

28 (i) modified for primary use as a temporary dwelling for travel, recreational, or
29 vacation use; and

30 (ii) required to be registered with the state.

31 (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
32 beginning on January 1, 2006, a motor home is:

33 (a) exempt from the tax imposed by Section 59-2-103; and

34 (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee
35 as provided in Subsection (3).

36 (3) The uniform statewide fee described in Subsection (2)(b) is:

37 (a) beginning on January 1, 2006, and ending December 31, 2007, 1.25% of the fair
38 market value of the motor home, as established by the commission; and

39 (b) beginning on January 1, 2008, 1% of the fair market value of the motor home, as
40 established by the commission.

41 (4) ~~H~~→ (a) ←~~H~~ Notwithstanding Section 59-2-407 and subject to Subsection

41a ~~H~~→ [~~59-2-402(2)~~] (4)(b) ←~~H~~ , a motor

42 home subject to the uniform statewide fee imposed by this section that is brought into the state
43 shall, as a condition of registration, be subject to the uniform statewide fee unless all property
44 taxes or uniform fees imposed by the state of origin have been paid for the current calendar
45 year.

45a ~~H~~→ (b) **Subsection (4)(a) does not apply to a motor home that is:**

45b (i) **brought into the state for the sole purpose of selling the motor home to a licensed**
45c **dealer; and**

45d (ii) **purchased for resale by a person licensed as a dealer under Section 41-3-201.** ←~~H~~

46 (5) (a) Each county shall distribute the revenue collected by the county from the
47 uniform statewide fee imposed by this section to each taxing entity in which each motor home
48 subject to the uniform statewide fee is located in the same proportion in which revenue
49 collected from the ad valorem property tax is distributed.

50 (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the
51 uniform statewide fee imposed by this section shall distribute the revenue in the same
52 proportion in which revenue collected from the ad valorem property tax is distributed.

53 (6) An appeal relating to the uniform statewide fee imposed on a motor home by this
54 section shall be filed pursuant to Section 59-2-1005.