

**Trailer Registration and Uniform Fee Amendments**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Scott H. Chew**

---

---

**LONG TITLE****General Description:**

This bill allows the owner of certain types of trailers to obtain a lifetime registration and pay a one-time uniform fee in lieu of ad valorem tax.

**Highlighted Provisions:**

This bill:

- ▶ allows an owner of certain types of trailers to register a trailer for the life of the trailer and pay a one-time uniform fee in lieu of ad valorem tax or a uniform statewide fee; and
- ▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**41-1a-228 (Effective 01/01/26)**, as last amended by Laws of Utah 1997, Chapter 360

**41-1a-1206 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapter 483

**59-2-405 (Effective 01/01/26)**, as last amended by Laws of Utah 2008, Chapter 210

---

---

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

Section 1. Section **41-1a-228** is amended to read:

**41-1a-228 (Effective 01/01/26). Special lifetime trailer registration -- Property tax or in lieu fees.**

(1)(a) The owner of a trailer or semitrailer used as a commercial vehicle may obtain an alternative special registration and license plate valid for the life of the trailer while the trailer is possessed by the registrant.

(b) The owner of a trailer that is used as an intrastate commercial trailer that is not a travel trailer may obtain an alternative special registration and license plate valid for the life of the trailer while the trailer is possessed by the registrant.

32 (2)(a) ~~[The owner must file,]~~ Except as provided in Subsection (3), the owner shall file,  
 33 on or before January 31 of each year after the year of issuance of the special  
 34 registration and license plate, a certificate from the assessing authority to the effect  
 35 that any property tax or in lieu fee due for the current year has been paid.  
 36 ~~[(3)]~~ (b) If property tax or the in lieu fee is not paid, registration is suspended or revoked.  
 37 (3) The owner of a trailer described in Subsection (1)(b) may elect to pay a one-time in lieu  
 38 fee for the life of the trailer while the trailer is possessed by the registrant as provided in  
 39 Section 59-2-405.

40 Section 2. Section **41-1a-1206** is amended to read:

41 **41-1a-1206 (Effective 01/01/26). Registration fees -- Fees by gross laden weight.**

42 (1) Except as provided in Subsections (2) and (3), at the time application is made for  
 43 registration or renewal of registration of a vehicle or combination of vehicles under this  
 44 chapter, a registration fee shall be paid to the division as follows:

- 45 (a) \$46.00 for each motorcycle;
- 46 (b) \$44 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding  
 47 motorcycles;
- 48 (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202  
 49 or is registered under Section 41-1a-301:
- 50 (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or  
 51 (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or  
 52 less gross unladen weight;
- 53 (d)(i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds  
 54 gross laden weight; plus  
 55 (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 56 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding  
 57 farm trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden  
 58 weight; plus  
 59 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 60 (f)(i) \$69.50 for each park model recreational vehicle over 12,000 pounds, but not  
 61 exceeding 14,000 pounds gross laden weight; plus  
 62 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 63 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;
- 64 (h) in addition to the fee described in Subsection (1)(b):
- 65 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:

- 66 (A) each electric motor vehicle; and
- 67 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
- 68 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 69 propane;
- 70 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 71 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 72 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
- 73 model year of 1983 or newer, 50 cents; and
- 74 (j) \$28.50 for each roadable aircraft.
- 75 (2)(a) At the time application is made for registration or renewal of registration of a
- 76 vehicle under this chapter for a six-month registration period under Section
- 77 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 78 (i) \$34.50 for each motorcycle; and
- 79 (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight,
- 80 excluding motorcycles.
- 81 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
- 82 registration of a vehicle under this chapter for a six-month registration period under
- 83 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 84 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 85 (A) each electric motor vehicle; and
- 86 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
- 87 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 88 propane;
- 89 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 90 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 91 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 92 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 93 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
- 94 shall also pay an additional \$7 as part of the registration fee; and
- 95 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
- 96 pay an additional \$5 as part of the registration fee.
- 97 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
- 98 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 99 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),

- 100 by taking the registration fee rate for the previous year and adding an amount  
101 equal to the greater of:
- 102 (A) an amount calculated by multiplying the registration fee of the previous year  
103 by the actual percentage change during the previous fiscal year in the  
104 Consumer Price Index; and  
105 (B) 0.
- 106 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually  
107 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and  
108 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and  
109 adding an amount equal to the greater of:
- 110 (A) an amount calculated by multiplying the registration fee of the previous year  
111 by the actual percentage change during the previous fiscal year in the  
112 Consumer Price Index; and  
113 (B) 0.
- 114 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the  
115 nearest 25 cents.
- 116 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or  
117 older is \$40.
- 118 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal  
119 of registration fees under Subsection (1).
- 120 (c) A vehicle with a Purple Heart special group license plate issued on or before  
121 December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group  
122 License Plates, is exempt from the registration fees under Subsection (1).
- 123 (d) A camper is exempt from the registration fees under Subsection (1).
- 124 (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor  
125 vehicle shall register for the total gross laden weight of all units of the combination if the  
126 total gross laden weight of the combination exceeds 12,000 pounds.
- 127 (6)(a) Registration fee categories under this section are based on the gross laden weight  
128 declared in the licensee's application for registration.
- 129 (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of  
130 2,000 pounds is a full unit.
- 131 (7) The owner of a ~~commercial trailer or commercial semitrailer~~ trailer described in  
132 Section 41-1a-228 may, as an alternative to registering under Subsection (1)(c), apply  
133 for and obtain a special registration and license plate, as provided in Section 41-1a-228,

134 for a fee of \$130.

135 (8) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck  
136 unless:

137 (a) the truck meets the definition of a farm truck under Section 41-1a-102; and

138 (b)(i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or

139 (ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner  
140 submits to the division a certificate of emissions inspection or a waiver in  
141 compliance with Section 41-6a-1642.

142 (9) A violation of Subsection (8) is an infraction that shall be punished by a fine of not less  
143 than \$200.

144 (10) Trucks used exclusively to pump cement, bore wells, or perform crane services with a  
145 crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees  
146 required for those vehicles under this section.

147 Section 3. Section **59-2-405** is amended to read:

148 **59-2-405 (Effective 01/01/26). Uniform fee on tangible personal property**  
149 **required to be registered with the state -- Distribution of revenues -- Appeals.**

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

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

155 (i) motor vehicles required to be registered with the state that weigh 12,001 pounds or  
156 more;

157 (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered  
158 with the state;

159 (iii) watercraft required to be registered with the state;

160 (iv) recreational vehicles required to be registered with the state; and

161 (v) all other tangible personal property required to be registered with the state before  
162 it is used on a public highway, on a public waterway, on public land, or in the air.

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

165 (i) aircraft;

166 (ii) state-assessed commercial vehicles;

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

- 168 (A) Section 59-2-405.1;  
169 (B) Section 59-2-405.2; or  
170 (C) Section 59-2-405.3; and  
171 (iv) personal property that is exempt from state or county ad valorem property taxes  
172 under the laws of this state or of the federal government.
- 173 (3)(a) [~~Beginning on January 1, 1999,~~] Except as provided in Subsection (3)(b), the  
174 uniform fee is 1.5% of the fair market value of the personal property, as established  
175 by the commission.
- 176 (b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay a  
177 one-time uniform fee in lieu of the ad valorem tax, which is \$150.
- 178 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought  
179 into the state and is required to be registered in Utah shall, as a condition of registration,  
180 be subject to the uniform fee unless all property taxes or uniform fees imposed by the  
181 state of origin have been paid for the current calendar year.
- 182 (5)(a) The revenues collected in each county from the uniform fee shall be distributed  
183 by the county to each taxing entity in which the property described in Subsection (2)  
184 is located in the same proportion in which revenue collected from ad valorem real  
185 property tax is distributed.
- 186 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in  
187 the same proportion in which revenue collected from ad valorem real property tax is  
188 distributed.
- 189 (6) An appeal relating to the uniform fee imposed on the tangible personal property  
190 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

191 Section 4. **Effective Date.**

192 This bill takes effect on January 1, 2026.