



Bulletin

Subject: Special Mobile Machinery 2% Registration Exempt Program Roll-out

Beginning December 1, 2022 the Division of Motor Vehicles will begin issuing “SMM Registration Exempt” certificates to specific companies with Special Mobile Machinery.

Background

SENATE BILL 21-257 was approved during the 2021 Regular Session and Governor Jared Polis signed the bill into law on July 7, 2021. The program will begin implementation on December 1, 2022.

SB 21-257 allows owners, who regularly rent or lease items of special mobile machinery (SMM) to qualify for a Registration Exempt Certificate. This certificate will allow the owner to bypass traditional registration requirements. The bill specifies that program participants will continue to pay appropriate registration fees, but will no longer pay for, or obtain: license plates, decals, or validating tabs from the department.

Who qualifies for the SMM Exempt Program?

CRS 42-3-107 (16) (g)

Companies who meet the following criteria can apply to the SMM Registration Exempt Program:

1. Owns more than 1,000 pieces of special mobile machinery; and
2. Regularly rents or leases the special mobile machinery; and
3. Who pays specific ownership tax on a monthly basis in an amount equal to 2% of the rental or lease payments for the special mobile machinery.

Application Process

To apply, email the following forms to: DOR_DMV_SMMExempt@state.co.us

- [DR 2192](#) - Registration Exempt Application
- [DR 2101](#) - Request for Web Access
- [DR 2851](#) - SMM Annual Report

Once these forms are received and approved payment must be made on the web portal by the program participant.

Monthly Maintenance

The SMM Owner will submit the DR 2671 Monthly Tab Report each month by the 20th. Payment must be made on the web portal by the program participant.

Yearly Maintenance

Annually, program participants will be required to renew their registration exempt certificate by:

- Submitting a DR 2192 and DR 2851 in the web portal 30 days prior to the expiration of their registration exempt certificate.
- Making appropriate payment.

Additional Resources:

Walk through of forms and program details (video)
[SMM Registration Exempt Lunch & Learn for Owners](#)

Website

<https://dmv.colorado.gov/special-mobile-machinery-smm-2-registration-exempt-program>

Questions?

Email: DOR_DMV_SMMExempt@state.co.us