



# GEORGIA DEPARTMENT OF REVENUE

## ▪ MOTOR VEHICLE DIVISION ▪

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## NOTICE TO COUNTY TAG OFFICES Titling and Registering Cranes

The Department of Revenue (Department) is providing guidance on the proper titling and registration of self-propelled cranes. **[This Policy Bulletin replaces and supersedes Policy Bulletin MVD-2023-01A previously issued on October 18, 2023.]**

“Self-propelled cranes” are specifically defined in the Code as “special mobile equipment.” O.C.G.A. § 40-1-1(59). Further, the Code states that a certificate of title *cannot* be obtained for “special mobile equipment.” O.C.G.A. § 40-3-4(7). Vehicles that cannot be titled are also prohibited from registration. Despite this, the Department is aware that some self-propelled cranes have previously been titled and registered in some counties; such cranes should be treated as provided in the below guidance.

Please also note that there are also some cranes that are *not* considered to be self-propelled. These would be cranes that are mounted on trucks – such truck-mounted cranes are properly classified as trucks and as such will continue to qualify for titling and registration.

### **How can I tell which cranes are classified as trucks and may be titled, and which cranes are self-propelled and are treated as special mobile equipment that cannot be titled under O.C.G.A. § 40-3-4(7)?**

In some situations, it may be difficult to know the difference, but this bulletin provides guidance which should address most situations. If you have questions, you may contact the County Help Line for assistance.

A truck certified by the manufacturer as complying with federal motor vehicle safety standards (FMVSS) is intended for highway use and is designed for the transportation of persons or property, so it is a truck that can and should be titled. An easy way to determine if the manufacturer makes any FMVSS vehicles is to type a vehicle identification number (VIN) into the National Highway Traffic Safety Administration’s (NHTSA) [VIN Decoder](#). The VIN Decoder may provide this message: “Error Text: 7 - Manufacturer is not registered with NHTSA for sale or importation in the U.S. for use on U.S. roads; Please contact the manufacturer directly for more information.” That message means the vehicle you searched in the VIN Decoder is not FMVSS compliant and cannot be titled or registered. As an example, the Liebherr Group manufactures self-propelled cranes in Germany and Austria for worldwide distribution and has not registered with NHTSA and does not manufacture any on-road vehicles for the U.S. market. For these reasons, Liebherr self-propelled cranes are special mobile equipment and cannot be titled or registered in Georgia.

A physical inspection of the vehicle may also provide information about FMVSS compliance. Manufacturers that comply with FMVSS in the manufacture of a specific truck will certify that fact on a label placed on the doorframe inside the driver’s side door. If the label is present, then you may assume that the vehicle is a truck intended for highway use and



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can be titled and registered. If no label is present, then more information is needed to ensure the vehicle is not special mobile equipment and that the vehicle is FMVSS compliant. For example, see the discussion of importation documentation in the Q&A “How can I review importation documentation to determine if a crane is special mobile equipment?” below.

### **How should I handle self-propelled cranes that have already been titled and registered?**

If the self-propelled crane was titled and registered prior to January 1, 2024, any registration whose renewal date is on or before June 30, 2024, may be renewed for a final 12-month period. When the last registration issued to the owner before July 1, 2024, expires, the registration will lapse, and the Department and the County Tag Office will not renew any registration for self-propelled cranes. The County Tag Office will not be required to take any steps in these situations.

County Tag Offices should not issue titles to self-propelled cranes on or after January 1, 2024. The Department will attempt to identify the self-propelled cranes that have previously been titled and registered in error. Starting July 1, 2024, the Department will inform the owners of these identified self-propelled cranes that they are not eligible for titling and registration because they fall under the statutory definition of special mobile equipment in O.C.G.A. § 40-1-1(59). On July 1, 2024, the Department will begin cancelling titles already issued on self-propelled cranes, and the owner must return the certificate of title to the Department. Note that even after the Department cancels such a title, however, any registration issued before July 1, 2024, will be effective until the end of its normal 12-month period.

### **Are leased self-propelled cranes eligible for registration under IRP if they are titled outside Georgia?**

Leased self-propelled cranes are not eligible for registration under the International Registration Plan (IRP), even if the leased self-propelled crane is titled in another state.

### **How can I review importation documentation to determine if a crane is a self-propelled crane that constitutes special mobile equipment?**

If your office reviews a title application that includes importation documentation, it may provide information that a vehicle is special mobile equipment and should not be titled. Generally, motor vehicles imported into the United States must comply with U.S. safety, bumper, theft, and emissions standards. Cranes that do not comply with these requirements are usually imported under an exception for vehicles that will be used for nonhighway or off-road use. If the crane’s importation paperwork indicates it has been imported solely for nonhighway or off-road use, then it should not be titled or registered.

### **What is the proper tax treatment of mounted cranes that are trucks, and what is the proper tax treatment of cranes that are self-propelled special mobile equipment?**

Cranes properly classified as trucks are subject to title ad valorem tax (TAVT) at the time of titling just as other motor vehicles. Cranes last titled before March 1, 2013, did not pay TAVT and are still subject to the annual ad valorem tax.

Self-propelled cranes that are special mobile equipment cannot be titled or registered by the county tag office. They are subject to sales tax and annual ad valorem tax, but the county tag office would not collect those amounts.

The Department will provide guidance to industry on the tax treatment of special mobile equipment.



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