

SMM 2% Registration Exempt and 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), 42-3-107(17),
 42-3-107(18) and Code of Colorado Regulation 1 CCR 204-10 Rule 23.**

(Submit to: DOR_DMV_SMMexempt@state.co.us)

Name of Rental/Lease Company		
Sales Tax Number of Rental/Lease Company		
Email Address	Fleet Number	
Company Address	Phone Number	
City	State	ZIP
Name of Other Companies in Which You Have an Interest		
Sales Tax Numbers of Companies in Which You Have an Interest		
<p>SMM Owners may apply for registration exempt status if they meet requirements set forth in C.R.S. 42-3-107 (16) (g). Some of the requirements include: minimum equipment inventory, collection of 2% rental specific owner tax, and equipment marking requirements. Evidence of program participation shall be provided by the Department. SMM license plates, SMM Rental decals and/or SMM Ownership decals will not be provided by the Department and will not be required to be displayed on SMM covered by the SMM Registration Exempt program.</p> <p>“Special Mobile Machinery (SMM)” 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>Participation in the 2% Rental Registration Exempt 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.</p> <p>Please indicate you have included the <input type="checkbox"/> DR 2851, <input type="checkbox"/> DR 2101, and either the <input type="checkbox"/> DR 0440 or the <input type="checkbox"/> DR 0160</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	Date	
Department Approval Signature	Date	