

Issue Brief – Tax Commission Fee Schedule

NUMBER TAX 08-02

In accordance with UCA 63-38-3.2, the Tax Commission submits the following fee schedule for approval.

FEE SCHEDULE

<u>FEES DEPOSITED AS DEDICATED CREDITS (TAX OPERATING BUDGET)</u>		<u>FY 2008</u>	<u>FY 2009</u>	<u>Percent</u>	<u>Revenue</u>
		<u>Current Fee</u>	<u>Proposed Fee</u>	<u>Increase</u>	<u>Change*</u>
Administration Division					
1	Liquor Profit Distribution Fee	6.00	6.00		
Motor Vehicle Division					
2	Aircraft Registration Fee	3.00	3.00		
3	Electronic Payment Fee for authorized Motor Vehicle Transactions (up to) ¹	2.00	2.00		
4	IFTA Decal Fee / Set	4.00	4.00		
5	IFTA Reinstatement Fee	100.00	100.00		
6	Motor Vehicle Information	3.00	3.00		
7	Motor Vehicle Information via the Internet	1.00	1.00		
8	Motor Vehicle Transaction Fee - per Standard Unit ²	1.24	1.28	3.2%	\$70,207
9	Special Group Plate Fee (plus Standard Plate fee-\$5.00) - inventory ordered prior to July 1, 2003	5.50	5.50		
10	Special Group Plate Programs - New Programs or Inventory Reorders after July 1, 2003:				
11	a. New program start-up or significant program changes - per program	3,900.00	3,900.00		
12	b. Extra Plate Cost (per set ordered)	2.92	2.92		
13	c. Extra Handling Cost for Special Group Plates (per set ordered)	2.40	2.40		
14	d. Postage charge per set ordered & to be mailed (for centralized distribution)	2.20	2.20		
15	e. Special Group Logo Decals (per set, cost depends on # of colors and quantity ordered)	0.29 to 6.76	0.29 to 6.76		
16	f. Special Group Slogan Decals (per set, cost depends on quantity ordered)	0.19 to 2.20	0.19 to 2.20		
17	Decal Replacement Fee - Parks & Recreation	4.00	4.00		
Motor Vehicle Enforcement Division					
18	Temporary Permit - Motor Vehicle Enforcement (permit sales to dealers - bulk sales) (up to) ³	7.50	8.00	6.7%	\$171,319
19	Dismantlers Retitling Inspection Fee (Charge to rescind permit)	50.00	50.00		
20	Salvage Vehicle Inspection Fee	50.00	50.00		
21	Electronic Payment Fee for MV Temporary Permit Books (per book) ⁴	3.00	3.00		
22	Electronic Payment Fee for MV Dealer Permit Penalties (per penalty)	1.00	1.00		
23	Electronic Payment Fee for MV Salvage Buyer's License (per license)	3.00	3.00		
Technology Management Division					
24	Custom Programming Fee / Hour	85.00	85.00		
25	Data Processing Set-Up	55.00	55.00		
Tax Payers Services Division					
26	Lien Subordination (not to exceed)	300.00	300.00		
27	Tax Clearance Fee	50.00	50.00		
Commission-Wide					
28	Certified Document Fee	5.00	5.00		
29	Convenience Fee for Tax Payments and other authorized transactions	≤ 3%	≤ 3%		
30	Faxed Document Processing Fee / Page	1.00	1.00		
31	Record Research Fee	6.50	6.50		
32	Photocopies (over 10 copies) / Page	0.10	0.10		
33	Research Fee (Special Requests) / Hour	20.00	20.00		
<u>FEES DEPOSITED TO STATE FUNDS OR OTHER FUNDS</u>					
Collected by the Division of Motor Vehicles					
34	Temporary Permit - Motor Vehicle (individual permits)	6.00	6.00		
35	Decal Replacement Fee - Motor Vehicle	1.00	1.00		
36	Sample License Plates	5.00	5.00		
37	Motor Carrier Cab Card	3.00	3.00		

	<u>FY 2007</u>	<u>FY 2008</u>	<u>Percent</u>	<u>Revenue</u>
	<u>Current Fee</u>	<u>Proposed Fee</u>	<u>Increase</u>	<u>Change*</u>
38 Motor Carrier Duplicate Registration	3.00	3.00		
Collected by the Processing Division				
39 Motor Fuel License	30.00	30.00		
40 Special Fuel License	30.00	30.00		
41 Cigarette Tax License	30.00	30.00		
42 Cigarette Tax License - Renewal	20.00	20.00		
Collected by the Motor Vehicle Enforcement Division				
43 In-transit Permit fee (96-hour)	2.50	2.50		
44 Motor Vehicle Manufacturer's Plate--Purchase	10.00	10.00		
45 Motor Vehicle Manufacturer's Plate--Renewal	8.50	8.50		
46 Motor Vehicle Dealer Plate--Purchase	12.00	12.00		
47 Motor Vehicle Dealer Plate--Renewal	10.50	10.50		
48 Motor Vehicle Dismantler's Plate--Purchase	10.00	10.00		
49 Motor Vehicle Dismantler's Plate Renewal	8.50	8.50		
50 Motor Vehicle Transporters Plate--Purchase	10.00	10.00		
51 Motor Vehicle Transporters Plate Renewal	8.50	8.50		
52 Motor Vehicle Manufacturer's/Remanufacturer's License	102.00	102.00		
53 Motor Vehicle Dealer License - New	127.00	127.00		
54 Motor Vehicle Transporters License	51.00	51.00		
55 Small Trailer - Dealer License	51.00	51.00		
56 Motor Vehicle Body Shop License	112.00	112.00		
57 Used Motor Vehicle Dealer License	127.00	127.00		
58 Motor Vehicle Dismantler's License	102.00	102.00		
59 Mtr Vehicle Salesman's License	31.00	31.00		
60 Mtr Vehicle Salesman's License Transfer	5.00	5.00		
61 Motor Vehicle Crusher's License	102.00	102.00		
62 Used Motor Cycle Dealer License	51.00	51.00		
63 New Motor Cycle Dealer License	51.00	51.00		
64 Representative License	26.00	26.00		
65 M.V. Dealer additional place of business	26.00	26.00		
66 Distributor's License	61.00	61.00		
	TOTAL ESTIMATED REVENUE CHANGE			\$241,526

* Based on FY 2009 estimated quantity.

¹Effective January 2008, the rate is \$1.50 to cover the costs based on current trend of usage; the authorized fee is \$2.00.

²UCA 59-2-406-3(c) requires this CPI adjustment each year.

³This fee pays for most of the Motor Vehicle Enforcement Division costs; it may be adjusted to cover program cost increases, including compensation package costs.

⁴FY07 rate is .25 each (until electronic volume increases)

LEGISLATIVE ACTION

The Analyst recommends the following action for the Tax Commission Fee Schedule:

1. Approve all items on the fee schedule.