

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB23-049 be amended as follows:

1 Amend printed bill, page 2, line 3, strike "(16)(g)(I)(A)" and substitute
2 "(16)(g)(I)(A),(16)(g)(III) and (25)(a)(I); and **add** (16)(g)(V)".

3 Page 2, after line 12, insert:

4 "(16) (g) (III) An item of special mobile machinery that is owned
5 by a person to whom the department has issued a registration exempt
6 certificate is not required to be registered, and the department shall not
7 require the owner of THE special mobile machinery to obtain license
8 plates, annual validating tabs, or identifying decals for the item of special
9 mobile machinery. Notwithstanding the exemptions from registration and
10 licensing requirements for any such item of special mobile machinery, at
11 ~~the time during each calendar year in which specific ownership tax is first~~
12 ~~paid for the item as required by subsection (16)(c)(II) of this section,~~ the
13 owner of the item shall ~~also~~ pay directly to the department all fees and
14 surcharges that would otherwise be paid at the time of registration
15 PURSUANT TO SUBSECTION (16)(g)(V) OF THIS SECTION; except that the
16 owner shall not pay any fee imposed pursuant to section 42-3-301 for the
17 purpose of covering the direct costs of license plates, decals, or validating
18 tabs or any fee that would otherwise be retained by an authorized agent
19 for the purpose of defraying the direct costs incurred by the authorized
20 agent in registering or issuing license plates, decals, or validating tabs for
21 the item. The department shall transmit all additional registration fees
22 imposed pursuant to section 42-3-310 that it receives from owners of
23 special mobile machinery to whom the department has issued a
24 registration exempt certificate to the county treasurer of each county of
25 the state in proportion to the total amount of vehicle registrations
26 statewide represented by vehicle registrations within the county, and each
27 county treasurer shall apportion the fees within the county in the manner
28 specified in section 42-3-310.

29 (V) AN OWNER ISSUED A REGISTRATION EXEMPT CERTIFICATE
30 PURSUANT TO THIS SUBSECTION (16)(g) SHALL PAY ALL FEES AND
31 SURCHARGES THAT WOULD OTHERWISE BE PAID AT THE TIME OF
32 REGISTRATION FOR THE SPECIAL MOBILE MACHINERY NO LATER THAN THE
33 TWENTIETH DAY AFTER THE CERTIFICATE EXPIRES FOR ALL NEW SPECIAL
34 MOBILE MACHINERY DELIVERED INTO THE STATE DURING THE PERIOD OF
35 THE CERTIFICATE. THE OWNER MAY TAKE CREDIT FOR SURCHARGES AND
36 REGISTRATION FEES ON SPECIAL MOBILE MACHINERY THAT THE OWNER
37 DISPOSED OF OR REMOVED FROM THE STATE DURING THE PRECEDING YEAR.
38 TOGETHER WITH PAYMENT FOR THE FEES AND SURCHARGES DUE, THE
39 OWNER SHALL SUBMIT A REPORT TO THE DEPARTMENT IDENTIFYING ALL

1 EQUIPMENT THAT WAS NEW, DISPOSED OF, OR REMOVED DURING THE
2 PRECEDING YEAR, USING A FORM FURNISHED BY THE DEPARTMENT.

3 (25) (a) (I) Except as provided in subsection (25)(b) of this
4 section, the department shall allow a credit for taxes, surcharges, and
5 registration fees paid on any item of Class A, Class B, Class C, Class D,
6 or Class F personal property, ~~other than Class F personal property for~~
7 ~~which the department has issued a registration exempt certificate in~~
8 ~~accordance with subsection (16)(g) of this section,~~ if the owner disposes
9 of the vehicle during the registration period or if the owner converts the
10 vehicle from any class of personal property to Class F property. The
11 credit may apply to payments of taxes, surcharges, and registration fees
12 on a subsequent application by the owner for registration of an item of
13 Class A, Class B, Class C, Class D, or Class F personal property made
14 during the registration period, or the credit may be assigned by the owner
15 to the transferee of the property for which taxes, surcharges, or
16 registration fees were paid; except that, when the transferee is a dealer in
17 new or used vehicles, the transferee shall account to the owner for any
18 assignment of the credit."

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