

SUBJECT 27

SUBJECT 27: Front End Loaders – Item 121505

Re: Front End Loaders – Item 121505**Contact:** Adam Mercer

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Proponent: Freight Classification Development Center**Quick View**

The Quick View feature is not intended to replace contextual information within this document. To understand the potential impact of the recommended changes shown here, please read the full proposal.

Subject 27: Front End Loaders – Item 121505

Quick View: Note, item 121506 is amended to change “loading bucket” to “loading attachment.”

SUBJECT 27

Present Classification Provisions

Item	Description	Class
	MACHINERY GROUP: subject to item 114000	
121505	Front End Loaders , tractor or truck attaching or mounting, see Note, item 121506, on pallets or lift truck skids, subject to Item 170 and having a density in pounds per cubic foot of:	
Sub 1	Less than 12.....	125
Sub 2	12 or greater	77.5
121506	NOTE—Provisions apply only on front end loaders for attaching to tractors or trucks, other than platform, warehouse or lift trucks, consisting of a loader mainframe and attaching or mounting brackets or frames, with or without a loading bucket.	

Proposed Classification Provisions

Item	Description	Class
	MACHINERY GROUP: subject to item 114000	
121505	Front End Loaders , tractor or truck attaching or mounting, see Note, item 121506, on pallets or lift truck skids, subject to Item 170 and having a density in pounds per cubic foot of:	
Sub 1	Less than 12.....	125
Sub 2	12 or greater	77.5
121506	NOTE—Provisions apply only on front end loaders for attaching to tractors or trucks, other than platform, warehouse or lift trucks, consisting of a loader mainframe and attaching or mounting brackets or frames, with or without a loading attachment.	

Analysis and Conclusion

To alleviate interpretive issues, and to foster clarification and simplification, this proposal would amend Note, item 121506 to replace “loading bucket” with “loading attachment.”