

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 provides a credit for fees and taxes charged to a person registering a leased vehicle purchased by the lessee.

Highlighted Provisions:

This bill:

- ▶ creates a credit for fees and taxes the Division of Motor Vehicles charged to a person registering a vehicle if the purchaser:
 - registered the leased vehicle as the lessee; and
 - paid the fees and taxes for registering the leased vehicle in the same registration period.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

ENACTS:

41-1a-1225, Utah Code Annotated 1953



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

27 Section 1. Section **41-1a-1225** is enacted to read:

28 **41-1a-1225. Credit for registering leased vehicle purchased by the lessee.**

29 (1) The division shall provide a credit against the fees and taxes charged to a person
30 registering a vehicle under Title 41, Chapter 1a, Motor Vehicle Act, if:

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

33 (b) while leasing the vehicle and during the same registration period, the purchaser
34 paid the fees and taxes charged for registering the vehicle under Title 41, Chapter 1a, Motor
35 Vehicle Act.

36 (2) The division shall apply the credit provided under Subsection (1) by allowing the
37 registration period described in Subsection (1)(b) to remain in effect until expiration.

38 (3) This section applies only to taxes and fees paid by, or on behalf of, the purchaser at
39 the time of the registration described in Subsection (1)(b).

40 Section 2. **Effective date.**

41 This bill takes effect on January 1, 2022.