

**First Extraordinary Session
Sixty-eighth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 12B-2014.01 Jery Payne x2157

SENATE BILL 12S-001

SENATE SPONSORSHIP

Cadman, Tochtrop

HOUSE SPONSORSHIP

(None),

Senate Committees

Business, Labor and Technology
Finance
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE REGISTRATION OF SPECIAL MOBILE MACHINERY**
102 **FLEETS, AND, IN CONNECTION THEREWITH, MAKING AN**
103 **APPROPRIATION.**

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/billsummaries>.)

The bill allows an owner of more than 10 pieces of special mobile machinery to register all new special mobile machinery quarterly with the county and to obtain and use special mobile machinery plates, identifying decals, or certificates to designate that the registration for the machinery

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.*

is pending. This allows the owner to renew the registrations for all of the machinery on the same date each year. The license plate for special mobile machinery is not required to have an annual validating tab or sticker. Fees are set to implement the bill.

\$126,563 is appropriated from the state titling and registration account of the highway users tax fund to the department of revenue to implement the act. \$124,492 is appropriated from the license plate cash fund to the department of revenue for the purchase of license plates related to the implementation of the act.

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

2 **SECTION 1.** In Colorado Revised Statutes, 42-3-107, **add** (16)

3 (f) as follows:

4 **42-3-107. Taxable value of classes of property - rate of tax -**

5 **when and where payable - department duties - apportionment of tax**

6 **collections - definitions - rules.** (16) (f) (I) IF THE OWNER OF SPECIAL

7 MOBILE MACHINERY WHO IS PAYING SPECIFIC OWNERSHIP TAX UNDER THIS

8 SUBSECTION (16) REGULARLY HAS MORE THAN TEN PIECES OF SPECIAL

9 MOBILE MACHINERY IN THE STATE, THE DEPARTMENT MAY ISSUE TO THE

10 OWNER A REGISTRATION PERIOD CERTIFICATE. THE OWNER MUST PRESENT

11 THE REGISTRATION PERIOD CERTIFICATE TO THE APPROPRIATE

12 AUTHORIZED AGENT NO LATER THAN THE TENTH DAY AFTER THE MONTH

13 WHEN REGISTRATION OF ANY MOTOR VEHICLE IS REQUIRED BY THIS

14 ARTICLE. WHEN SO PRESENTED, THE TWELVE-MONTH PERIOD STATED IN

15 THE REGISTRATION PERIOD CERTIFICATE GOVERNS THE DATE WHEN

16 REGISTRATION IS REQUIRED FOR EACH FLEET VEHICLE OWNED OR LEASED

17 BY THE OWNER.

18 (II) NOTWITHSTANDING ANY PROVISION OF THIS TITLE, THE

19 DEPARTMENT MAY PROMULGATE RULES TO ESTABLISH REQUIREMENTS FOR

20 AN OWNER TO REGISTER A SPECIAL MOBILE MACHINERY FLEET THAT IS

1 IDENTIFIED BY SPECIAL LICENSE PLATES OR AN IDENTIFYING DECAL. THE
2 DEPARTMENT SHALL NOT REQUIRE THE PLATES TO HAVE AN ANNUAL
3 VALIDATING TAB OR STICKER. REGISTRATION FEES PAYABLE ON THE
4 MACHINERY UNDER A MULTI-YEAR AGREEMENT ARE NOT DISCOUNTED
5 BELOW THE OTHERWISE APPLICABLE ANNUAL REGISTRATION FEES.

6 (III) SPECIAL MOBILE MACHINERY REGISTERED UNDER THIS
7 PARAGRAPH (f) OR AFTER THE ISSUANCE OF A REGISTRATION PERIOD
8 CERTIFICATE OR THE EXECUTION OF A MULTI-YEAR AGREEMENT ARE
9 SUBJECT TO SECTION 42-3-109.

10 (IV) (A) THE OWNER SHALL PAY THE ANNUAL REGISTRATION FEES
11 REQUIRED BY SECTIONS 42-3-304 TO 42-3-306 FOR SPECIAL MOBILE
12 MACHINERY, REDUCED BY TWENTY-FIVE PERCENT FOR EACH ELAPSED
13 QUARTER, BEFORE APPLYING FOR THE BALANCE OF THE REGISTRATION
14 PERIOD.

15 (B) THE FEES AND TAXES FOR SPECIAL MOBILE MACHINERY
16 REGISTERED UNDER THIS PARAGRAPH (f) PRIOR TO THE EFFECTIVE DATE OF
17 THE REGISTRATION PERIOD CERTIFICATE OR MULTI-YEAR AGREEMENT
18 MUST BE APPORTIONED IN THE MANNER REQUIRED BY SUBPARAGRAPH (III)
19 OF THIS PARAGRAPH (f).

20 (C) AN AUTHORIZED AGENT MAY ISSUE INDIVIDUAL REGISTRATION
21 NUMBER PLATES, AN IDENTIFYING DECAL, OR CERTIFICATES UPON
22 APPLICATION BY AN OWNER OF SPECIAL MOBILE MACHINERY OR THE
23 OWNER'S AGENT AND THE PAYMENT OF A REGISTRATION FEE OF SEVEN
24 DOLLARS. OF THE SEVEN-DOLLAR FEE, THREE DOLLARS AND SIXTY CENTS
25 IS TO BE RETAINED BY THE AUTHORIZED AGENT OR DEPARTMENT ISSUING
26 THE PLATES, IDENTIFYING DECAL, OR CERTIFICATES; FORTY CENTS IS TO BE
27 REMITTED MONTHLY TO THE DEPARTMENT, WHICH SHALL THEN TRANSMIT

1 IT TO THE STATE TREASURER FOR CREDIT TO THE HIGHWAY USERS TAX
2 FUND; AND THREE DOLLARS IS AVAILABLE UPON APPROPRIATION BY THE
3 GENERAL ASSEMBLY TO FUND THE ADMINISTRATION AND ENFORCEMENT
4 OF THIS PARAGRAPH (f). THE OWNER OR THE OWNER'S AGENT MAY THEN
5 AFFIX THE PLATE, IDENTIFYING DECAL, OR CERTIFICATE TO SPECIAL
6 MOBILE MACHINERY PURCHASED OR BROUGHT INTO THE STATE PENDING
7 REGISTRATION.

8 (V) AN OWNER ISSUED A REGISTRATION PERIOD CERTIFICATE
9 UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH (f) MAY REGISTER AND
10 PAY REGISTRATION FEES AND OTHER LICENSE FEES DUE FOR THE SPECIAL
11 MOBILE MACHINERY NO LATER THAN THE TWENTIETH DAY OF EACH
12 QUARTER FOR ALL NEW SPECIAL MOBILE MACHINERY DELIVERED INTO THE
13 STATE DURING THE PRECEDING QUARTER. THE OWNER SHALL SUBMIT A
14 REPORT IDENTIFYING NEW EQUIPMENT, USING FORMS FURNISHED BY THE
15 DEPARTMENT, TO THE AUTHORIZED AGENT IN THE COUNTY WHERE THE
16 MACHINERY WAS FIRST DELIVERED INTO THE STATE, TOGETHER WITH THE
17 REMITTANCE FOR ALL FEES DUE FOR THE PRECEDING QUARTER. THE
18 OWNER SHALL SIMULTANEOUSLY SUBMIT A COPY OF EACH REPORT TO THE
19 DEPARTMENT. THE MACHINERY IS DEEMED REGISTERED PENDING THE
20 TIMELY FILING OF THE REPORT SO LONG AS THE MACHINERY DISPLAYS THE
21 NUMBERED PLATE, IDENTIFYING DECAL, OR CERTIFICATE REQUIRED BY THE
22 DEPARTMENT.

23 **SECTION 2. Appropriation.** (1) In addition to any other
24 appropriation, there is hereby appropriated to the department of revenue,
25 for the fiscal year beginning July 1, 2012, the sum of \$126,563 and 0.8
26 FTE, or so much thereof as may be necessary, to be allocated for the
27 implementation of this act as follows:

1 (a) \$28,426 and 0.8 FTE for personal services in the division of
2 motor vehicles, titles section; said sum is from that portion of the special
3 mobile machinery registration fee revenue that is designated to fund
4 administration and enforcement expenses pursuant to section 42-3-107
5 (16) (f) (IV) (C), Colorado Revised Statutes;

6 (b) \$21,917 for operating expenses and postage in the central
7 department operations division and the division of motor vehicles, titles
8 section; said sum is from that portion of the special mobile machinery
9 registration fee revenue that is designated to fund administration and
10 enforcement expenses pursuant to section 42-3-107 (16) (f) (IV) (C),
11 Colorado Revised Statutes; and

12 (c) \$76,220 for the purchase of computer center services in the
13 information technology division; of said sum, \$63,476 is from the
14 Colorado state titling and registration account of the highway users tax
15 fund created in section 42-1-211 (2), Colorado Revised Statutes, and
16 \$12,744 is from that portion of the special mobile machinery registration
17 fee revenue that is designated to fund administration and enforcement
18 expenses pursuant to section 42-3-107 (16) (f) (IV) (C), Colorado
19 Revised Statutes. _____

20 (2) In addition to any other appropriation, there is hereby
21 appropriated to the governor - lieutenant governor - state planning and
22 budgeting, for the fiscal year beginning July 1, 2012, the sum of \$76,220,
23 or so much thereof as may be necessary, for allocation to the office of
24 information technology, for the provision of computer center services for
25 the department of revenue related to the implementation of this act. Said
26 sum is from reappropriated funds received from the department of
27 revenue out of the appropriation made in paragraph (c) of subsection (1)

1 of this section.

2 (3) In addition to any other appropriation, there is hereby
3 appropriated, out of any moneys in the license plate cash fund created in
4 section 42-3-301 (1) (b), Colorado Revised Statutes, not otherwise
5 appropriated, to the department of revenue, for the fiscal year beginning
6 July 1, 2012, the sum of \$124,492, or so much thereof as may be
7 necessary, for allocation to the division of motor vehicles for the purchase
8 of license plates related to the implementation of this act.

9 **SECTION 3. Act subject to petition - effective date -**
10 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following
11 the expiration of the ninety-day period after final adjournment of the
12 general assembly; except that, if a referendum petition is filed pursuant
13 to section 1 (3) of article V of the state constitution against this act or an
14 item, section, or part of this act within such period, then the act, item,
15 section, or part will not take effect unless approved by the people at the
16 general election to be held in November 2012 and, in such case, will take
17 effect on the date of the official declaration of the vote thereon by the
18 governor.

19 (2) The provisions of this act apply to acts committed on or after
20 January 1, 2013.