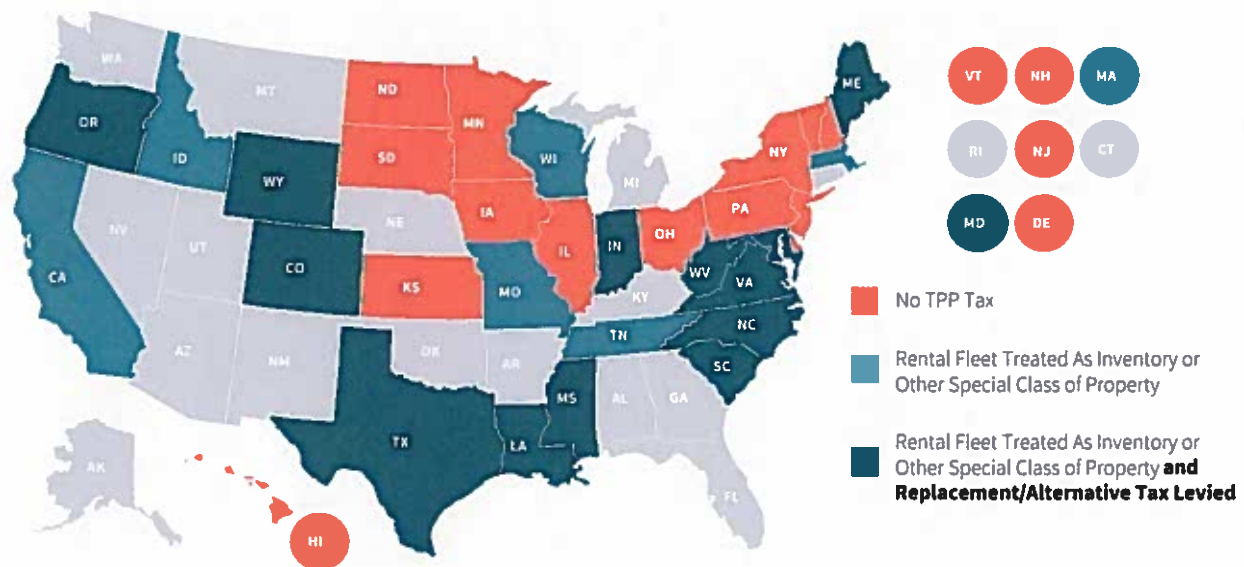


## Policy Options | Reforming Heavy Equipment Rental Taxes

- Numerous states have already taken action to relieve the burden of tangible personal property taxes on heavy equipment rentals. Fourteen states do not levy the tax at all (orange on the map), which is the best option for creating a business-friendly tax system.
- Nineteen states treat the rental fleet as inventory or another special class of property and exempt it from the tax (teal on the map). Of these 19 states, 13 of them levy a replacement or alternative tax.

### Current Status of States: Heavy Equipment Rental Taxes



### States Offering Other Types of Relief or Reform (Teal States)

Policy Option	States
Heavy equipment rental fleet treated as inventory of other special class of property and exempted <i>19 states</i>	California, Colorado, Idaho, Indiana, Louisiana, Maine, Maryland, Massachusetts, Mississippi, Missouri, North Carolina, Oregon, South Carolina, Tennessee, Texas, Virginia, West Virginia, Wisconsin, Wyoming
Treated as inventory, exempted, and replacement/alternative tax levied <i>13 states (subset of above)</i>	Colorado, Indiana, Louisiana, Maine, Maryland, Mississippi, North Carolina, Oregon, South Carolina, Texas, Virginia, West Virginia, Wyoming