

Information for Taxpayers on Heavy Equipment Rental Tax

As a result of recent legislative changes, heavy equipment held for short-term lease or rent will no longer be subject to property taxes.

Instead, the legislature has authorized local governments to impose a gross receipts tax in lieu of the property tax.

Rockingham County has passed the required resolution authorizing the gross receipts tax. The amount of the tax is 1.2% for the County and .8% for municipalities. The tax is added to the amount charged for the short-term lease or rental, and submitted to the Rockingham County Tax Collector on a quarterly basis.

If you have heavy equipment that is subject to this legislative change, please remember to remove it from your Business Personal Property Listing. Also, please complete a Heavy Equipment Rental Tax Application and return to the Rockingham County Tax Office.

An instruction sheet and a collections report to assist in the quarterly filings is available on-line and may also be requested by calling 336-342-8287 or 336-342-8299.