



# GEORGIA DEPARTMENT OF REVENUE

## ▪ MOTOR VEHICLE DIVISION ▪

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Policy Bulletin MVD-2023-01B

Issued: October 18, 2023

Revised: December 29, 2023

## NOTICE TO CRANE OWNERS AND CRANE RENTAL COMPANIES Cancellation of Certain Titles

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-2023-01B previously issued on October 18, 2023.]**

As discussed below, cranes mounted on trucks and properly classified as trucks may continue to be titled and registered. However, cranes that are self-propelled "special mobile equipment" cannot be titled or registered. Effective July 1, 2024, the Department will begin cancelling certificates of title that were issued to self-propelled cranes. For self-propelled cranes that have already been titled and registered, the Department will not revoke a registration issued before July 1, 2024. Those registrations issued before July 1, 2024, will be allowed to run until they normally expire. Registrations on self-propelled cranes will not be renewed on or after July 1, 2024.

### Which cranes may be titled and registered?

"Self-propelled cranes" are specifically defined in the Georgia 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 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 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?

Manufacturers that comply with federal motor vehicle safety standards (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, you may assume that the vehicle is a truck intended for highway use and therefore may 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 more information, please visit the Motor Vehicle Division website at [dor.georgia.gov/motor-vehicles](https://dor.georgia.gov/motor-vehicles) or scan the QR code.

### **How is the Department handling 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. After July 1, 2024, the Department and the County Tag Office will not renew any registrations for self-propelled cranes.

Titles will not be issued 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. 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.

### **If federal customs officials allow me to import the crane, does that mean I can title and register it in Georgia and obtain a license plate for my crane?**

Generally, motor vehicles imported into the United States must comply with U.S. safety, bumper, theft, and emissions standards. If an imported crane meets these requirements, then the manufacturer will have placed the FMVSS label on the doorframe inside the driver's side door. 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 cannot be titled or registered.

### **What is the proper tax treatment of cranes that are trucks and cranes that are 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. Truck 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. They are subject to sales tax and annual ad valorem tax. The dealer selling the self-propelled crane should collect sales tax based on the location where the crane will be delivered. The county tax assessor has the authority to assess the self-propelled crane for annual ad valorem tax (personal property tax) along with the owner's other personal property located in the county, subject to any applicable exemptions.

### **If I paid TAVT instead of sales tax, how is the Department handling past due sales taxes?**

The sales tax rate in most counties is roughly equivalent to the TAVT rate. Thus, the Department will not pursue any past due sales taxes as long as the crane owner previously paid the correct TAVT amount due.



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