

MOUNTED EQUIPMENT TAX CLASS DECISION TOOL

Effective October 1, 2010:

C.R.S. 42-1-102 (60) **“Mounted equipment”** means any item weighing more than five hundred pounds that is permanently mounted on a vehicle, including mounting by means such as welding or bolting the equipment to a vehicle.

C.R.S. 42-3-106 (6)(a) **If a vehicle and the equipment mounted on the vehicle are the same model year:** (I) The owner of the vehicle and the mounted equipment may register both as Class F personal property; or (II) The owner of the vehicle and the mounted equipment may register the vehicle as Class A, Class B, Class C, or Class D personal property and the mounted equipment may be registered as Class F personal property.

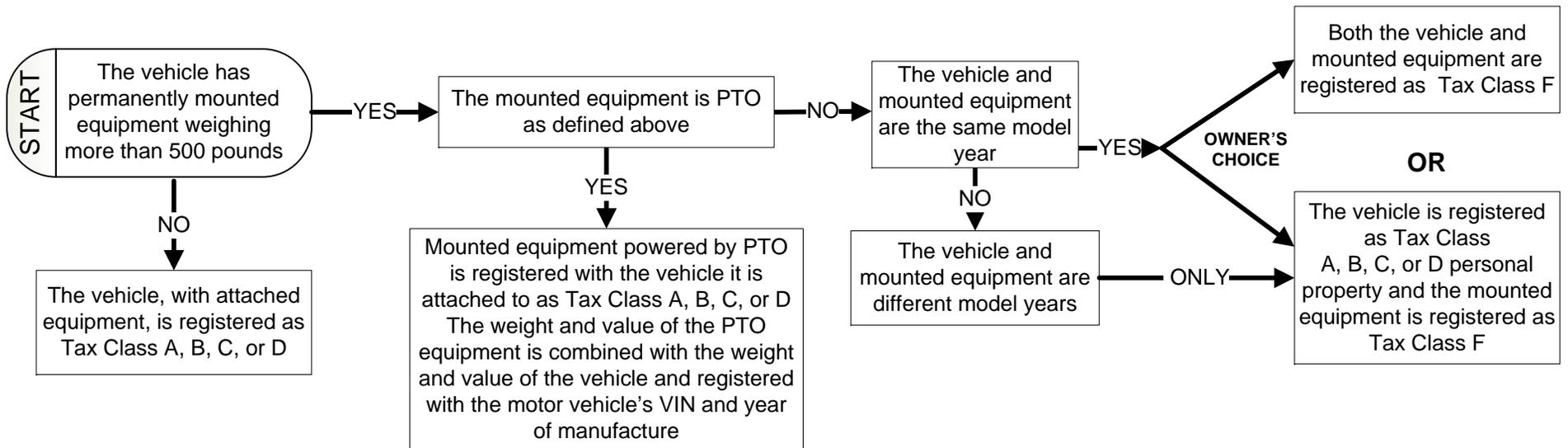
C.R.S. 42-3-106 (6)(b) **If a vehicle and the equipment mounted on the vehicle are different model years:** (I) The owner of the vehicle shall register the vehicle as Class A, Class B, Class C, or Class D personal property; and (II) The owner of the vehicle shall register the mounted equipment as Class F personal property.

C.R.S. 42-1-102 (93.5)(a) **“Special mobile machinery”** means machinery that is pulled, hauled, or driven over a highway and is either: (I) A vehicle or equipment that is not designed primarily for the transportation of persons or cargo the public highways; or; (II) A motor vehicle that may have been originally designed for the transportation of persons or cargo over the public highways, and has been redesigned or modified by the addition of mounted equipment or machinery, and is only incidentally operated or moved over the public highways. (b) “Special mobile machinery” includes vehicles commonly used in the construction, maintenance, and repair of roadways, the drilling of wells, and the digging of ditches.

Effective July 1, 2010:

C.R.S. 42-1-102 (72.2) **“Power takeoff equipment” [PTO]** means equipment that is attached to a **motor vehicle** and is powered by the motor that powers the locomotion of the motor vehicle.

C.R.S. 42-1-102(58) **“Motor vehicle”** means 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...



IMPORTANT NOTE: Special Mobile Machinery (SMM), which is not a motor vehicle as defined by statute and is powered by PTO, must be registered as Special Mobile Machinery in Tax Class F.

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