

**HB 2022 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Mazen Malik, Senior Economist

**Meeting Dates:** 3/20, 6/6

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**WHAT THE MEASURE DOES:**

Excludes volumetric mixers from definition of "fixed load vehicle".

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Current law defines fixed load vehicles as those vehicles that support or move a permanent load in the form of equipment constructed as part of or permanently attached to the body of the vehicle. Historically, a truck-mounted transit mixer (cement truck) has been exempt from the definition of fixed load vehicle. Other exemptions include travel trailers, self-propelled mobile cranes, and tow vehicles. Volumetric mixers are a relatively new configuration that serves the same, or similar, function as a cement truck.

One county applied property tax against one provider, other counties were not clear on their treatment of this type of equipment. As this measure was being discussed in the Transportation policy Committee, LRO was not able to receive all the information from County assesses on the tax implication of this exclusion.