

Appendix A

Clean Special Fuel Tax Certificate History

See Section 59-13-304 Utah Code (Previously Subsection 41-11-52(3))

Summary of Policy Shifts:

- 1973** Exemption certificate enacted for propane powered vehicles "to encourage experimentation with **propane to reduce air pollution**" Fees set at \$70 for large trucks and \$36 for other vehicles (gas tax is 7 cents per gallon)
- 1980** From: Propane
To: Hydrogen, electricity, or any other exotic special fuels that are **not conveniently measurable on a gallonage basis**
- 1990** From: **"not conveniently measurable on a gallonage basis"**
To: Listing all fuels
- 1992** From: Listing all fuels
To: Clean fuel defined
- 1997** From: **"special fuel tax exemption certificate"**
To: **"clean special fuel certificate"**
Impose its own separate tax and
Repeal language taxing special fuel that is not taxed under an exemption certificate

↔ *Catch-all Language Removed*

Bill/Year	Key Provision	Rate/Fee
H.B. 214 1973	An exemption is first enacted from the special fuel tax for users who qualify and purchase a special fuel tax exemption certificate for propane-powered vehicles	<ul style="list-style-type: none"> • \$70 for a vehicle under 16,000 pounds gross unladen weight • \$36 vehicle under 16,000 pounds gross unladen weight
S.B. 22 1980	Add hydrogen, electricity, or any other exotic special fuels that are not conveniently measurable on a gallonage basis	<ul style="list-style-type: none"> • \$70 for a vehicle under <u>33,000</u> pounds gross <u>laden</u> weight • \$36 vehicle under <u>33,000</u> pounds gross <u>laden</u> weight
S.B. 73 1987	Recodification to Section 59-13-304	

Bill/Year	Key Provision	Rate/Fee
S.B. 164 1990	<ul style="list-style-type: none"> Add natural gas Delete "not conveniently measurable on a gallonage basis" 	
H.B. 38 1992	<ul style="list-style-type: none"> Define "clean fuel" as any fuel that meets federal clean Air Act Amendments of 1990 provisions Replace all mention of specific fuels with "clean fuels" 	
H.B. 94 1994		Add if any change is made to the motor fuel tax rate, these fees and this tax will be adjusted by the same percentage
H.B. 231 1994		<ul style="list-style-type: none"> Define "Qualified motor vehicle" as a vehicle exceeding 26,000 pounds gross vehicle weight of having 3 or more axles Qualified motor vehicles pay \$70 other vehicles pay \$36
S.B. 252 1997	<ul style="list-style-type: none"> Repealed language that: <ul style="list-style-type: none"> exempted special fuel that is taxed by the purchase of a special fuel tax exemption certificate and taxed special fuel delivered directly into the fuel supply tank of a motor vehicle unless an exemption certificate has been issued Imposed a clean special fuel tax collected by purchase of the certificate Changed the certificate name from a "special fuel tax exemption certificate" to a "clean special fuel certificate" 	
S.B. 253 1997		<p>Changed the rate to:</p> <ul style="list-style-type: none"> 70/.19 of the tax rate for motor fuel for large trucks (= \$91) 36/.19 of the tax rate for motor fuel (= \$47)
H.B. 323 2000		Imposed \$35 surcharge (extra fee) on all certificates) until December 31, 2005 (Total = \$126 and \$82)