

MOUNTED EQUIPMENT TAX CLASS DECISION TOOL

Mounted Equipment:

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.

NOTE: Special Mobile Machinery must be registered in Tax Class F.

Power Takeoff Equipment:

C.R.S. 42-1-102 (72.2) **“Power takeoff equipment” [PTO]** means equipment that is **attached**¹ to a **motor vehicle**² and is powered by the motor that powers the locomotion of the motor vehicle.

NOTE: Power Takeoff Equipment may not be registered as Special Mobile Machinery in Tax Class F and must be registered with the vehicle it is attached to as Tax Class A, B, C, or D. The weight and value of the PTO equipment is combined with the weight and value of the vehicle and registered with the vehicle’s VIN and year of manufacture

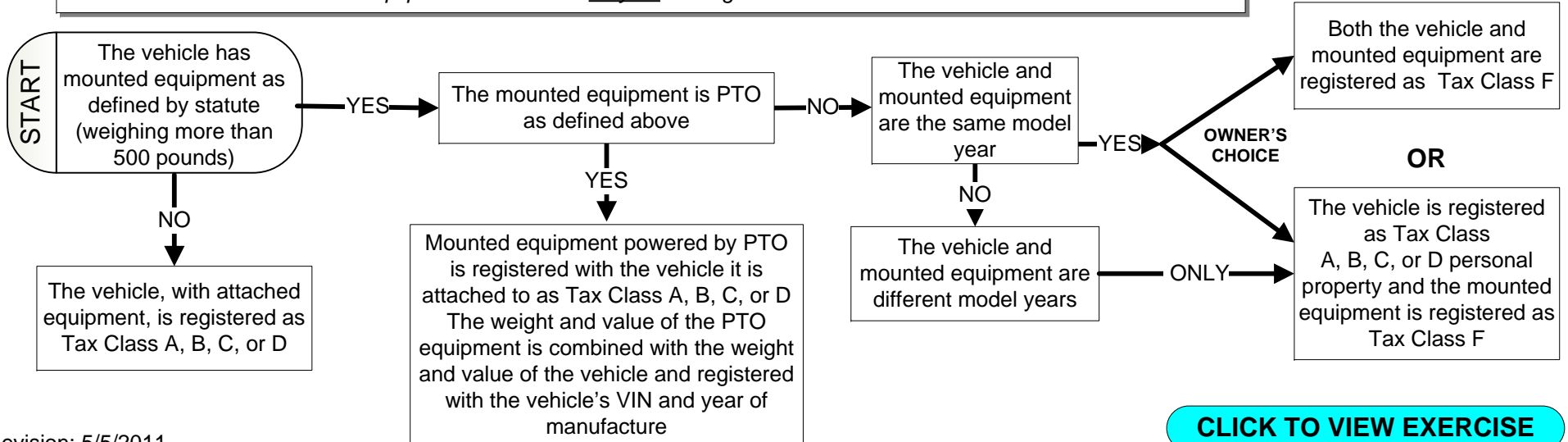
¹**Attached** PTO equipment does NOT mean “mounted” as defined by mounted equipment above. “Attached” means the equipment’s functionality is fully reliant upon the motor that powers the locomotion of a motor vehicle, whether the equipment is permanently mounted on the motor vehicle it is reliant upon or not.

²**Motor Vehicle** is defined by C.R.S. 42-1-102 (58)

PTO QUESTION: Does the equipment still run when the engine of the motor vehicle it is attached to is turned off?

YES = The equipment is not PTO and must be registered as SMM in Tax Class F.

NO = The equipment is PTO and may not be registered as SMM in Tax Class F.



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