

**41-1a-510 Sales tax payment required.**

- (1)
- (a) Except as provided in Subsection (1)(b), the division before issuing a certificate of title to a vehicle, vessel, or outboard motor shall require from every applicant:
    - (i) a receipt from the division showing that the sales tax has been paid to the state on the sale of the vehicle, vessel, or outboard motor upon which application for certificate of title has been made; or
    - (ii) a certificate from the division showing that no sales tax is due.
  - (b) If a licensed dealer has made a report of sale, no receipt or certificate is required.
- (2) The division may also issue a receipt of surrender of ownership documents for a manufactured home or mobile home if the applicant complies with Subsection (1).

Amended by Chapter 266, 2013 General Session