

**UNIFORM FEES ON CANOES**

2009 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Mark A. Wheatley**

Senate Sponsor: Gene Davis

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**LONG TITLE**

**General Description:**

This bill amends provisions in the Property Tax Act relating to the annual uniform fees on canoes.

**Highlighted Provisions:**

This bill:

- ▶ amends the definition of "canoe" to include a canoe with an outboard motor; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on January 1, 2010.

**Utah Code Sections Affected:**

AMENDS:

**59-2-405.2**, as last amended by Laws of Utah 2008, Chapters 250 and 382

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

Section 1. Section **59-2-405.2** is amended to read:

**59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal property -- Distribution of revenues -- Rulemaking authority -- Determining the length of a vessel.**



- 28 (1) As used in this section:
- 29 (a) (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor
- 30 vehicle that:
- 31 (A) is an:
- 32 (I) all-terrain type I vehicle as defined in Section 41-22-2; or
- 33 (II) all-terrain type II vehicle as defined in Section 41-22-2;
- 34 (B) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway
- 35 Vehicles; and
- 36 (C) has:
- 37 (I) an engine with more than 150 cubic centimeters displacement;
- 38 (II) a motor that produces more than five horsepower; or
- 39 (III) an electric motor; and
- 40 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a
- 41 snowmobile.
- 42 (b) "Camper" means a camper:
- 43 (i) as defined in Section 41-1a-102; and
- 44 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 45 Registration.
- 46 (c) (i) "Canoe" means a vessel that:
- 47 (A) is long and narrow;
- 48 (B) has curved sides; and
- 49 (C) is tapered:
- 50 (I) to two pointed ends; or
- 51 (II) to one pointed end and is blunt on the other end; and
- 52 (ii) "canoe" includes:
- 53 (A) a collapsible inflatable canoe;
- 54 (B) a kayak;
- 55 (C) a racing shell; [or]
- 56 (D) a rowing scull[:]; or
- 57 (E) notwithstanding the definition of vessel in Subsection (1)(aa), a canoe with an
- 58 outboard motor.

- 59 (d) "Dealer" is as defined in Section 41-1a-102.
- 60 (e) "Jon boat" means a vessel that:
- 61 (i) has a square bow; and
- 62 (ii) has a flat bottom.
- 63 (f) "Motor vehicle" is as defined in Section 41-22-2.
- 64 (g) "Other motorcycle" means a motor vehicle that:
- 65 (i) is:
- 66 (A) a motorcycle as defined in Section 41-1a-102; and
- 67 (B) designed primarily for use and operation over unimproved terrain;
- 68 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 69 Registration; and
- 70 (iii) has:
- 71 (A) an engine with more than 150 cubic centimeters displacement; or
- 72 (B) a motor that produces more than five horsepower.
- 73 (h) (i) "Other trailer" means a portable vehicle without motive power that is primarily
- 74 used:
- 75 (A) to transport tangible personal property; and
- 76 (B) for a purpose other than a commercial purpose; and
- 77 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
- 78 purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a
- 79 purpose other than a commercial purpose.
- 80 (i) "Outboard motor" is as defined in Section 41-1a-102.
- 81 (j) "Personal watercraft" means a personal watercraft:
- 82 (i) as defined in Section 73-18-2; and
- 83 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 84 Boating Act.
- 85 (k) (i) "Pontoon" means a vessel that:
- 86 (A) is:
- 87 (I) supported by one or more floats; and
- 88 (II) propelled by either inboard or outboard power; and
- 89 (B) is not:

90 (I) a houseboat; or  
91 (II) a collapsible inflatable vessel; and  
92 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
93 commission may by rule define the term "houseboat".

94 (l) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,  
95 or reduction:

- 96 (i) of all or a portion of a qualifying payment;
- 97 (ii) granted by a county during the refund period; and
- 98 (iii) received by a qualifying person.

99 (m) (i) "Qualifying payment" means the payment made:

100 (A) of a uniform statewide fee in accordance with this section:

- 101 (I) by a qualifying person;
- 102 (II) to a county; and
- 103 (III) during the refund period; and

104 (B) on an item of qualifying tangible personal property; and

105 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for  
106 an item of qualifying tangible personal property, the qualifying payment for that qualifying  
107 tangible personal property is equal to the difference between:

108 (A) the payment described in this Subsection (1)(m) for that item of qualifying tangible  
109 personal property; and

110 (B) the amount of the qualifying adjustment, exemption, or reduction.

111 (n) "Qualifying person" means a person that paid a uniform statewide fee:

- 112 (i) during the refund period;
- 113 (ii) in accordance with this section; and
- 114 (iii) on an item of qualifying tangible personal property.

115 (o) "Qualifying tangible personal property" means a:

- 116 (i) qualifying vehicle; or
- 117 (ii) qualifying watercraft.

118 (p) "Qualifying vehicle" means:

119 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic  
120 centimeters but 150 or less cubic centimeters;

- 121 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
- 122 centimeters but 150 or less cubic centimeters;
- 123 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
- 124 centimeters but 150 or less cubic centimeters;
- 125 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
- 126 but 150 or less cubic centimeters; or
- 127 (v) a street motorcycle with an engine displacement that is 100 or more cubic
- 128 centimeters but 150 or less cubic centimeters.

129 (q) "Qualifying watercraft" means a:

- 130 (i) canoe;
- 131 (ii) collapsible inflatable vessel;
- 132 (iii) jon boat;
- 133 (iv) pontoon;
- 134 (v) sailboat; or
- 135 (vi) utility boat.

136 (r) "Refund period" means the time period:

- 137 (i) beginning on January 1, 2006; and
- 138 (ii) ending on December 29, 2006.

139 (s) "Sailboat" means a sailboat as defined in Section 73-18-2.

140 (t) (i) "Small motor vehicle" means a motor vehicle that:

- 141 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 142 (B) has:

- 143 (I) an engine with 150 or less cubic centimeters displacement; or
- 144 (II) a motor that produces five or less horsepower; and

145 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

146 commission may by rule develop a process for an owner of a motor vehicle to certify whether

147 the motor vehicle has:

- 148 (A) an engine with 150 or less cubic centimeters displacement; or
- 149 (B) a motor that produces five or less horsepower.

150 (u) "Snowmobile" means a motor vehicle that:

- 151 (i) is a snowmobile as defined in Section 41-22-2;

152 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway  
153 Vehicles; and

154 (iii) has:

155 (A) an engine with more than 150 cubic centimeters displacement; or

156 (B) a motor that produces more than five horsepower.

157 (v) "Street motorcycle" means a motor vehicle that:

158 (i) is:

159 (A) a motorcycle as defined in Section 41-1a-102; and

160 (B) designed primarily for use and operation on highways;

161 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

162 Registration; and

163 (iii) has:

164 (A) an engine with more than 150 cubic centimeters displacement; or

165 (B) a motor that produces more than five horsepower.

166 (w) "Tangible personal property owner" means a person that owns an item of  
167 qualifying tangible personal property.

168 (x) "Tent trailer" means a portable vehicle without motive power that:

169 (i) is constructed with collapsible side walls that:

170 (A) fold for towing by a motor vehicle; and

171 (B) unfold at a campsite;

172 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;

173 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

174 Registration; and

175 (iv) does not require a special highway movement permit when drawn by a  
176 self-propelled motor vehicle.

177 (y) (i) Except as provided in Subsection (1)(y)(ii), "travel trailer" means a travel trailer:

178 (A) as defined in Section 41-1a-102; and

179 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

180 Registration; and

181 (ii) notwithstanding Subsection (1)(y)(i), "travel trailer" does not include:

182 (A) a camper; or

- 183 (B) a tent trailer.
- 184 (z) (i) "Utility boat" means a vessel that:
- 185 (A) has:
- 186 (I) two or three bench seating;
- 187 (II) an outboard motor; and
- 188 (III) a hull made of aluminum, fiberglass, or wood; and
- 189 (B) does not have:
- 190 (I) decking;
- 191 (II) a permanent canopy; or
- 192 (III) a floor other than the hull; and
- 193 (ii) notwithstanding Subsection (1)(z)(i), "utility boat" does not include a collapsible
- 194 inflatable vessel.
- 195 (aa) "Vessel" means a vessel:
- 196 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
- 197 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 198 Boating Act.
- 199 (2) (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
- 200 beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:
- 201 (i) exempt from the tax imposed by Section 59-2-103; and
- 202 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as
- 203 provided in this section.
- 204 (b) The following tangible personal property applies to Subsection (2)(a) if that
- 205 tangible personal property is required to be registered with the state:
- 206 (i) an all-terrain vehicle;
- 207 (ii) a camper;
- 208 (iii) an other motorcycle;
- 209 (iv) an other trailer;
- 210 (v) a personal watercraft;
- 211 (vi) a small motor vehicle;
- 212 (vii) a snowmobile;
- 213 (viii) a street motorcycle;

- 214 (ix) a tent trailer;
- 215 (x) a travel trailer; and
- 216 (xi) a vessel if that vessel is less than 31 feet in length as determined under Subsection
- 217 (6).

218 (3) For purposes of this section, the uniform statewide fees are:

219 (a) for an all-terrain vehicle, an other motorcycle, or a snowmobile:

220 Age of All-Terrain Vehicle, Other Motorcycle, or Snowmobile	Uniform Statewide Fee
221 12 or more years	\$10
222 9 or more years but less than 12 years	\$20
223 6 or more years but less than 9 years	\$30
224 3 or more years but less than 6 years	\$35
225 Less than 3 years	\$45

226 (b) for a camper or a tent trailer:

227 Age of Camper or Tent Trailer	Uniform Statewide Fee
228 12 or more years	\$10
229 9 or more years but less than 12 years	\$25
230 6 or more years but less than 9 years	\$35
231 3 or more years but less than 6 years	\$50
232 Less than 3 years	\$70

233 (c) for an other trailer:

234 Age of Other Trailer	Uniform Statewide Fee
235 12 or more years	\$10
236 9 or more years but less than 12 years	\$15
237 6 or more years but less than 9 years	\$20
238 3 or more years but less than 6 years	\$25
239 Less than 3 years	\$30

240 (d) for a personal watercraft:

241 Age of Personal Watercraft	Uniform Statewide Fee
242 12 or more years	\$10
243 9 or more years but less than 12 years	\$25
244 6 or more years but less than 9 years	\$35

245	3 or more years but less than 6 years	\$45
246	Less than 3 years	\$55
247	(e) for a small motor vehicle:	
248	Age of Small Motor Vehicle	Uniform Statewide Fee
249	6 or more years	\$10
250	3 or more years but less than 6 years	\$15
251	Less than 3 years	\$25
252	(f) for a street motorcycle:	
253	Age of Street Motorcycle	Uniform Statewide Fee
254	12 or more years	\$10
255	9 or more years but less than 12 years	\$35
256	6 or more years but less than 9 years	\$50
257	3 or more years but less than 6 years	\$70
258	Less than 3 years	\$95
259	(g) for a travel trailer:	
260	Age of Travel Trailer	Uniform Statewide Fee
261	12 or more years	\$20
262	9 or more years but less than 12 years	\$65
263	6 or more years but less than 9 years	\$90
264	3 or more years but less than 6 years	\$135
265	Less than 3 years	\$175
266	(h) \$10 regardless of the age of the vessel if the vessel is:	
267	(i) less than 15 feet in length;	
268	(ii) a canoe;	
269	(iii) a jon boat; or	
270	(iv) a utility boat;	
271	(i) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:	
272	Length of Vessel	Uniform Statewide Fee
273	15 feet or more in length but less than 19 feet in length	\$15
274	19 feet or more in length but less than 23 feet in length	\$25
275	23 feet or more in length but less than 27 feet in length	\$40

276 27 feet or more in length but less than 31 feet in length \$75

277 (j) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
278 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

279	Age of Vessel	Uniform Statewide Fee
280	12 or more years	\$25
281	9 or more years but less than 12 years	\$65
282	6 or more years but less than 9 years	\$80
283	3 or more years but less than 6 years	\$110
284	Less than 3 years	\$150

285 (k) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
286 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

287	Age of Vessel	Uniform Statewide Fee
288	12 or more years	\$50
289	9 or more years but less than 12 years	\$120
290	6 or more years but less than 9 years	\$175
291	3 or more years but less than 6 years	\$220
292	Less than 3 years	\$275

293 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
294 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

295	Age of Vessel	Uniform Statewide Fee
296	12 or more years	\$100
297	9 or more years but less than 12 years	\$180
298	6 or more years but less than 9 years	\$240
299	3 or more years but less than 6 years	\$310
300	Less than 3 years	\$400

301 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
302 sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

303	Age of Vessel	Uniform Statewide Fee
304	12 or more years	\$120
305	9 or more years but less than 12 years	\$250
306	6 or more years but less than 9 years	\$350

307	3 or more years but less than 6 years	\$500
308	Less than 3 years	\$700

309 (4) Notwithstanding Section 59-2-407, tangible personal property subject to the  
 310 uniform statewide fees imposed by this section that is brought into the state shall, as a  
 311 condition of registration, be subject to the uniform statewide fees unless all property taxes or  
 312 uniform fees imposed by the state of origin have been paid for the current calendar year.

313 (5) (a) The revenues collected in each county from the uniform statewide fees imposed  
 314 by this section shall be distributed by the county to each taxing entity in which each item of  
 315 tangible personal property subject to the uniform statewide fees is located in the same  
 316 proportion in which revenues collected from the ad valorem property tax are distributed.

317 (b) Each taxing entity described in Subsection (5)(a) that receives revenues from the  
 318 uniform statewide fees imposed by this section shall distribute the revenues in the same  
 319 proportion in which revenues collected from the ad valorem property tax are distributed.

320 (6) (a) For purposes of the uniform statewide fee imposed by this section, the length of  
 321 a vessel shall be determined as provided in this Subsection (6).

322 (b) (i) Except as provided in Subsection (6)(b)(ii), the length of a vessel shall be  
 323 measured as follows:

- 324 (A) the length of a vessel shall be measured in a straight line; and
- 325 (B) the length of a vessel is equal to the distance between the bow of the vessel and the  
 326 stern of the vessel.

327 (ii) Notwithstanding Subsection (6)(b)(i), the length of a vessel may not include the  
 328 length of:

- 329 (A) a swim deck;
- 330 (B) a ladder;
- 331 (C) an outboard motor; or
- 332 (D) an appurtenance or attachment similar to Subsections (6)(b)(ii)(A) through (C) as  
 333 determined by the commission by rule.

334 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
 335 the commission may by rule define what constitutes an appurtenance or attachment similar to  
 336 Subsections (6)(b)(ii)(A) through (C).

337 (c) The length of a vessel:

338 (i) (A) for a new vessel, is the length:  
339 (I) listed on the manufacturer's statement of origin if the length of the vessel measured  
340 under Subsection (6)(b) is equal to the length of the vessel listed on the manufacturer's  
341 statement of origin; or  
342 (II) listed on a form submitted to the commission by a dealer in accordance with  
343 Subsection (6)(d) if the length of the vessel measured under Subsection (6)(b) is not equal to  
344 the length of the vessel listed on the manufacturer's statement of origin; or  
345 (B) for a vessel other than a new vessel, is the length:  
346 (I) corresponding to the model number if the length of the vessel measured under  
347 Subsection (6)(b) is equal to the length of the vessel determined by reference to the model  
348 number; or  
349 (II) listed on a form submitted to the commission by an owner of the vessel in  
350 accordance with Subsection (6)(d) if the length of the vessel measured under Subsection (6)(b)  
351 is not equal to the length of the vessel determined by reference to the model number; and  
352 (ii) (A) is determined at the time of the:  
353 (I) first registration as defined in Section 41-1a-102 that occurs on or after January 1,  
354 2006; or  
355 (II) first renewal of registration that occurs on or after January 1, 2006; and  
356 (B) may be determined after the time described in Subsection (6)(c)(ii)(A) only if the  
357 commission requests that a dealer or an owner submit a form to the commission in accordance  
358 with Subsection (6)(d).  
359 (d) (i) A form under Subsection (6)(c) shall:  
360 (A) be developed by the commission;  
361 (B) be provided by the commission to:  
362 (I) a dealer; or  
363 (II) an owner of a vessel;  
364 (C) provide for the reporting of the length of a vessel;  
365 (D) be submitted to the commission at the time the length of the vessel is determined in  
366 accordance with Subsection (6)(c)(ii);  
367 (E) be signed by:  
368 (I) if the form is submitted by a dealer, that dealer; or

369 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and  
370 (F) include a certification that the information set forth in the form is true.

371 (ii) A certification made under Subsection (6)(d)(i)(F) is considered as if made under  
372 oath and subject to the same penalties as provided by law for perjury.

373 (iii) (A) A dealer or an owner that submits a form to the commission under Subsection  
374 (6)(c) is considered to have given the dealer's or owner's consent to an audit or review by:

- 375 (I) the commission;
- 376 (II) the county assessor; or
- 377 (III) the commission and the county assessor.

378 (B) The consent described in Subsection (6)(d)(iii)(A) is a condition to the acceptance  
379 of any form.

380 (7) (a) A county that collected a qualifying payment from a qualifying person during  
381 the refund period shall issue a refund to the qualifying person as described in Subsection (7)(b)  
382 if:

- 383 (i) the difference described in Subsection (7)(b) is \$1 or more; and
- 384 (ii) the qualifying person submitted a form in accordance with Subsections (7)(c) and  
385 (d).

386 (b) The refund amount shall be calculated as follows:

387 (i) for a qualifying vehicle, the refund amount is equal to the difference between:

388 (A) the qualifying payment the qualifying person paid on the qualifying vehicle during  
389 the refund period; and

390 (B) the amount of the statewide uniform fee:

- 391 (I) for that qualifying vehicle; and
- 392 (II) that the qualifying person would have been required to pay:

393 (Aa) during the refund period; and

394 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,  
395 Chapter 3, Section 1, been in effect during the refund period; and

396 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:

397 (A) the qualifying payment the qualifying person paid on the qualifying watercraft  
398 during the refund period; and

399 (B) the amount of the statewide uniform fee:

400 (I) for that qualifying watercraft;  
401 (II) that the qualifying person would have been required to pay:  
402 (Aa) during the refund period; and  
403 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,  
404 Chapter 3, Section 1, been in effect during the refund period.

405 (c) Before the county issues a refund to the qualifying person in accordance with  
406 Subsection (7)(a) the qualifying person shall submit a form to the county to verify the  
407 qualifying person is entitled to the refund.

408 (d) (i) A form under Subsection (7)(c) or (8) shall:

409 (A) be developed by the commission;

410 (B) be provided by the commission to the counties;

411 (C) be provided by the county to the qualifying person or tangible personal property  
412 owner;

413 (D) provide for the reporting of the following:

414 (I) for a qualifying vehicle:

415 (Aa) the type of qualifying vehicle; and

416 (Bb) the amount of cubic centimeters displacement;

417 (II) for a qualifying watercraft:

418 (Aa) the length of the qualifying watercraft;

419 (Bb) the age of the qualifying watercraft; and

420 (Cc) the type of qualifying watercraft;

421 (E) be signed by the qualifying person or tangible personal property owner; and

422 (F) include a certification that the information set forth in the form is true.

423 (ii) A certification made under Subsection (7)(d)(i)(F) is considered as if made under  
424 oath and subject to the same penalties as provided by law for perjury.

425 (iii) (A) A qualifying person or tangible personal property owner that submits a form to  
426 a county under Subsection (7)(c) or (8) is considered to have given the qualifying person's  
427 consent to an audit or review by:

428 (I) the commission;

429 (II) the county assessor; or

430 (III) the commission and the county assessor.

431 (B) The consent described in Subsection (7)(d)(iii)(A) is a condition to the acceptance  
432 of any form.

433 (e) The county shall make changes to the commission's records with the information  
434 received by the county from the form submitted in accordance with Subsection (7)(c).

435 (8) A county shall change its records regarding an item of qualifying tangible personal  
436 property if the tangible personal property owner submits a form to the county in accordance  
437 with Subsection (7)(d).

438 (9) (a) For purposes of this Subsection (9) "owner of tangible personal property" means  
439 a person that was required to pay a uniform statewide fee:

440 (i) during the refund period;

441 (ii) in accordance with this section; and

442 (iii) on an item of tangible personal property subject to the uniform statewide fees  
443 imposed by this section.

444 (b) A county that collected revenues from uniform statewide fees imposed by this  
445 section during the refund period shall notify an owner of tangible personal property:

446 (i) of the tangible personal property classification changes made to this section  
447 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;

448 (ii) that the owner of tangible personal property may obtain and file a form to modify  
449 the county's records regarding the owner's tangible personal property; and

450 (iii) that the owner may be entitled to a refund pursuant to Subsection (7).

451 Section 2. **Effective date.**

452 This bill takes effect on January 1, 2010.

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**Legislative Review Note**  
as of 1-21-09 10:42 AM

**Office of Legislative Research and General Counsel**

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**H.B. 116 - Uniform Fees on Canoes**

**Fiscal Note**

2009 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

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