

**VEHICLE PROPERTY TAX AMENDMENTS**

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Norman K. Thurston**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill prohibits collection of the uniform fee in lieu of ad valorem tax on a vehicle more than once per calendar year.

**Highlighted Provisions:**

This bill:

▶ prohibits collection of the uniform fee in lieu of ad valorem tax on a vehicle more than once per calendar year; and

▶ provides instructions to limit the collection of the uniform fee in lieu of ad valorem tax on a vehicle registered for only six months.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-2-405.1**, as last amended by Laws of Utah 2012, Chapter 397

**59-2-407**, as last amended by Laws of Utah 2018, Chapters 432 and 436

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

Section 1. Section **59-2-405.1** is amended to read:



28 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**  
29 **Distribution of revenues -- Appeals.**

30 (1) The property described in Subsection (2) is exempt from ad valorem property taxes  
31 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).

32 (2) (a) Except as provided in Subsection (2)(b) and subject to Subsection (6), there is  
33 levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:

34 (i) motor vehicles as defined in Section 41-1a-102 that:

35 (A) are required to be registered with the state; and

36 (B) weigh 12,000 pounds or less; and

37 (ii) state-assessed commercial vehicles required to be registered with the state that  
38 weigh 12,000 pounds or less.

39 (b) The following tangible personal property is exempt from the statewide uniform fee  
40 imposed by this section:

41 (i) aircraft;

42 (ii) tangible personal property subject to a uniform fee imposed by:

43 (A) Section 59-2-405;

44 (B) Section 59-2-405.2; or

45 (C) Section 59-2-405.3; and

46 (iii) tangible personal property that is exempt from state or county ad valorem property  
47 taxes under the laws of this state or of the federal government.

48 (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,  
49 the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

56 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this  
57 section is as follows:

	Age of Vehicle	Uniform Fee
59	12 or more years	\$7.75
60	9 or more years but less than 12 years	\$38.50
61	6 or more years but less than 9 years	\$61.50
62	3 or more years but less than 6 years	\$84.75
63	Less than 3 years	\$115.50

64 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a  
 65 motor vehicle issued a temporary sports event registration certificate in accordance with  
 66 Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period  
 67 specified on the temporary sports event registration certificate regardless of the age of the  
 68 motor vehicle.

69 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is  
 70 brought into the state and is required to be registered in Utah shall, as a condition of  
 71 registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by  
 72 the state of origin have been paid for the current calendar year.

73 (5) (a) The revenues collected in each county from the uniform fee shall be distributed  
 74 by the county to each taxing entity in which the property described in Subsection (2) is located  
 75 in the same proportion in which revenue collected from ad valorem real property tax is  
 76 distributed.

77 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in  
 78 the same proportion in which revenue collected from ad valorem real property tax is  
 79 distributed.

80 (6) (a) Except for a vehicle registered under Section 41-1a-215.5, the uniform fee in  
 81 lieu of the ad valorem tax described and levied in this section may only be collected once per  
 82 calendar year per vehicle.

83 (b) For a vehicle registered under Section 41-1a-215.5, the uniform fee in lieu of ad  
 84 valorem tax described and levied in this section may be collected twice per calendar year per  
 85 vehicle, except that the total amount collected during a calendar year may not exceed an  
 86 amount equal to twice the amount described in Subsection (3)(b) corresponding to the vehicle  
 87 being registered.

88           (c) To determine whether the uniform fee in lieu of ad valorem tax has been paid for a  
89 vehicle during a calendar year, the commission shall consider the due date of the uniform fee in  
90 lieu of ad valorem tax, not the actual payment date.

91           Section 2. Section **59-2-407** is amended to read:

92           **59-2-407. Administration of uniform fees.**

93           (1) (a) Except as provided in Subsection [59-2-405\(4\)](#) or [59-2-405.3\(4\)](#), the uniform fee  
94 authorized in Sections [59-2-404](#), [59-2-405](#), [59-2-405.3](#), and [72-10-110.5](#) shall be assessed at  
95 the same time and in the same manner as ad valorem personal property taxes under Chapter 2,  
96 Part 13, Collection of Taxes, except that in listing personal property subject to the uniform fee  
97 with real property as permitted by Section [59-2-1302](#), the assessor or, if this duty has been  
98 reassigned in an ordinance under Section [17-16-5.5](#), the treasurer shall list only the amount of  
99 the uniform fee due, and not the taxable value of the property subject to the uniform fee.

100           (b) Except as provided in Subsections [59-2-405.1\(4\)](#), [59-2-405.1\(6\)](#), [59-2-405.2\(5\)](#),  
101 and [59-2-405.3\(4\)](#), the uniform fee imposed by Section [59-2-405.1](#), [59-2-405.2](#), or [59-2-405.3](#)  
102 shall be assessed at the time of:

103           (i) registration as defined in Section [41-1a-102](#); and

104           (ii) renewal of registration.

105           (2) The remedies for nonpayment of the uniform fees authorized by Sections [59-2-404](#),  
106 [59-2-405](#), [59-2-405.1](#), [59-2-405.2](#), [59-2-405.3](#), and [72-10-110.5](#) shall be the same as those  
107 provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal  
108 property taxes.

109           Section 3. **Effective date.**

110           This bill takes effect on January 1, 2020.