

Trucks

Tax Class B C.R.S. 42-3-106(2)(b)

(To include Farm, GVW, Light, Recreational, Truck Tractors, Utility Trailers (2,001 lbs. or more), and Semi-trailers)

Taxable Value:

- 75% of the Manufacturer Suggested Retail Price (MSRP) if 16,000 lbs. or less or Actual Purchase Price if over 16,000 lbs. (excluding excise tax on the first retail sale of a heavy truck, trailer, or tractor)

Specific Ownership Tax Schedule – C.R.S. 42-3-107(10):

Vehicle Age	Tax
1 st Year of Service	Taxable Value x .021
2 nd Year of Service	Taxable Value x .015
3 rd Year of Service	Taxable Value x .012
4 th Year of Service	Taxable Value x .009
5 th - 9 th Years of Service	Taxable Value x .0045 or \$10.00, whichever is greater
10 th Year & Greater	\$3.00