

LIST OF TAX EXEMPT VEHICLES

- 1.** Clearly marked police, fire, and public safety vehicles. A police, fire, or public safety vehicle is clearly marked if, through painted insignia or words, it is readily apparent that the vehicle is a police or fire vehicle. A marking on a license plate is not a clear marking for purposes of this paragraph.
- 2.** Ambulances used as such or hearses used as such.
- 3.** Any vehicle designed to carry cargo with a loaded gross weight over 14,000 pounds.
- 4.** Bucket trucks (cherry pickers).
- 5.** Cement mixers.
- 6.** Combines.
- 7.** Cranes and derricks.
- 8.** Delivery trucks with only seating for the driver plus a folding jump seat.
- 9.** Dump trucks, including garbage trucks.
- 10.** Flatbed trucks.
- 11.** Forklifts.
- 12.** Passenger buses used as such and with a capacity of at least 20 passengers.
- 13.** Qualified moving vans.
- 14.** Qualified specialized utility repair trucks which are defined as any truck (not including a van or pick-up truck) specially designed and used to carry heavy tools, testing equipment, or parts, if (a) the shelves, racks, or other permanent interior construction which has been installed to carry and store such heavy items is such that it is unlikely that the truck will be used more than de minimis amount for personal use, and (b) the employer requires the employee to drive the truck home in order to respond to emergency situations for purposes of restoring or maintaining electricity, gas, telephone, water, sewer, or steam utility services.
- 15.** Refrigerated trucks.
- 16.** School buses.
- 17.** Tractors or other special purpose farm vehicles.

- 18.** Unmarked vehicles used by law enforcement officers, if the use is officially authorized. To qualify for this exemption, any personal use must be authorized by the state agency or department that owns or leases the vehicle and employs the officer and must be incident to law enforcement functions, such as being able to report directly from home to a stakeout or surveillance site or an emergency situation. Use of an unmarked vehicle for vacation or recreational trips cannot qualify as authorized use. The term "law enforcement officer" means any individual who is employed on a full-time basis by a governmental unit that is responsible for the prevention or investigation of crime involving injuries to persons or property (including apprehension or detention of persons for such crimes), who is authorized by law to carry firearms, execute search warrants, and to make arrests (other than merely a citizen's arrest), and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work). See Enclosure 3 for a listing of law enforcement officers by class code and class title.

Note: Pick-up trucks and vans generally are taxable unless specially modified so that personal use is unlikely. For example, a van that has only a front bench for seating, its cargo area filled with permanent shelving, and a painted insignia, would meet this criterion.