

SPECIAL MOBILE MACHINERY 2% SPECIFIC OWNERSHIP TAX AUTHORIZATION REQUEST

**C.R.S 42-1-102(60), 42-1-102(93.5), 42-3-106(2), 42-3-107(15), 42-3-107(16)(b), 42-3-107(17),
 42-3-107(18) and Code of Colorado Regulation 1 CCR 204-10 Rule 23.**

**Payment of Specific Ownership Taxes on Special Mobile Machinery Rentals
 (Submit to your local County Motor Vehicle Office.)**

Name of Rental/Lease Company		
Name of Other Companies in Which You Have an Interest		Company Sales Tax Number
Company Address		Phone Number ()
City	State	ZIP
Sales Tax Number	DR 440 Attached <input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>“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. 42-1-102(60), C.R.S.</p> <p>“Special Mobile Machinery” means machinery that is pulled, hauled, or driven over a highway and is either: A vehicle or equipment that is not designed primarily for the transportation of persons or cargo over the public highways; or 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. Special mobile machinery includes vehicles commonly used in the construction, maintenance, and repairs of roadways, the drilling of wells, and the digging of ditches. 42-1-102(93.5), C.R.S.</p> <p>“Power Takeoff Equipment” means equipment that is attached to a motor vehicle and is powered by the motor that powers the locomotion of the motor vehicle. 42-1-102(72.2), C.R.S.</p> <p>Special Mobile Machinery that is participating in the 2% rental program shall be registered pursuant to 42-3-107(16)(b) and 42-3-107(18)(b), C.R.S. SMM Rental decal shall not be issued to special mobile machinery unless it is registered. Evidence of registration shall be through the issuance of a SMM license plate or SMM Ownership decal. The SMM Rental decal shall only evidence participation in the 2% rental program. Both the SMM license plate and the SMM Rental decal or SMM Ownership decal and SMM Rental decal must be displayed on the special mobile machinery. The SMM Rental decal shall expire at the same time as the special mobile machinery registration.</p> <p>Participation in the 2% rental program and the alternate method of specific ownership tax shall be pursuant to 42-3-107(16), C.R.S. and Code of Colorado Regulation 1 CCR 204-10 Rule 23. Payment of Specific Ownership Taxes on Special Mobile Machinery Rentals rule.</p>		
<i>I certify, under penalty of perjury in the second degree, that the above statements are true and accurate to the best of my knowledge.</i>		
Print Authorized Agent's Name		
Agent For		
Authorized Agent's Signature		
County Approval Signature		Date