

28 ~~[(3)]~~ (4) off-highway vehicles sold by a dealer to a person who is not a resident of this
29 state;

30 ~~[(4)]~~ (5) off-highway implements of husbandry operated in the manner prescribed by
31 Subsections 41-22-5.5(3) through (5); and

32 ~~[(5)]~~ (6) new off-highway vehicles being transported to an off-highway vehicle dealership
33 by the dealer, employee of the dealership, or agent for the dealership.

34 Section 2. Section **41-22-35** is enacted to read:

35 **41-22-35. Snowmobile user fee -- Decal -- Agents -- Penalty for fraudulent issuance**
36 **of decal -- Deposit and use of fee revenue.**

37 (1) (a) Except as provided in Subsection (1)(b), any nonresident owning a snowmobile
38 who operates or gives another person permission to operate the snowmobile on any public land,
39 trail, street, or highway in this state shall pay an annual snowmobile user fee.

40 (b) A snowmobile registered in a state that offers reciprocal operating privileges to Utah
41 residents pursuant to rules of the board is exempt from the annual snowmobile user fee.

42 (2) The snowmobile user fee shall be \$30.

43 (3) The board may establish procedures for the payment of snowmobile user fees by rule.

44 (4) The person paying the fee shall receive a decal indicating the fee has been paid. The
45 decal shall be displayed on the snowmobile in accordance with rules of the board.

46 (5) (a) Snowmobile user fees may be collected by the division or agents of the division.

47 (b) An agent shall retain 10% of all snowmobile user fees collected.

48 (c) The division may require agents to obtain a bond in a reasonable amount.

49 (d) On or before the 10th day of each month, each agent shall:

50 (i) report all sales to the division; and

51 (ii) submit all snowmobile user fees collected less the remuneration provided in Subsection

52 (5)(b).

53 (e) (i) If an agent fails to pay the amount due, the division may assess a penalty of 20% of
54 the amount due.

55 (ii) Delinquent payments shall bear interest at the rate of 1% per month.

56 (iii) If the amount due is not paid because of bad faith or fraud, the division shall assess
57 a penalty of 100% of the total amount due together with interest.

58 (f) All fees collected by an agent, except the remuneration provided in Subsection (5)(b),

59 shall:

60 (i) be kept separate and apart from the private funds of the agent; and

61 (ii) belong to the state of Utah.

62 (g) An agent may not issue a snowmobile user fee decal to any person unless the person

63 furnishes evidence that the person is a nonresident.

64 (h) A violation of any provision of this Subsection (5) is a class B misdemeanor and may

65 be cause for revocation of the agent authorization.

66 (6) Revenue generated by snowmobile user fees shall be:

67 (a) deposited in the Off-highway Vehicle Account created in Section 41-22-19; and

68 (b) used for the construction, improvement, operation, or maintenance of snowmobile

69 trails.

70 Section 3. **Effective date.**

71 This act takes effect on July 1, 1999.

Legislative Review Note
as of 11-27-98 7:49 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel