

1                                   **EQUALIZED HIGHWAY USE TAX FOR**  
2                                   **OUT-OF-STATE CARRIERS AMENDMENTS**

3                                   2000 GENERAL SESSION

4                                   STATE OF UTAH

5                                   **Sponsor: Marda Dillree**

6 AN ACT RELATING TO MOTOR VEHICLES; AMENDING CERTAIN HIGHWAY USE TAX  
7 AMOUNTS FOR OUT-OF-STATE MOTOR CARRIERS; AND PROVIDING AN EFFECTIVE  
8 DATE.

9 This act affects sections of Utah Code Annotated 1953 as follows:

10 AMENDS:

11                   **41-1a-301**, as last amended by Chapters 8 and 322, Laws of Utah 1998

12 *Be it enacted by the Legislature of the state of Utah:*

13                   Section 1. Section **41-1a-301** is amended to read:

14                   **41-1a-301. Apportioned registration and licensing of interstate vehicles.**

15                   (1) (a) An owner or operator of a fleet of commercial vehicles based in this state and  
16 operating in two or more jurisdictions may register commercial vehicles for operation under the  
17 International Registration Plan or the Uniform Vehicle Registration Proration and Reciprocity  
18 Agreement by filing an application with the division.

19                   (b) The application shall include information that identifies the vehicle owner, the vehicle,  
20 the miles traveled in each jurisdiction, and other information pertinent to the registration of  
21 apportioned vehicles.

22                   (c) Vehicles operated exclusively in this state may not be apportioned.

23                   (2) (a) If no operations were conducted during the preceding year, the application shall  
24 contain a statement of the proposed operations and an estimate of annual mileage for each  
25 jurisdiction.

26                   (b) The division may adjust the estimate if the division is not satisfied with its correctness.

27                   (c) At renewal, the registrant shall use the actual mileage from the preceding year in

28 computing fees due each jurisdiction.

29 (3) The registration fee for apportioned vehicles shall be determined as follows:

30 (a) divide the in-jurisdiction miles by the total miles generated during the preceding year;

31 (b) total the fees for each vehicle based on the fees prescribed in Section 41-1a-1206; and

32 (c) multiply the sum obtained under Subsection (3)(b) by the quotient obtained under  
33 Subsection (3)(a).

34 (4) Trailers or semitrailers of apportioned fleets may be listed separately as "trailer fleets"  
35 with the fees paid according to the total distance those trailers were towed in all jurisdictions  
36 during the preceding year mileage reporting period.

37 (5) (a) (i) When the proper fees have been paid and the property tax or in lieu fee has been  
38 cleared under Section 41-1a-206 or 41-1a-207, a registration card, annual decal, and where  
39 necessary, license plate, will be issued for each unit listed on the application.

40 (ii) An original registration must be carried in each vehicle at all times.

41 (b) Original registration cards for trailers or semitrailers may be carried in the power unit.

42 (c) (i) In lieu of a permanent registration card or license plate, the division may issue one  
43 temporary permit authorizing operation of new or unlicensed vehicles until the permanent  
44 registration is completed.

45 (ii) Once a temporary permit is issued, the registration process may not be cancelled.  
46 Registration must be completed and the fees and any property tax or in lieu fee due must be paid  
47 for the vehicle for which the permit was issued.

48 (iii) Temporary permits may not be issued for renewals.

49 (d) (i) The division shall issue one distinctive license plate that displays the letters APP  
50 for apportioned vehicles.

51 (ii) The plate shall be displayed on the front of an apportioned truck tractor or power unit  
52 or on the rear of any apportioned vehicle.

53 (iii) Distinctive decals displaying the word "apportioned" and the month and year of  
54 expiration shall be issued for each apportioned vehicle.

55 (e) A nonrefundable administrative fee, determined by the Tax Commission pursuant to  
56 Section 63-38-3.2, shall be charged for each temporary permit, registration, or both.

57 (6) Vehicles that are apportionally registered are fully registered for intrastate and  
58 interstate movements, providing the proper interstate and intrastate authority has been secured.

59 (7) (a) Vehicles added to an apportioned fleet after the beginning of the registration year  
60 shall be registered by applying the quotient under Subsection (3)(a) for the original application to  
61 the fees due for the remainder of the registration year.

62 (b) (i) The owner shall maintain and submit complete annual mileage for each vehicle in  
63 each jurisdiction, showing all miles operated by the lessor and lessee.

64 (ii) The fiscal mileage reporting period begins July 1, and continues through June 30 of  
65 the year immediately preceding the calendar year in which the registration year begins.

66 (c) (i) An owner-operator, who is a lessor, may be the registrant and the vehicle may be  
67 registered in the name of the owner-operator.

68 (ii) The identification plates and registration card shall be the property of the lessor and  
69 may reflect both the owner-operator's name and that of the carrier as lessee.

70 (iii) The allocation of fees shall be according to the operational records of the  
71 owner-operator.

72 (d) (i) The lessee may be the registrant of a leased vehicle at the option of the lessor.

73 (ii) If a lessee is the registrant of a leased vehicle, both the lessor's and lessee's name shall  
74 appear on the registration.

75 (iii) The allocation of fees shall be according to the records of the carrier.

76 (8) (a) Any registrant whose application for apportioned registration has been accepted  
77 shall preserve the records on which the application is based for a period of three years after the  
78 close of the registration year.

79 (b) The records shall be made available to the division upon request for audit as to  
80 accuracy of computations, payments, and assessments for deficiencies, or allowances for credits.

81 (c) An assessment for deficiency or claim for credit may not be made for any period for  
82 which records are no longer required.

83 (d) Interest in the amount prescribed by Section 59-1-402 shall be assessed or paid from  
84 the date due until paid on deficiencies found due after audit.

85 (e) Registrants with deficiencies are subject to the penalties under Section 59-1-401.

86 (f) The division may enter into agreements with other International Registration Plan  
87 jurisdictions for joint audits.

88 (9) All state fees collected shall be deposited in the Transportation Fund.

89 (10) If registration is for less than a full year, fees for apportioned registration shall be

90 assessed according to Section 41-1a-1207.

91 (a) (i) If the registrant is replacing a vehicle for one withdrawn from the fleet and the new  
92 vehicle is of the same weight category as the replaced vehicle, the registrant must file a  
93 supplemental application.

94 (ii) A registration card that transfers the license plate to the new vehicle shall be issued.

95 (iii) When a replacement vehicle is of greater weight than the replaced vehicle, additional  
96 registration fees are due.

97 (b) If a vehicle is withdrawn from an apportioned fleet during the period for which it is  
98 registered, the registrant shall notify the division and surrender the registration card and license  
99 plate of the withdrawn vehicle.

100 (11) (a) An out-of-state carrier with an apportionally registered vehicle who has not  
101 presented a certificate of property tax or in lieu fee as required by Section 41-1a-206 or 41-1a-207,  
102 shall pay, at the time of registration, a proportional part of an equalized highway use tax [computed  
103 as follows] for each vehicle or combination of vehicles equal to:

104 [~~(i) Multiply the number of vehicles or combination vehicles registered in each weight~~  
105 ~~class by the equivalent tax figure from the following tables:]~~

106	[ <del>Vehicle or Combination</del> ]		
107	[ <del>Registered Weight</del> ]	[ <del>Age of Vehicle</del> ]	[ <del>Equivalent Tax</del> ]
108	[ <del>12,000 pounds or less</del> ]	[ <del>12 or more years</del> ]	[ <del>\$10</del> ]
109	[ <del>12,000 pounds or less</del> ]	[ <del>9 or more years but less than 12 years</del> ]	[ <del>\$50</del> ]
110	[ <del>12,000 pounds or less</del> ]	[ <del>6 or more years but less than 9 years</del> ]	[ <del>\$80</del> ]
111	[ <del>12,000 pounds or less</del> ]	[ <del>3 or more years but less than 6 years</del> ]	[ <del>\$110</del> ]
112	[ <del>12,000 pounds or less</del> ]	[ <del>Less than 3 years</del> ]	[ <del>\$150</del> ]

113	[ <del>Vehicle or Combination</del> — <del>Equivalent</del> ]	
114	[ <del>Registered Weight</del> — <del>Tax</del> ]	
115	[ <del>12,001 - 18,000 pounds</del> — <del>\$150</del> ]	
116	[ <del>18,001 - 34,000 pounds</del> — <del>200</del> ]	
117	[ <del>34,001 - 48,000 pounds</del> — <del>300</del> ]	
118	[ <del>48,001 - 64,000 pounds</del> — <del>450</del> ]	
119	[ <del>64,001 pounds and over</del> — <del>600</del> ]	

120 [(ii) Multiply the equivalent tax value for the total fleet determined under Subsection

121 (~~11~~)(a)(i) by]

122 (i) if the vehicle or combination of vehicles has a registered gross laden weight of 12,001  
123 pounds or more, the product of:

124 (A) the fair market value of the vehicle or combination of vehicles as established by the  
125 commission under Title 59, Chapter 2, Property Tax Act;

126 (B) the statewide average rate for state-assessed commercial vehicles calculated under  
127 Subsection 59-2-801(2)(a)(i)(A); and

128 (C) the fraction computed under Subsection (3) for the apportioned vehicle or combination  
129 of vehicles for the registration year; or

130 (ii) if the vehicle or combination of vehicles has a registered gross laden weight of 12,000  
131 pounds or less, the product of:

132 (A) the uniform fee amount provided under Subsection 59-2-405.1(3) that is applicable  
133 for the age of the vehicle or the age of the power unit vehicle if it is a combination of vehicles; and

134 (B) the fraction computed under Subsection (3) for the apportioned [fleet] vehicle for the  
135 registration year.

136 (b) Fees shall be assessed as provided in Section 41-1a-1207.

137 (12) (a) Commercial vehicles meeting the registration requirements of another jurisdiction  
138 may, as an alternative to full or apportioned registration, secure a temporary registration permit for  
139 a period not to exceed 96 hours or until they leave the state, whichever is less, for a fee of \$20 for  
140 a single unit and \$40 for multiple units.

141 (b) A state temporary permit or registration fee is not required from nonresident owners  
142 or operators of vehicles or combination of vehicles having a gross laden weight of 26,000 pounds  
143 or less for each single unit or combination.

144 Section 2. **Effective date.**

145 This act takes effect on July 1, 2000.

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**Legislative Review Note**  
**as of 12-9-99 9:36 AM**

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

**Office of Legislative Research and General Counsel**