

SB0073S01 compared with SB0073

~~{deleted text}~~ shows text that was in SB0073 but was deleted in SB0073S01.

inserted text shows text that was not in SB0073 but was inserted into SB0073S01.

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Senator Lincoln Fillmore proposes the following substitute bill:

VEHICLE REGISTRATION FEE AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: ~~{ }~~ Norman K. Thurston

LONG TITLE

General Description:

This bill limits collection of the uniform fee for leased vehicles purchased by the lessee.

Highlighted Provisions:

This bill:

- ▶ prohibits the commission from collecting the uniform fee more than once per ~~{calendar}~~ registration year for a leased vehicle that is purchased by the lessee who has registered the vehicle in the same ~~{calendar}~~ registration year; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

~~{None}~~ This bill provides a special effective date.

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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

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

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

59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --

Distribution of revenues -- Appeals.

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

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

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

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

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

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

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

(i) aircraft;

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

(A) Section 59-2-405;

(B) Section 59-2-405.2; or

(C) Section 59-2-405.3; and

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

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

Age of Vehicle	Uniform Fee
12 or more years	\$10

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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

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

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

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

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

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

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

(6) Except for a vehicle registered under Section 41-1a-215.5, the purchaser of a vehicle is not required to pay the fee described in this section for the ~~calendar~~ registration

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year of the purchase if:

(a) immediately before purchasing the vehicle, the purchaser leased the vehicle and was a registrant of the vehicle; and

(b) while leasing the vehicle, the purchaser paid the fee described in this section for the vehicle that was due the same ~~calendar~~ registration year.

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

59-2-407. Administration of uniform fees.

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

(b) Except as provided in Subsections 59-2-405.1(4), 59-2-405.1(6), 59-2-405.2(5), 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 shall be assessed at the time of:

- (i) registration as defined in Section 41-1a-102; and
- (ii) renewal of registration.

(2) The remedies for nonpayment of the uniform fees authorized by Sections 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 provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

Section 3. Effective date.

This bill takes effect on January 1, 2022.