

SB23-049

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Snyder

1 Amend reengrossed bill, page 2, line 2, after "**amend**" insert
2 "(16)(d)(III),".

3 Page 2, line 3, after "(16)(g)(I)(A)," insert "(16)(g)(I)(C), (16)(g)(I)(D),
4 AND".

5 Page 2, line 3, strike "(16)(g)(III) and (25)(a)(I);" and substitute
6 "(16)(g)(III);".

7 Page 2, line 3, after "**add**" insert "(16)(g)(I)(E) and".

8 Page 2, line 6, strike "(16) (g) (I) An owner of special mobile".

9 Page 2, strike lines 7 through 9 and substitute "(16) (d) (III) The
10 department shall allow the owner to file the report electronically with the
11 department of revenue either by electronic transmission or by
12 electronically readable media as determined by rule. If the filing is made
13 under this ~~subparagraph (H)~~ SUBSECTION (16)(d)(III), the owner ~~need not~~
14 DOES NOT NEED TO file with the authorized agent. The department shall
15 make the information in the report available to the authorized agents in
16 the counties where the equipment is rented or used. EXCEPT AS PROVIDED
17 IN SUBSECTION (16)(g)(II) OF THIS SECTION, this ~~subparagraph (H)~~
18 SUBSECTION (16)(d)(III) does not relieve the owner of the requirement to
19 remit payment of the tax to the county in accordance with ~~subparagraph~~
20 ~~(H) of paragraph (c) of this subsection (16)~~ SUBSECTION (16)(c)(II) OF
21 THIS SECTION.

22 (16) (g) (I) An owner of special mobile machinery who pays
23 specific ownership taxes in accordance with this subsection (16) may
24 apply to the department for a registration exempt certificate, which the
25 department shall issue to the owner if:".

26 Page 2, after line 12 insert:

27 "(C) Each item of ~~such~~ special mobile machinery bears a visible
28 and readily identifiable unique identification number assigned by the
29 owner; and

30 (D) Each item of ~~such~~ special mobile machinery bears a visible
31 toll-free telephone number for the owner that can be used for verification
32 of ownership; AND

33 (E) THE OWNER OF THE SPECIAL MOBILE MACHINERY HAS PAID ALL
34 FEES AND SURCHARGES REFERENCED IN THIS SECTION.".

1 Page 2, line 21, after "~~section,~~" insert "UPON THE APPLICATION, RENEWAL,
2 OR EXPIRATION OF A REGISTRATION EXEMPT CERTIFICATE,".

3 Page 3, line 1, strike "surcharges" and substitute "~~surcharges~~
4 SURCHARGES, AS INDICATED IN SUBSECTION (16)(g)(V) OF THIS SECTION,".

5 Page 3, strike lines 16 through 27.

6 Page 4, strike line 1 and substitute:

7 "(V) AN OWNER OF AN ITEM OF SPECIAL MOBILE MACHINERY THAT
8 IS ISSUED A REGISTRATION EXEMPT CERTIFICATE PURSUANT TO THIS
9 SUBSECTION (16)(g) SHALL PAY, FOR EACH ITEM OF SPECIAL MOBILE
10 MACHINERY, ALL FEES AND SURCHARGES THAT WOULD OTHERWISE BE
11 PAID AT THE TIME OF REGISTRATION AND ANY OTHER FEES AND
12 SURCHARGES DUE.

13 (A) UPON APPLICATION FOR A REGISTRATION EXEMPT CERTIFICATE
14 FOR AN ITEM OF SPECIAL MOBILE MACHINERY, THE OWNER SHALL SUBMIT
15 A REPORT TO THE DEPARTMENT THAT IDENTIFIES ALL OF THE OWNER'S
16 SPECIAL MOBILE MACHINERY LOCATED IN THE STATE AT THE TIME OF
17 SUBMITTAL OF THE REPORT. THE REPORT MUST BE ON A FORM FURNISHED
18 BY THE DEPARTMENT. WHEN A REGISTRATION EXEMPT CERTIFICATE
19 APPLICATION IS APPROVED, AN OWNER SHALL MAKE PAYMENT DIRECTLY
20 TO THE DEPARTMENT FOR ANY ITEM OF SPECIAL MOBILE MACHINERY THAT
21 IS CURRENTLY IN THE STATE, AS IDENTIFIED IN THE REPORT. AN OWNER
22 SHALL PAY FOR EACH ITEM OF SPECIAL MOBILE MACHINERY AN AMOUNT
23 BASED ON THE PERIOD COVERED BY THE ISSUED REGISTRATION EXEMPT
24 CERTIFICATE.

25 (B) UPON A REQUEST FOR RENEWAL OF A REGISTRATION EXEMPT
26 CERTIFICATE FOR AN ITEM OF SPECIAL MOBILE MACHINERY, THE OWNER
27 SHALL SUBMIT A REPORT TO THE DEPARTMENT THAT IDENTIFIES ALL OF
28 THE OWNER'S SPECIAL MOBILE MACHINERY LOCATED IN THE STATE AT THE
29 TIME OF SUBMITTAL OF THE REPORT AND THAT IDENTIFIES EACH ITEM OF
30 THE OWNER'S SPECIAL MOBILE MACHINERY THAT IS NEW OR WAS
31 DELIVERED OR OPERATED IN THE STATE DURING THE PERIOD COVERED BY
32 THE EXPIRING REGISTRATION EXEMPT CERTIFICATE. THE REPORT MUST BE
33 ON A FORM FURNISHED BY THE DEPARTMENT. UPON APPROVAL BY THE
34 DEPARTMENT OF A REQUEST FOR RENEWAL OF A REGISTRATION EXEMPT
35 CERTIFICATE, AN OWNER SHALL PAY THE DEPARTMENT FOR EACH ITEM OF
36 SPECIAL MOBILE MACHINERY LOCATED IN THE STATE AT THE TIME OF
37 SUBMITTAL OF THE REPORT AND FOR EACH ITEM OF SPECIAL MOBILE
38 MACHINERY THAT IS NEW OR WAS DELIVERED OR OPERATED IN THE STATE

1 DURING THE PERIOD COVERED BY THE PRECEDING REGISTRATION EXEMPT
2 CERTIFICATE, AS INDICATED IN THE REPORT. FOR EACH ITEM OF SPECIAL
3 MOBILE MACHINERY THAT IS NEW OR WAS DELIVERED OR OPERATED IN THE
4 STATE DURING THE TERM OF THE EXPIRING REGISTRATION EXEMPT
5 CERTIFICATE, THE OWNER SHALL PAY THE DEPARTMENT FOR EACH ITEM
6 BASED ON A PERIOD BEGINNING IN THE MONTH WHEN A NEW, DELIVERED,
7 OR OPERATED ITEM OF SPECIAL MOBILE MACHINERY WAS ADDED AND
8 ENDING ON THE EXPIRATION DATE OF THE EXPIRING REGISTRATION
9 EXEMPT CERTIFICATE.

10 (C) WITHIN TWENTY DAYS AFTER THE EXPIRATION OF A
11 REGISTRATION EXEMPT CERTIFICATE WHICH HAS NOT BEEN RENEWED, AN
12 OWNER SHALL SUBMIT A REPORT TO THE DEPARTMENT THAT IDENTIFIES
13 EACH ITEM OF SPECIAL MOBILE MACHINERY THAT IS NEW, WAS DELIVERED,
14 OR WAS OPERATED DURING THE TERM OF THE PREVIOUS REGISTRATION
15 EXEMPT CERTIFICATE. THE REPORT MUST BE ON A FORM FURNISHED BY
16 THE DEPARTMENT. FOR EACH ITEM OF SPECIAL MOBILE MACHINERY THAT
17 IS NEW, WAS DELIVERED, OR WAS OPERATED DURING THE TERM OF THE
18 PREVIOUS REGISTRATION EXEMPT CERTIFICATE, THE OWNER SHALL PAY
19 THE DEPARTMENT BASED ON THE PERIOD BEGINNING IN THE MONTH WHEN
20 THE NEW, DELIVERED, OR OPERATED MACHINERY WAS ADDED AND ENDING
21 ON THE EXPIRATION DATE OF THE EXPIRING REGISTRATION EXEMPT
22 CERTIFICATE.

23 Page 4, strike lines 2 through 17."

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