~~for payment of~~ TO PAY  
5 THE specific ownership tax under this subsection (16) ~~shall be obtained~~  
6 from the authorized agent ONLY in the county in which the owner's  
7 principal place of business is located. The owner shall also apply for an  
8 identifying decal for each item of equipment to be rented or leased that  
9 THE OWNER shall ~~be affixed~~ AFFIX to the item when it is rented or leased.  
10 The owner shall keep records of each identifying decal issued and a  
11 description of the item of equipment to which it is affixed. The fee for  
12 each identifying decal shall be five dollars, paid upon application to the  
13 authorized agent. An identifying decal ~~shall expire~~ EXPIRES when the  
14 registration of the special mobile machinery to which it is affixed expires  
15 pursuant to UNDER section 42-3-114. THE AUTHORIZED AGENT SHALL NOT  
16 ISSUE an identifying decal ~~shall not be issued~~ to special mobile machinery  
17 unless the machinery is registered, but a decal may be issued concurrently  
18 with the registration and ~~shall expire~~ EXPIRES pursuant to section  
19 42-3-114. The owner shall ~~be required to~~ remove an identifying decal  
20 upon the sale or change of ownership of such item of equipment. The fee  
21 of five dollars for each identifying decal as required by this section ~~shall~~  
22 ~~be~~ IS distributed as follows:

23 (I) Two dollars ~~shall be~~ IS retained by the authorized agent issuing

1 such decal; and  
2 (II) Three dollars ~~shall be~~ IS available upon appropriation by the  
3 general assembly to fund the administration and enforcement of this  
4 section.  
5 (c) Upon receiving authorization pursuant to paragraph (b) of this  
6 subsection (16), the owner shall collect from the user the specific  
7 ownership tax in the amount equivalent to two percent of the amount of  
8 the rental or lease payment. No later than the twentieth day of ~~each~~  
9 ~~month~~ JANUARY OF EACH YEAR, the owner shall submit a report, using  
10 forms furnished by the department, to the authorized agent in the county  
11 in which the equipment is ~~used~~ REGISTERED, together with the remittance  
12 for all taxes collected for the preceding ~~month~~ YEAR. A copy of each  
13 report shall be submitted simultaneously by the owner to the department.  
14 (d) ~~Such~~ THE OWNER SHALL MAKE THE reports ~~shall be made~~  
15 ~~monthly~~ ANNUALLY to the department and to the authorized agent in the  
16 county where the equipment is ~~located with a user~~ REGISTERED, even if  
17 no specific ownership taxes were collected by the owner in the previous  
18 ~~month~~ YEAR. Failure to make ~~such~~ THE reports in a period of sixty days  
19 ~~shall be~~ IS grounds for the termination of ~~such~~ THE owner's right to pay  
20 the specific ownership taxes on the owner's Class F personal property ~~in~~  
21 ~~the manner provided~~ under this subsection (16). If the owner fails to  
22 remit specific ownership taxes received from a renter or lessee during  
23 ~~such~~ THE sixty-day period, the authorized agent may proceed to collect  
24 ~~such~~ THE delinquent taxes in the manner authorized in subsection (21) of  
25 this section."

26 Page 3, strike lines 1 through 11.

27 Page 4, strike lines 1 through 10 and substitute:

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

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