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Vehicle Registration Changes

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Ariel Defay

Senate Sponsor:

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LONG TITLE**General Description:**

This bill amends vehicle registration notification requirements and provides an option for a two-year registration period for certain vehicles.

Highlighted Provisions:

This bill:

- ▶ changes the default notification for vehicle registration reminders to electronic notification;
- ▶ allows a person to select a mail option for notification of vehicle registration;
- ▶ provides an option for a two-year vehicle registration period for a trailer, off-highway vehicle, street-legal all-terrain vehicle, or electric motor vehicle;
- ▶ provides for the calculation and deposit of registration and various other fees and taxes due at the time of registration to account for a 24-month vehicle registration period; 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-203**, as last amended by Laws of Utah 2024, Chapter 483
- 41-1a-215.5**, as last amended by Laws of Utah 2012, Chapter 397
- 41-1a-402**, as last amended by Laws of Utah 2024, Chapter 251
- 41-1a-1201**, as last amended by Laws of Utah 2024, Chapter 483
- 41-1a-1204**, as last amended by Laws of Utah 2023, Chapter 33
- 41-1a-1206**, as last amended by Laws of Utah 2024, Chapter 483
- 41-1a-1218**, as last amended by Laws of Utah 2024, Chapter 236
- 41-1a-1219**, as enacted by Laws of Utah 1996, Chapter 170

31 **41-1a-1221**, as last amended by Laws of Utah 2018, Chapters 424, 469
 32 **41-1a-1222**, as last amended by Laws of Utah 2024, Chapter 438
 33 **41-22-3**, as last amended by Laws of Utah 2024, Chapter 236
 34 **41-22-3.5**, as enacted by Laws of Utah 2003, Chapter 317
 35 **41-22-8**, as last amended by Laws of Utah 2024, Chapter 289
 36 **41-22-19**, as last amended by Laws of Utah 2023, Chapter 11 and last amended by
 37 Coordination Clause, Laws of Utah 2023, Chapter 33
 38 **41-22-33**, as last amended by Laws of Utah 2022, Chapter 68
 39 **41-22-34**, as last amended by Laws of Utah 2013, Chapter 295
 40 **59-2-405.1**, as last amended by Laws of Utah 2012, Chapter 397
 41 **59-2-405.2**, as last amended by Laws of Utah 2023, Chapter 159

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

44 Section 1. Section **41-1a-203** is amended to read:

45 **41-1a-203 . Prerequisites for registration, transfer of ownership, or registration**
 46 **renewal.**

47 (1)(a)~~[(i)]~~ Except as provided in Subsections (1)(b) and (1)(c), the division shall [~~mail~~
 48 a] provide electronic notification to the owner of a vehicle at least 30 days before
 49 the date the vehicle's registration is due to expire.

50 [~~(ii) The division shall ensure that mailing of notifications described in Section~~
 51 ~~(1)(a)(i) begins as soon as practicable.]~~

52 (b)(i) The division shall provide a process for a vehicle owner to choose to receive [~~]~~
 53 ~~electronic]~~ notification of the pending expiration of a vehicle's registration through
 54 the mail.

55 (ii) If a vehicle owner chooses [~~electronic]~~ mail notification, the division shall [~~notify~~
 56 ~~by email]~~ mail the notification to the owner of a vehicle at least 30 days before
 57 the date the vehicle's registration is due to expire.

58 [~~(e) If at the time the owner renews the vehicle registration, the previous registration~~
 59 ~~period has been expired at least 270 days, the division is not required to comply with~~
 60 ~~the notification requirement described in Subsection (1) for the next registration~~
 61 ~~period.]~~

62 (c) An individual may elect to receive notification through both electronic means and the
 63 mail.

64 (2) Except as otherwise provided, before registration of a vehicle, an owner shall:

- 65 (a) obtain an identification number inspection under Section 41-1a-204;
66 (b) obtain a certificate of emissions inspection, if required in the current year, as
67 provided under Section 41-6a-1642;
68 (c) pay property taxes, the in lieu fee, or receive a property tax clearance under Section
69 41-1a-206 or 41-1a-207;
70 (d) pay the automobile driver education tax required by Section 41-1a-208;
71 (e) pay the applicable registration fee under Part 12, Fee and Tax Requirements;
72 (f) pay the uninsured motorist identification fee under Section 41-1a-1218, if applicable;
73 (g) pay the motor carrier fee under Section 41-1a-1219, if applicable;
74 (h) pay any applicable local emissions compliance fee under Section 41-1a-1223;
75 (i) pay the taxes applicable under Title 59, Chapter 12, Sales and Use Tax Act; and
76 (j) for a roadable aircraft, provide proof of registration of the roadable aircraft as an
77 aircraft under Section 72-10-109.

78 (3) In addition to the requirements in Subsection (1), an owner of a vehicle that has not
79 been previously registered or that is currently registered under a previous owner's name
80 shall apply for a valid certificate of title in the owner's name before registration.

81 (4) The division may not issue a new registration, transfer of ownership, or registration
82 renewal under Section 73-18-7 for a vessel or outboard motor that is subject to this
83 chapter unless a certificate of title has been or is in the process of being issued in the
84 same owner's name.

85 (5) The division may not issue a new registration, transfer of ownership, or registration
86 renewal under Section 41-22-3 for an off-highway vehicle that is subject to this chapter
87 unless a certificate of title has been or is in the process of being issued in the same
88 owner's name.

89 (6) The division may not issue a registration renewal for a motor vehicle if the division has
90 received a hold request for the motor vehicle for which a registration renewal has been
91 requested as described in:

92 (a) Section 72-1-213.1; or

93 (b) Section 72-6-118.

94 Section 2. Section **41-1a-215.5** is amended to read:

95 **41-1a-215.5 . Alternative term registration.**

96 (1)[(a)] Subject to the requirements of this section, a person may register a motorcycle
97 or motor vehicle of 12,000 pounds or less gross laden weight for a six-month period
98 that begins on the first day of the calendar month of registration and expires on the

99 last day of the sixth month of registration.

100 ~~[(b) If the last day of the registration period falls on a day in which the appropriate state~~
 101 ~~or county offices are not open for business, the registration of the vehicle is extended~~
 102 ~~to midnight of the next business day.]~~

103 (2)(a) A person may register the following types of vehicles for a 24-month period that
 104 begins the first day of the calendar month of registration and expires on the last day
 105 of the 24th month of registration:

106 (i) a trailer;

107 (ii) an electric motor vehicle;

108 (iii) an off-highway vehicle as described in Section 41-22-3; or

109 (iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section
 110 41-22-3.

111 (b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301 is
 112 not eligible for a 24-month registration.

113 (c) To register a vehicle for a 24-month period as provided in this Subsection (2), the
 114 person is required to pay double the amount of any tax or fee that would be due for
 115 the same vehicle registered for a 12-month period.

116 (3) If the last day of the registration period falls on a day in which the appropriate state or
 117 county offices are not open for business, the registration of the vehicle is extended to
 118 midnight of the next business day.

119 ~~[(2)] (4) A registration under this section is subject to this chapter.~~

120 ~~[(3) The option to register a motorcycle or motor vehicle under this section shall be~~
 121 ~~available to a person when the division:]~~

122 ~~[(a) has implemented the division's GenTax system; and]~~

123 ~~[(b) at least 30 days before implementing the division's GenTax system as described in~~
 124 ~~Subsection (3)(a), has provided notice in a conspicuous place on the division's~~
 125 ~~website stating:]~~

126 ~~[(i) the date the commission will implement the GenTax system; and]~~

127 ~~[(ii) that, at the time the commission implements the GenTax system, the option to~~
 128 ~~register a motorcycle or motor vehicle for a six-month registration period will be~~
 129 ~~available.]~~

130 Section 3. Section **41-1a-402** is amended to read:

131 **41-1a-402 . Standard license plates -- Required colors, numerals, and letters --**
 132 **Expiration.**

- 133 (1)(a) Upon registering a vehicle, the division shall issue to the owner a standard license
134 plate described in Subsection (1)(b) unless the division issues to the owner:
- 135 (i) a special group license plate in accordance with Section 41-1a-418; or
 - 136 (ii) an apportioned vehicle license plate in accordance with Section 41-1a-301.
- 137 (b) The division may offer up to four standard license plate options at one time, each
138 with a different design as follows:
- 139 (i) two designs that incorporate one or more elements that represent the state's
140 economy or geography;
 - 141 (ii) one design that represents the state's values or culture; and
 - 142 (iii) one design that commemorates a current event relevant to the state or a
143 significant anniversary of a historic event relevant to the state.
- 144 (c) The division shall offer:
- 145 (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period;
146 and
 - 147 (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.
- 148 (d) The division may not offer more than four standard license plate designs at any one
149 time.
- 150 (2) Before the division may offer a design described in Subsection (1)(b), the division shall:
- 151 (a) consult with the Utah Department of Cultural and Community Engagement regarding
152 the proposed design;
 - 153 (b) identify which current standard license plate design will be replaced by the proposed
154 design; and
 - 155 (c) submit the proposed design to the commission.
- 156 (3)(a) If the commission receives a submission for a proposed design of a standard
157 license plate as described in Subsection (2)(c), or a sponsored special group license
158 plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group
159 License Plates, the commission shall notify:
- 160 (i) the governor;
 - 161 (ii) the speaker of the House of Representatives; and
 - 162 (iii) the president of the Senate.
- 163 (b) After receiving a notification described in Subsection (3)(a):
- 164 (i) the governor shall appoint an individual to the license plate design review board
165 described in Subsection (3)(c);
 - 166 (ii) the speaker of the House of Representatives shall appoint a member of the House

- 167 of Representatives to the license plate design review board described in
168 Subsection (3)(c); and
- 169 (iii) the president of the Senate shall appoint a member of the Senate to the license
170 plate design review board described in Subsection (3)(c).
- 171 (c)(i) The license plate design review board, comprised of the members appointed as
172 described in Subsection (3)(b), shall review proposed license plate designs.
- 173 (ii) The member of the license plate design review board appointed by the governor
174 shall serve as chair and convene the license plate design review board.
- 175 (iii) The license plate design review board shall:
- 176 (A) review each proposed license plate design; and
177 (B) vote whether to approve or reject the proposed license plate design.
- 178 (iv) If all three members of the license plate design review board are not present, the
179 license plate design review board may not consider or vote on a proposed license
180 plate design.
- 181 (v) The license plate design review board shall notify the commission and the
182 division regarding the results of the vote to approve each proposed license plate
183 design.
- 184 (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and
185 Public Meetings Act.
- 186 (e) If the license plate design review board approves a proposed license plate design, the
187 division may begin the processes necessary for production and distribution of the
188 license plate.
- 189 (4)(a) Except as provided in Subsection (4)(b), the division may not order or produce a
190 standard license plate that is discontinued under this section.
- 191 (b) The division may issue a discontinued standard license plate until the division
192 exhausts the discontinued standard license plate's remaining stock.
- 193 (5)(a) Each license plate shall have displayed on it:
- 194 (i) the registration number assigned to the vehicle for which the license plate is issued;
195 (ii) the name of the state; and
196 (iii) unless exempted by Section 41-1a-301 or 41-1a-407, a registration decal
197 showing the date of expiration displayed in accordance with Subsection (8).
- 198 (b) No later than July 1, 2025, each license plate:
- 199 (i) shall have an embossed edge around the perimeter of the plate; and
200 (ii) may not have embossed registration numbers or characters.

- 201 (6) If registration is extended by affixing a registration decal to the license plate, the
202 expiration date of the registration decal governs the expiration date of the license plate.
- 203 (7)(a)(i) Except as provided under Subsection (7)(b), Subsection 41-1a-215(2),
204 Subsection 41-1a-215.5(2), and Section 41-1a-216, a license plate shall be
205 renewed annually.
- 206 (ii)(A) The division shall issue the vehicle owner a month registration decal and a
207 year registration decal upon the vehicle's first registration with the division.
- 208 (B) The division shall issue the vehicle owner only a year registration decal upon
209 subsequent renewals of registration to validate registration renewal.
- 210 (b) Beginning on January 1, 2025, the division shall issue one registration decal
211 displaying both the month and year.
- 212 (8)(a) Except as otherwise provided in Subsection (8)(b) and by rule:
- 213 (i) the month registration decal issued in accordance with Subsection (7) shall be
214 displayed on the license plate in the left position; and
- 215 (ii) the year registration decal issued in accordance with Subsection (7) shall be
216 displayed on the license plate in the right position.
- 217 (b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper
218 right position.
- 219 (9) The current year registration decal issued in accordance with Subsection (7) shall be
220 placed over or in place of the previous year registration decal.
- 221 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued
222 upon application and payment of the fees required under Section 41-1a-1211 or
223 41-1a-1212.
- 224 (11)(a) A violation of this section is an infraction.
- 225 (b) A court shall waive a fine for a violation under this section if:
- 226 (i) the registration for the vehicle was current at the time of the citation; and
- 227 (ii) the person to whom the citation was issued provides, within 21 business days,
228 evidence that the license plate and registration decal are properly displayed in
229 compliance with this section.
- 230 (12) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
231 division may make rules regarding the placement and positioning of registration decal
232 on a license plate issued by the division.
- 233 Section 4. Section **41-1a-1201** is amended to read:
234 **41-1a-1201 . Disposition of fees.**

- 235 (1) All fees received and collected under this part shall be transmitted daily to the state
236 treasurer.
- 237 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,
238 41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected
239 under this part shall be deposited into the Transportation Fund.
- 240 (3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), (7), and (9), and
241 Section 41-1a-1212 shall be deposited into the License Plate Restricted Account created
242 in Section 41-1a-122.
- 243 (4)(a) Except as provided in Subsections (3) and (4)(b) and Section 41-1a-1205, the
244 expenses of the commission in enforcing and administering this part shall be
245 provided for by legislative appropriation from the revenues of the Transportation
246 Fund.
- 247 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a)
248 and (b) for each vehicle registered for a six-month registration period under Section
249 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing
250 and administering this part.
- 251 (c) Fifty cents of the registration fee imposed under Subsection 41-1a-1206(1)(i) for
252 each vintage vehicle that has a model year of 1983 or newer may be used by the
253 commission to cover the costs incurred in enforcing and administering this part.
- 254 (5)(a) The following portions of the registration fees imposed under Section 41-1a-1206
255 for each vehicle shall be deposited into the Transportation Investment Fund of 2005
256 created in Section 72-2-124:
- 257 (i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b),
258 (1)(f), (4), and (7);
- 259 (ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and
260 (1)(c)(ii);
- 261 (iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);
- 262 (iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);
- 263 (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);
- 264 (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and
- 265 (vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).
- 266 (b) The following portions of the registration fees collected for each vehicle registered
267 for a six-month registration period under Section 41-1a-215.5 shall be deposited into
268 the Transportation Investment Fund of 2005 created in Section 72-2-124:

- 269 (i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and
270 (ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).
- 271 (6)(a) Ninety-four cents of each registration fee imposed under Subsections 41-1a-1206
272 (1)(a) and (b) for each vehicle shall be deposited into the Public Safety Restricted
273 Account created in Section 53-3-106.
- 274 (b) Seventy-one cents of each registration fee imposed under Subsections 41-1a-1206
275 (2)(a) and (b) for each vehicle registered for a six-month registration period under
276 Section 41-1a-215.5 shall be deposited into the Public Safety Restricted Account
277 created in Section 53-3-106.
- 278 (7)(a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a)
279 and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact
280 Restricted Account created in Section 53-8-214.
- 281 (b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and
282 (b) for each vehicle registered for a six-month registration period under Section
283 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted
284 Account created in Section 53-8-214.
- 285 (8) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each
286 motorcycle shall be deposited into the Brain and Spinal Cord Injury Fund created in
287 Section 26B-1-318.
- 288 (9)(a) Beginning on January 1, 2024, subject to Subsection (9)(b), \$2 of each registration
289 fee imposed under Section 41-1a-1206 shall be deposited into the Rural
290 Transportation Infrastructure Fund created in Section 72-2-133.
- 291 (b) Beginning on January 1, 2025, and each January 1 thereafter, the amount described
292 in Subsection (9)(a) shall be annually adjusted by taking the amount deposited the
293 previous year and adding an amount equal to the greater of:
- 294 (i) an amount calculated by multiplying the amount deposited by the previous year by
295 the actual percentage change during the previous fiscal year in the Consumer Price
296 Index; and
297 (ii) 0.
- 298 (c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the
299 nearest 1 cent.
- 300 (10) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
301 deposits under this section are double the amounts due for a 12-month registration of the
302 same vehicle.

303 Section 5. Section **41-1a-1204** is amended to read:

304 **41-1a-1204 . Automobile driver education fee -- Amount -- When paid --**

305 **Exception.**

306 (1) Each year there is levied and shall be paid to the commission the automobile driver
307 education fee.

308 (2)(a) Except as provided in Subsections (2)(b) and (c), the fee is \$2.50 upon each motor
309 vehicle to be registered for a one-year registration period.

310 (b) The fee is \$2.00 upon each motor vehicle to be registered under Section 41-1a-215.5
311 for a six-month registration period.

312 (c) The following registrations are exempt from the fee in Subsection (2)(a) or (b):

313 (i) a motorcycle registration; and

314 (ii) a registration of a vehicle with a Purple Heart special group license plate issued:

315 (A) on or before December 31, 2023; or

316 (B) in accordance with Part 16, Sponsored Special Group License Plates.

317 (3) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
318 fee amounts are double the amounts due for a 12-month registration of the same vehicle.

319 Section 6. Section **41-1a-1206** is amended to read:

320 **41-1a-1206 . Registration fees -- Fees by gross laden weight.**

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

324 (a) \$46.00 for each motorcycle;

325 (b) \$44 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding
326 motorcycles;

327 (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202
328 or is registered under Section 41-1a-301:

329 (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or

330 (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or
331 less gross unladen weight;

332 (d)(i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds
333 gross laden weight; plus

334 (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight;

335 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding
336 farm trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden

- 337 weight; plus
- 338 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 339 (f)(i) \$69.50 for each park model recreational vehicle over 12,000 pounds, but not
- 340 exceeding 14,000 pounds gross laden weight; plus
- 341 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 342 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;
- 343 (h) in addition to the fee described in Subsection (1)(b):
- 344 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 345 (A) each electric motor vehicle; and
- 346 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
- 347 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 348 propane;
- 349 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 350 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 351 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
- 352 model year of 1983 or newer, 50 cents; and
- 353 (j) \$28.50 for each roadable aircraft.
- 354 (2)(a) At the time application is made for registration or renewal of registration of a
- 355 vehicle under this chapter for a six-month registration period under Section
- 356 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 357 (i) \$34.50 for each motorcycle; and
- 358 (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight,
- 359 excluding motorcycles.
- 360 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
- 361 registration of a vehicle under this chapter for a six-month registration period under
- 362 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 363 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 364 (A) each electric motor vehicle; and
- 365 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
- 366 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 367 propane;
- 368 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 369 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 370 (3)(a) Beginning on January 1, 2024, at the time of registration:

- 371 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
372 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
373 shall also pay an additional \$7 as part of the registration fee; and
- 374 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
375 pay an additional \$5 as part of the registration fee.
- 376 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
377 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
378 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),
379 by taking the registration fee rate for the previous year and adding an amount
380 equal to the greater of:
- 381 (A) an amount calculated by multiplying the registration fee of the previous year
382 by the actual percentage change during the previous fiscal year in the
383 Consumer Price Index; and
- 384 (B) 0.
- 385 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually
386 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and
387 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and
388 adding an amount equal to the greater of:
- 389 (A) an amount calculated by multiplying the registration fee of the previous year
390 by the actual percentage change during the previous fiscal year in the
391 Consumer Price Index; and
- 392 (B) 0.
- 393 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the
394 nearest 25 cents.
- 395 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or
396 older is \$40.
- 397 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal
398 of registration fees under Subsection (1).
- 399 (c) A vehicle with a Purple Heart special group license plate issued on or before
400 December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group
401 License Plates, is exempt from the registration fees under Subsection (1).
- 402 (d) A camper is exempt from the registration fees under Subsection (1).
- 403 (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor
404 vehicle shall register for the total gross laden weight of all units of the combination if the

405 total gross laden weight of the combination exceeds 12,000 pounds.

406 (6)(a) Registration fee categories under this section are based on the gross laden weight
407 declared in the licensee's application for registration.

408 (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of
409 2,000 pounds is a full unit.

410 (7) The owner of a commercial trailer or commercial semitrailer may, as an alternative to
411 registering under Subsection (1)(c), apply for and obtain a special registration and
412 license plate for a fee of \$130.

413 (8) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
414 fee amounts are double the amounts due for a 12-month registration of the same vehicle.

415 ~~[(8)]~~ (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm
416 truck unless:

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

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

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

422 ~~[(9)]~~ (10) A violation of Subsection ~~[(8)]~~ (9) is an infraction that shall be punished by a fine
423 of not less than \$200.

424 ~~[(10)]~~ (11) Trucks used exclusively to pump cement, bore wells, or perform crane services
425 with a crane lift capacity of five or more tons, are exempt from 50% of the amount of
426 the fees required for those vehicles under this section.

427 Section 7. Section **41-1a-1218** is amended to read:

428 **41-1a-1218 . Uninsured motorist identification fee for tracking motor vehicle**
429 **insurance -- Exemption -- Deposit.**

430 (1)(a) Except as provided in Subsections (1)(b) and (c), at the time application is made
431 for registration or renewal of registration under this chapter, the applicant shall pay
432 an uninsured motorist identification fee of:

433 (i) \$1 on each motor vehicle or street-legal all-terrain vehicle; or

434 (ii) \$2 on each motorboat.

435 (b) Except as provided in Subsection (1)(c), at the time application is made for
436 registration or renewal of registration of a motor vehicle for a six-month registration
437 period under Section 41-1a-215.5, the applicant shall pay an uninsured motorist
438 identification fee of 75 cents on each motor vehicle.

- 439 (c) The following are exempt from the fee required under Subsection (1)(a) or (b):
- 440 (i) a commercial vehicle registered as part of a fleet under Section 41-1a-222 or
- 441 Section 41-1a-301;
- 442 (ii) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209
- 443 or Subsection 41-1a-419(3); and
- 444 (iii) a motor vehicle with a Purple Heart special group license plate issued:
- 445 (A) on or before December 31, 2023; or
- 446 (B) in accordance with Part 16, Sponsored Special Group License Plates.

447 (2) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the

448 fee amounts under this section are double the amounts due for the same vehicle

449 registered for a 12-month period.

450 [~~2~~] (3) The revenue generated under this section shall be deposited in the Uninsured

451 Motorist Identification Restricted Account created in Section 41-12a-806.

452 Section 8. Section **41-1a-1219** is amended to read:

453 **41-1a-1219 . Motor carrier fee.**

- 454 (1) At the time application is made for registration or renewal of registration of a motor
- 455 vehicle or combination of motor vehicles over 12,000 pounds gross laden weight, the
- 456 applicant shall pay a motor carrier fee of \$6 for each motor vehicle or combination of
- 457 motor vehicles.
- 458 (2) This fee is in addition to the registration fees under Subsections 41-1a-1206(1)(d) and (e).
- 459 (3) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
- 460 fee amounts under this section are double the amounts due for the same vehicle
- 461 registered for a 12-month period.

462 Section 9. Section **41-1a-1221** is amended to read:

463 **41-1a-1221 . Fees to cover the cost of electronic payments.**

- 464 (1) As used in this section:
- 465 (a) "Electronic payment" means use of any form of payment processed through
- 466 electronic means, including credit cards, debit cards, and automatic clearinghouse
- 467 transactions.
- 468 (b) "Electronic payment fee" means the fee assessed to defray:
- 469 (i) the charge, discount fee, or processing fee charged by credit card companies or
- 470 processing agents to process an electronic payment; or
- 471 (ii) costs associated with the purchase of equipment necessary for processing
- 472 electronic payments.

- 473 (2)(a) The Motor Vehicle Division may collect an electronic payment fee on all
474 registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b),
475 (2)(a), (2)(b), and (4).
- 476 (b) The fee described in Subsection (2)(a):
- 477 (i) shall be imposed regardless of the method of payment for a particular transaction;
478 and
- 479 (ii) need not be separately identified from the fees imposed for registration and
480 renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b),
481 and (4).
- 482 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
483 the electronic fee amounts under this section are double the amounts due for the same
484 vehicle registered for a 12-month period.
- 485 (3) The division shall establish the fee according to the procedures and requirements of
486 Section 63J-1-504.
- 487 (4) A fee imposed under this section:
- 488 (a) shall be deposited in the Electronic Payment Fee Restricted Account created by
489 Section 41-1a-121; and
- 490 (b) is not subject to Subsection 63J-1-105(3) or (4).
- 491 Section 10. Section **41-1a-1222** is amended to read:
- 492 **41-1a-1222 . Local option highway construction and transportation corridor**
493 **preservation fee -- Exemptions -- Deposit -- Transfer -- County ordinance -- Notice.**
- 494 (1) As used in this section, "unincorporated" means the same as that term is defined in
495 Section 10-1-104.
- 496 (2)(a)(i) Except as provided in Subsection (2)(a)(ii), a county legislative body may
497 impose a local option highway construction and transportation corridor
498 preservation fee of up to \$10 on each motor vehicle registration within the county.
- 499 (ii) A county legislative body may impose a local option highway construction and
500 transportation corridor preservation fee of up to \$7.75 on each motor vehicle
501 registration for a six-month registration period under Section 41-1a-215.5 within
502 the county.
- 503 (iii) A fee imposed under Subsection (2)(a)(i) or (ii) shall be set in whole dollar
504 increments.
- 505 (b)(i) If imposed under Subsection (2)(a), at the time application is made for
506 registration or renewal of registration of a motor vehicle under this chapter, the

507 applicant shall pay the local option highway construction and transportation
508 corridor preservation fee established by the county legislative body.

509 (ii) If imposed under Subsection (2)(a), at the time application is made for
510 registration or renewal of registration of a vehicle under this chapter for a
511 24-month period as provided in Section 41-1a-215.5, the applicant shall pay
512 double the amount of the local option highway construction and transportation
513 corridor preservation fee established by the county legislative body for the same
514 vehicle registered for a 12-month period.

515 (c) The following are exempt from the fee required under Subsection (2)(a):

516 (i) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209
517 or Subsection 41-1a-419(3);

518 (ii) a commercial vehicle with an apportioned registration under Section 41-1a-301;
519 and

520 (iii) a motor vehicle with a Purple Heart special group license plate issued:

521 (A) on or before December 31, 2023; or

522 (B) in accordance with Part 16, Sponsored Special Group License Plates.

523 (3)(a) Except as provided in Subsection (3)(b), the revenue generated under this section
524 shall be:

525 (i) deposited in the Local Highway and Transportation Corridor Preservation Fund
526 created in Section 72-2-117.5;

527 (ii) credited to the county from which it is generated; and

528 (iii) used and distributed in accordance with Section 72-2-117.5.

529 (b) The revenue generated by a fee imposed under this section in a county of the first
530 class shall be deposited or transferred as follows:

531 (i) 50% of the revenue shall be:

532 (A) deposited in the County of the First Class Highway Projects Fund created in
533 Section 72-2-121; and

534 (B) used in accordance with Section 72-2-121;

535 (ii) 30% of the revenue shall be deposited, credited, and used as provided in
536 Subsection (3)(a); and

537 (iii) 20% of the revenue shall be transferred to the legislative body of a county of the
538 first class.

539 (4) Beginning in a fiscal year beginning on or after July 1, 2023, and for 15 years thereafter,
540 the legislative body of the county of the first class shall annually transfer, from the

- 541 revenue transferred to the legislative body of a county of the first class as described in
 542 Subsection (3)(b)(iii):
- 543 (a) \$300,000 to Kearns; and
 544 (b) \$225,000 to Magna.
- 545 (5) To impose or change the amount of a fee under this section, the county legislative body
 546 shall pass an ordinance:
- 547 (a) approving the fee;
 548 (b) setting the amount of the fee; and
 549 (c) providing an effective date for the fee as provided in Subsection (6).
- 550 (6)(a) If a county legislative body enacts, changes, or repeals a fee under this section, the
 551 enactment, change, or repeal shall take effect on July 1 if the commission receives
 552 notice meeting the requirements of Subsection (6)(b) from the county prior to April 1.
 553 (b) The notice described in Subsection (6)(a) shall:
- 554 (i) state that the county will enact, change, or repeal a fee under this part;
 555 (ii) include a copy of the ordinance imposing the fee; and
 556 (iii) if the county enacts or changes the fee under this section, state the amount of the
 557 fee.

558 Section 11. Section **41-22-3** is amended to read:

559 **41-22-3 . Registration of vehicles -- Application -- Issuance of sticker and card --**

560 **Proof of property tax payment -- Records.**

- 561 (1)(a) Unless exempted under Section 41-22-9, a person may not operate or place and an
 562 owner may not give another person permission to operate or place any off-highway
 563 vehicle on any public land, trail, street, or highway in this state unless the
 564 off-highway vehicle is registered under this chapter for the current year.
- 565 (b) Unless exempted under Section 41-22-9, a dealer may not sell an off-highway
 566 vehicle which can be used on any public land, trail, street, or highway in this state,
 567 unless the off-highway vehicle is registered or is in the process of being registered
 568 under this chapter for the current year.
- 569 (c) Unless specifically provided in this chapter, the division shall administer license
 570 plates, decals, and registration of off-highway vehicles in accordance with Chapter
 571 1a, Motor Vehicle Act.
- 572 (2)(a) The owner of an off-highway vehicle subject to registration under this chapter
 573 shall apply to the Motor Vehicle Division for registration on forms approved by the
 574 Motor Vehicle Division.

575 (b) An owner of an off-highway vehicle may apply for automatic registration renewal as
576 described in Section 41-1a-216.

577 (c) A person may register an off-highway vehicle or street-legal all-terrain vehicle for a
578 24-month period as described in Section 41-1a-215.5.

579 (3) Each application for registration of an off-highway vehicle shall be accompanied by:

580 (a) evidence of ownership, a title, or a manufacturer's certificate of origin, and a bill of
581 sale showing ownership, make, model, horsepower or displacement, and serial
582 number;

583 (b) the past registration card; or

584 (c) the fee for a duplicate.

585 (4)(a)(i) Beginning on January 1, 2023, except as provided in Subsection (4)(e), the
586 first time an off-highway vehicle is registered, the Motor Vehicle Division shall
587 issue one off-highway vehicle license plate, a registration decal, and a registration
588 card.

589 (ii) If an off-highway vehicle has been registered previously in this state but has not
590 been issued an off-highway vehicle license plate, beginning on January 1, 2023,
591 upon application for registration renewal, the Motor Vehicle Division shall issue
592 one off-highway vehicle license plate, a registration decal, and a registration card.

593 (b) Upon each annual registration, the Motor Vehicle Division shall issue a registration
594 decal and a registration card for each off-highway vehicle registered.

595 (c) The off-highway vehicle license plate:

596 (i) shall contain a unique five-digit number, using numbers, letters, or a combination
597 of numbers and letters, to identify the off-highway vehicle for which it is issued;

598 (ii) shall be affixed to the rear of the off-highway vehicle for which it is issued in a
599 plainly visible and upright position as prescribed by rule of the division under
600 Section 41-22-5.1;

601 (iii) shall be maintained free of foreign materials and in a condition to be clearly
602 legible;

603 (iv) shall be a distinct tan color with black lettering to identify the license plate as an
604 off-highway vehicle license plate;

605 (v) shall have a location to attach the registration decal; and

606 (vi) may not be a personalized license plate or a special group license plate.

607 (d)(i) At all times, proof of registration shall be kept with the off-highway vehicle
608 and shall be available for inspection by a law enforcement officer.

- 609 (ii) An individual may show proof of registration by displaying:
- 610 (A) a digital copy or photograph of the registration card on a mobile electronic
- 611 device;
- 612 (B) proof of registration on a mobile electronic device through a mobile
- 613 application approved by the relevant state agency; or
- 614 (C) an original registration card issued by the Motor Vehicle Division.
- 615 (e) An off-highway vehicle that is a motorcycle or a snowmobile is:
- 616 (i) not required to obtain or display an off-highway vehicle license plate; and
- 617 (ii) required to obtain and display an off-highway vehicle registration sticker.
- 618 (5)(a) Except as provided by Subsection (5)(c), an applicant for a registration card and
- 619 registration decal shall provide the Motor Vehicle Division a certificate, described
- 620 under Subsection (5)(b), from the county assessor of the county in which the
- 621 off-highway vehicle has situs for taxation.
- 622 (b) The certificate required under Subsection (5)(a) shall state one of the following:
- 623 (i) the property tax on the off-highway vehicle for the current year has been paid;
- 624 (ii) in the county assessor's opinion, the tax is a lien on real property sufficient to
- 625 secure the payment of the tax; or
- 626 (iii) the off-highway vehicle is exempt by law from payment of property tax for the
- 627 current year.
- 628 (c) An off-highway vehicle for which an off-highway implement of husbandry sticker
- 629 has been issued in accordance with Section 41-22-5.5 is:
- 630 (i) exempt from the requirement under this Subsection (5);
- 631 (ii) not required to obtain or purchase an off-highway vehicle license plate; and
- 632 (iii) required to obtain and display an off-highway vehicle registration sticker.
- 633 (6)(a) All records of the division made or kept under this section shall be classified by
- 634 the Motor Vehicle Division in the same manner as motor vehicle records are
- 635 classified under Section 41-1a-116.
- 636 (b) Division records are available for inspection in the same manner as motor vehicle
- 637 records under Section 41-1a-116.
- 638 (7) A violation of this section is an infraction.
- 639 Section 12. Section **41-22-3.5** is amended to read:
- 640 **41-22-3.5 . Staggered registration dates -- Registration renewal.**
- 641 (1) Unless exempted under Section 41-22-9, or unless the off-highway vehicle or
- 642 street-legal all-terrain vehicle is registered for a 24-month period as provided in Section

643 41-1a-215.5, every off-highway vehicle registration, every registration card, and every
644 registration sticker issued under this chapter for the first registration of the off-highway
645 vehicle in this state, continues in effect for a period of 12 months beginning with the
646 first day of the calendar month of registration and does not expire until the last day of
647 the same month in the following year.

648 (2) If the last day of the registration period falls on a day in which the appropriate state or
649 county offices are not open for business, the registration of the off-highway vehicle is
650 extended to 12 midnight of the next business day.

651 (3)(a) The division may receive applications for registration renewal and issue new
652 registration cards at any time prior to the expiration of the registration, subject to the
653 availability of renewal materials.

654 (b) Applications for registration renewal shall be made in accordance with Section
655 41-22-3.

656 (4)(a) The new registration shall retain the same expiration month as recorded on the
657 original registration even if the registration has expired.

658 (b) The year of registration expiration shall be changed to reflect the renewed
659 registration period.

660 (5) If the registration renewal application is an application generated by the division
661 through its automated system, the owner need not surrender the last registration card or
662 duplicate.

663 Section 13. Section **41-22-8** is amended to read:

664 **41-22-8 . Registration fees.**

665 (1) [~~The~~] Subject to Subsection (4), the division, after notifying the commission, shall
666 establish the fees that shall be paid in accordance with this chapter, subject to the
667 following:

668 (a)(i) Except as provided in Subsection (1)(a)(ii) or (iii), the fee for each off-highway
669 vehicle registration may not exceed \$35.

670 (ii) The fee for each snowmobile registration may not exceed \$26.

671 (iii) The fee for each street-legal all-terrain vehicle may not exceed \$72.

672 (b) The fee for each duplicate registration card may not exceed \$3.

673 (c) The fee for each duplicate registration sticker may not exceed \$5.

674 (2) A fee may not be charged for an off-highway vehicle that is owned and operated by the
675 United States Government, this state, or its political subdivisions.

676 (3)(a) In addition to the fees under this section, Section 41-22-33, and Section 41-22-34,

677 the Motor Vehicle Division shall require a person to pay one dollar to register an
678 off-highway vehicle under Section 41-22-3.

679 (b) The Motor Vehicle Division shall deposit the fees the Motor Vehicle Division
680 collects under Subsection (3)(a) into the Brain and Spinal Cord Injury Fund described
681 in Section 26B-1-318.

682 (4) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
683 fee amounts are double the amounts due for the same vehicle registered for a 12-month
684 period.

685 Section 14. Section **41-22-19** is amended to read:

686 **41-22-19 . Deposit of fees and related money into Off-highway Vehicle Account --**
687 **Use for facilities, costs and expenses of division, and education -- Request for matching**
688 **funds.**

689 (1)(a) Except as provided under Subsections (3) through (5) and Sections 41-22-34 and
690 41-22-36, registration fees and related money collected by the Motor Vehicle
691 Division or any agencies designated to act for the Motor Vehicle Division under this
692 chapter shall be deposited as restricted revenue into the Off-highway Vehicle
693 Account in the General Fund less the costs incurred by the Motor Vehicle Division
694 for collecting off-highway vehicle registration fees.

695 (b) The balance of the money may be used by the division:

- 696 (i) for the construction, improvement, operation, acquisition, or maintenance of
- 697 publicly owned or administered off-highway vehicle facilities, including public
- 698 access facilities;
- 699 (ii) for the mitigation of impacts associated with off-highway vehicle use;
- 700 (iii) for the education of off-highway vehicle users;
- 701 (iv) for off-highway vehicle access protection;
- 702 (v) to support off-highway vehicle search and rescue activities and programs;
- 703 (vi) to promote and encourage off-highway vehicle tourism;
- 704 (vii) for other uses that further the policy set forth in Section 41-22-1;
- 705 (viii) as grants or matching funds with a federal agency, state agency, political
- 706 subdivision of the state, or organized user group for any of the uses described in
- 707 Subsections (1)(b)(i) through (vii); and
- 708 (ix) for the administration and enforcement of this chapter.

709 (2) An agency or political subdivision requesting matching funds shall submit plans for
710 proposed off-highway vehicle facilities to the division for review and approval.

- 711 (3)(a) One dollar and 50 cents of each annual registration fee collected under Subsection
 712 41-22-8(1) and each off-highway vehicle user fee collected under Subsection
 713 41-22-35(2) shall be deposited into the Land Grant Management Fund created under
 714 Section 53C-3-101.
- 715 (b) The Utah School and Institutional Trust Lands Administration shall use the money
 716 deposited under Subsection (3)(a) for costs associated with off-highway vehicle use
 717 of legally accessible lands within its jurisdiction as follows:
- 718 (i) to improve recreational opportunities on trust lands by constructing, improving,
 719 maintaining, or perfecting access for off-highway vehicle trails; and
- 720 (ii) to mitigate impacts associated with off-highway vehicle use.
- 721 (c) An unused balance of the money deposited under Subsection (3)(a) exceeding
 722 \$350,000 at the end of each fiscal year shall be deposited in the Off-highway Vehicle
 723 Account under Subsection (1).
- 724 (4) One dollar of each off-highway vehicle registration fee collected under Subsection
 725 41-22-8(1) shall be deposited into the Utah Highway Patrol Aero Bureau Restricted
 726 Account created in Section 53-8-303.
- 727 (5)(a) The Motor Vehicle Division shall collect a fee for any new or replacement license
 728 plate issued under this chapter.
- 729 (b) The fee described in Subsection (5)(a) shall be an amount equal to the fee for a new
 730 or replacement license plate as established pursuant to Section 63J-1-504.
- 731 (c) The Motor Vehicle Division shall deposit the fee described in Subsection (5)(a) into
 732 the License Plate Restricted Account created under Section 41-1a-122.
- 733 (6) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
 734 deposited amounts described in this section shall be double the amount for the same
 735 vehicle registered for a 12-month period.
- 736 [~~6~~] (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 737 division, after notifying the commission, shall make rules as necessary to implement this
 738 section.
- 739 Section 15. Section **41-22-33** is amended to read:
- 740 **41-22-33 . Fees for safety and education program -- Penalty -- Unlawful acts.**
- 741 (1) A fee set by the division, after notifying the commission, in accordance with Section
 742 63J-1-504 shall be added to the registration fee required to register an off-highway
 743 vehicle under Section 41-22-8 to help fund the off-highway vehicle safety and education
 744 program.

745 (2) If the division modifies the fee under Subsection (1), the modification shall take effect
 746 on the first day of the calendar quarter after 90 days from the day on which the division
 747 provides the State Tax Commission:

748 (a) notice from the division stating that the division will modify the fee; and

749 (b) a copy of the fee modification.

750 (3) The division shall require a person registering an off-highway vehicle or a street-legal
 751 all-terrain vehicle registered for a 24-month period as provided in Section 41-1a-215.5
 752 to pay double the amount of the fee described in Subsection (1) for the same vehicle
 753 registered for a 12-month period.

754 Section 16. Section **41-22-34** is amended to read:

755 **41-22-34 . Search and rescue fee -- Amount -- Deposition.**

756 (1) In addition to the fees imposed under Sections 41-22-8 and 41-22-33, there is imposed a
 757 search and rescue fee of 50 cents on each off-highway vehicle required to be registered
 758 or renewed under Section 41-22-3.

759 (2) The fees imposed under this section shall be collected in the same manner and by the
 760 same agency designated to collect the fees imposed under this chapter.

761 (3) The fees collected under this section shall be deposited [~~in~~] into the General Fund as
 762 dedicated credits for the Search and Rescue Financial Assistance Program created under
 763 Section 53-2a-1101.

764 (4) The division shall require a person registering an off-highway vehicle or a street-legal
 765 all-terrain vehicle registered for a 24-month period as provided in Section 41-1a-215.5
 766 to pay double the amount of the fee described in Subsection (1) for the same vehicle
 767 registered for a 12-month period.

768 Section 17. Section **59-2-405.1** is amended to read:

769 **59-2-405.1 . Uniform fee on certain vehicles weighing 12,000 pounds or less --**
 770 **Distribution of revenues -- Appeals.**

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

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

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

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

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

778 (ii) state-assessed commercial vehicles required to be registered with the state that

779 weigh 12,000 pounds or less.

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

782 (i) aircraft;

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

784 (A) Section 59-2-405;

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

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

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

789 (3)(a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,
790 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

797 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this
798 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

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

810 (d) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
 811 the uniform statewide fee amounts imposed by this section are double the amounts
 812 due for the same vehicle registered for a 12-month period.

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

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

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

824 Section 18. Section **59-2-405.2** is amended to read:

825 **59-2-405.2 . Definitions -- Uniform statewide fee on certain tangible personal**
 826 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length of**
 827 **a vessel.**

828 (1) As used in this section:

829 (a)(i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor
 830 vehicle that:

831 (A) is an:

832 (I) all-terrain type I vehicle as defined in Section 41-22-2;

833 (II) all-terrain type II vehicle as defined in Section 41-22-2; or

834 (III) all-terrain type III vehicle as defined in Section 41-22-2;

835 (B) is required to be registered in accordance with Title 41, Chapter 22,
 836 Off-highway Vehicles; and

837 (C) has:

838 (I) an engine with more than 150 cubic centimeters displacement;

839 (II) a motor that produces more than five horsepower; or

840 (III) an electric motor; and

841 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a
 842 snowmobile.

843 (b) "Camper" means a camper:

- 844 (i) as defined in Section 41-1a-102; and
845 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
846 Registration.
- 847 (c)(i) "Canoe" means a vessel that:
848 (A) is long and narrow;
849 (B) has curved sides; and
850 (C) is tapered:
851 (I) to two pointed ends; or
852 (II) to one pointed end and is blunt on the other end; and
853 (ii) "canoe" includes:
854 (A) a collapsible inflatable canoe;
855 (B) a kayak;
856 (C) a racing shell;
857 (D) a rowing scull; or
858 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an
859 outboard motor.
- 860 (d) "Dealer" [~~is as~~] means the same as that term is defined in Section 41-1a-102.
- 861 (e) "Jon boat" means a vessel that:
862 (i) has a square bow; and
863 (ii) has a flat bottom.
- 864 (f) "Motor vehicle" [~~is as~~] means the same as that term is defined in Section 41-22-2.
- 865 (g) "Other motorcycle" means a motor vehicle that:
866 (i) is:
867 (A) a motorcycle as defined in Section 41-1a-102; and
868 (B) designed primarily for use and operation over unimproved terrain;
869 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
870 Registration; and
871 (iii) has:
872 (A) an engine with more than 150 cubic centimeters displacement; or
873 (B) a motor that produces more than five horsepower.
- 874 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily
875 used:
876 (A) to transport tangible personal property; and
877 (B) for a purpose other than a commercial purpose; and

- 878 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
879 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what
880 constitutes a purpose other than a commercial purpose.
- 881 (i) "Outboard motor" [~~is~~ ~~as~~] means the same as that term is defined in Section 41-1a-102.
- 882 (j) "Park model recreational vehicle" [~~is~~ ~~as~~] means the same as that term is defined in
883 Section 41-1a-102.
- 884 (k) "Personal watercraft" means a personal watercraft:
885 (i) as defined in Section 73-18-2; and
886 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
887 Boating Act.
- 888 (l)(i) "Pontoon" means a vessel that:
889 (A) is:
890 (I) supported by one or more floats; and
891 (II) propelled by either inboard or outboard power; and
892 (B) is not:
893 (I) a houseboat; or
894 (II) a collapsible inflatable vessel; and
895 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
896 the commission may by rule define the term "houseboat."
- 897 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,
898 or reduction:
899 (i) of all or a portion of a qualifying payment;
900 (ii) granted by a county during the refund period; and
901 (iii) received by a qualifying person.
- 902 (n)(i) "Qualifying payment" means the payment made:
903 (A) of a uniform statewide fee in accordance with this section:
904 (I) by a qualifying person;
905 (II) to a county; and
906 (III) during the refund period; and
907 (B) on an item of qualifying tangible personal property; and
908 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction
909 for an item of qualifying tangible personal property, the qualifying payment for
910 that qualifying tangible personal property is equal to the difference between:
911 (A) the payment described in this Subsection (1)(n) for that item of qualifying

- 912 tangible personal property; and
- 913 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 914 (o) "Qualifying person" means a person that paid a uniform statewide fee:
- 915 (i) during the refund period;
- 916 (ii) in accordance with this section; and
- 917 (iii) on an item of qualifying tangible personal property.
- 918 (p) "Qualifying tangible personal property" means a:
- 919 (i) qualifying vehicle; or
- 920 (ii) qualifying watercraft.
- 921 (q) "Qualifying vehicle" means:
- 922 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
- 923 centimeters but 150 or less cubic centimeters;
- 924 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
- 925 centimeters but 150 or less cubic centimeters;
- 926 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
- 927 centimeters but 150 or less cubic centimeters;
- 928 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
- 929 but 150 or less cubic centimeters; or
- 930 (v) a street motorcycle with an engine displacement that is 100 or more cubic
- 931 centimeters but 150 or less cubic centimeters.
- 932 (r) "Qualifying watercraft" means a:
- 933 (i) canoe;
- 934 (ii) collapsible inflatable vessel;
- 935 (iii) jon boat;
- 936 (iv) pontoon;
- 937 (v) sailboat; or
- 938 (vi) utility boat.
- 939 (s) "Refund period" means the time period:
- 940 (i) beginning on January 1, 2006; and
- 941 (ii) ending on December 29, 2006.
- 942 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 943 (u)(i) "Small motor vehicle" means a motor vehicle that:
- 944 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 945 (B) has:

- 946 (I) an engine with 150 or less cubic centimeters displacement; or
947 (II) a motor that produces five or less horsepower; and
948 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
949 the commission may by rule develop a process for an owner of a motor vehicle to
950 certify whether the motor vehicle has:
951 (A) an engine with 150 or less cubic centimeters displacement; or
952 (B) a motor that produces five or less horsepower.
- 953 (v) "Snowmobile" means a motor vehicle that:
954 (i) is a snowmobile as defined in Section 41-22-2;
955 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
956 Vehicles; and
957 (iii) has:
958 (A) an engine with more than 150 cubic centimeters displacement; or
959 (B) a motor that produces more than five horsepower.
- 960 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
961 41-6a-102.
- 962 (x) "Street motorcycle" means a motor vehicle that:
963 (i) is:
964 (A) a motorcycle as defined in Section 41-1a-102; and
965 (B) designed primarily for use and operation on highways;
966 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
967 Registration; and
968 (iii) has:
969 (A) an engine with more than 150 cubic centimeters displacement; or
970 (B) a motor that produces more than five horsepower.
- 971 (y) "Tangible personal property owner" means a person that owns an item of qualifying
972 tangible personal property.
- 973 (z) "Tent trailer" means a portable vehicle without motive power that:
974 (i) is constructed with collapsible side walls that:
975 (A) fold for towing by a motor vehicle; and
976 (B) unfold at a campsite;
977 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
978 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
979 Registration; and

- 980 (iv) does not require a special highway movement permit when drawn by a
981 self-propelled motor vehicle.
- 982 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
983 trailer:
- 984 (A) as defined in Section 41-1a-102; and
985 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part
986 2, Registration; and
- 987 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 988 (A) a camper; or
989 (B) a tent trailer.
- 990 (bb)(i) "Utility boat" means a vessel that:
- 991 (A) has:
- 992 (I) two or three bench seating;
993 (II) an outboard motor; and
994 (III) a hull made of aluminum, fiberglass, or wood; and
995 (B) does not have:
- 996 (I) decking;
997 (II) a permanent canopy; or
998 (III) a floor other than the hull; and
- 999 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
1000 inflatable vessel.
- 1001 (cc) "Vessel" means a vessel:
- 1002 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
1003 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
1004 Boating Act.
- 1005 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
1006 beginning on January 1, 2006, the tangible personal property described in Subsection
1007 (2)(b) is:
- 1008 (i) exempt from the tax imposed by Section 59-2-103; and
1009 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees
1010 as provided in this section.
- 1011 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible
1012 personal property is required to be registered with the state:
- 1013 (i) an all-terrain vehicle;

- 1014 (ii) a camper;
- 1015 (iii) an other motorcycle;
- 1016 (iv) an other trailer;
- 1017 (v) a personal watercraft;
- 1018 (vi) a small motor vehicle;
- 1019 (vii) a snowmobile;
- 1020 (viii) a street motorcycle;
- 1021 (ix) a tent trailer;
- 1022 (x) a travel trailer;
- 1023 (xi) a park model recreational vehicle; and
- 1024 (xii) a vessel if that vessel is less than 31 feet in length as determined under
- 1025 Subsection ~~[(8)]~~ (9).

1026 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform
 1027 statewide fees are:

1028 (a) for a snowmobile:

Age of Snowmobile	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$20
6 or more years but less than 9 years	\$30
3 or more years but less than 6 years	\$35
Less than 3 years	\$45

1036 (b) for an all-terrain vehicle that is not a street-legal all-terrain vehicle or another
 1037 motorcycle:

Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
12 or more years	\$4
9 or more years but less than 12 years	\$8
6 or more years but less than 9 years	\$12
3 or more years but less than 6 years	\$14
Less than 3 years	\$18

1044 (c) for a street-legal all-terrain vehicle:

1045	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
1046	12 or more years	\$4
1047	9 or more years but less than 12 years	\$14
1048	6 or more years but less than 9 years	\$20
1049	3 or more years but less than 6 years	\$28
1050	Less than 3 years	\$38

1051 (d) for a camper or a tent trailer:

1052	Age of Camper or Tent Trailer	Uniform Statewide Fee
1053	12 or more years	\$10
1054	9 or more years but less than 12 years	\$25
1055	6 or more years but less than 9 years	\$35
1056	3 or more years but less than 6 years	\$50
1057	Less than 3 years	\$70

1058 (e) for an other trailer:

1059	Age of Other Trailer	Uniform Statewide Fee
1060	12 or more years	\$10
1061	9 or more years but less than 12 years	\$15
1062	6 or more years but less than 9 years	\$20
1063	3 or more years but less than 6 years	\$25
1064	Less than 3 years	\$30

1065 (f) for a personal watercraft:

1066	Age of Personal Watercraft	Uniform Statewide Fee
1067	12 or more years	\$10
1068	9 or more years but less than 12 years	\$25
1069	6 or more years but less than 9 years	\$35
1070	3 or more years but less than 6 years	\$45
1071	Less than 3 years	\$55

1072 (g) for a small motor vehicle:

1073	Age of Small Motor Vehicle	Uniform Statewide Fee
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1074	6 or more years	\$10
1075	3 or more years but less than 6 years	\$15
1076	Less than 3 years	\$25

1077 (h) for a street motorcycle:

1078	Age of Street Motorcycle	Uniform Statewide Fee
1079	12 or more years	\$10
1080	9 or more years but less than 12 years	\$35
1081	6 or more years but less than 9 years	\$50
1082	3 or more years but less than 6 years	\$70
1083	Less than 3 years	\$95

1084 (i) for a travel trailer or park model recreational vehicle:

1085	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
1086	12 or more years	\$20
1087	9 or more years but less than 12 years	\$65
1088	6 or more years but less than 9 years	\$90
1089	3 or more years but less than 6 years	\$135
1090	Less than 3 years	\$175

1091 (j) \$10 regardless of the age of the vessel if the vessel is:

1092 (i) less than 15 feet in length;

1093 (ii) a canoe;

1094 (iii) a jon boat; or

1095 (iv) a utility boat;

1096 (k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

1097	Length of Vessel	Uniform Statewide Fee
1098	15 feet or more in length but less than 19 feet in length	\$15
1099	19 feet or more in length but less than 23 feet in length	\$25
1100	23 feet or more in length but less than 27 feet in length	\$40
1101	27 feet or more in length but less than 31 feet in length	\$75

1102 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

1103 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

1104	Age of Vessel	Uniform Statewide Fee
1105	12 or more years	\$25
1106	9 or more years but less than 12 years	\$65
1107	6 or more years but less than 9 years	\$80
1108	3 or more years but less than 6 years	\$110
1109	Less than 3 years	\$150

1110 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 1111 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

1112	Age of Vessel	Uniform Statewide Fee
1113	12 or more years	\$50
1114	9 or more years but less than 12 years	\$120
1115	6 or more years but less than 9 years	\$175
1116	3 or more years but less than 6 years	\$220
1117	Less than 3 years	\$275

1118 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 1119 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

1120	Age of Vessel	Uniform Statewide Fee
1121	12 or more years	\$100
1122	9 or more years but less than 12 years	\$180
1123	6 or more years but less than 9 years	\$240
1124	3 or more years but less than 6 years	\$310
1125	Less than 3 years	\$400

1126 (o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 1127 sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

1128	Age of Vessel	Uniform Statewide Fee
1129	12 or more years	\$120
1130	9 or more years but less than 12 years	\$250
1131	6 or more years but less than 9 years	\$350
1132	3 or more years but less than 6 years	\$500

1133	Less than 3 years	\$700
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1134 (4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section
1135 is as follows:

1136 (a) for a street motorcycle:

1137	Age of Street Motorcycle	Uniform Statewide Fee
1138	12 or more years	\$7.75
1139	9 or more years but less than 12 years	\$27
1140	6 or more years but less than 9 years	\$38.50
1141	3 or more years but less than 6 years	\$54
1142	Less than 3 years	\$73

1143 (b) for a small motor vehicle:

1144	Age of Small Motor Vehicle	Uniform Statewide Fee
1145	6 or more years	\$7.75
1146	3 or more years but less than 6 years	\$11.50
1147	Less than 3 years	\$19.25

1148 (5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform
1149 statewide fees imposed by this section that is brought into the state shall, as a condition
1150 of registration, be subject to the uniform statewide fees unless all property taxes or
1151 uniform fees imposed by the state of origin have been paid for the current calendar year.

1152 (6) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the
1153 uniform statewide fee amounts imposed by this section are double the amounts due for
1154 the same vehicle registered for a 12-month period.

1155 [~~(6)~~] (7)(a) Except as provided in Subsection [~~(7)~~] (8), the revenues collected in each
1156 county from the uniform statewide fees imposed by this section shall be distributed
1157 by the county to each taxing entity in which each item of tangible personal property
1158 subject to the uniform statewide fees is located in the same proportion in which
1159 revenues collected from the ad valorem property tax are distributed.

1160 (b) Each taxing entity described in Subsection [~~(6)~~](a) (7)(a) that receives revenues from
1161 the uniform statewide fees imposed by this section shall distribute the revenues in the
1162 same proportion in which revenues collected from the ad valorem property tax are
1163 distributed.

1164 [~~(7)~~] (8) The commission shall deposit 50% of the revenue collected from the statewide

1165 uniform fee on a vessel that is imposed under this section into the Utah Boating Grant
 1166 Account created in Section 73-18-22.3. The remaining 50% is subject to the
 1167 requirements of Subsection ~~[(6)]~~ (7).

1168 ~~[(8)]~~ (9)(a) For purposes of the uniform statewide fee imposed by this section, the length
 1169 of a vessel shall be determined as provided in this Subsection ~~[(8)]~~ (9).

1170 (b)(i) Except as provided in Subsection ~~[(8)(b)(ii)]~~ (9)(b)(ii), the length of a vessel
 1171 shall be measured as follows:

1172 (A) the length of a vessel shall be measured in a straight line; and

1173 (B) the length of a vessel is equal to the distance between the bow of the vessel
 1174 and the stern of the vessel.

1175 (ii) Notwithstanding Subsection ~~[(8)(b)(i)]~~ (9)(b)(i), the length of a vessel may not
 1176 include the length of:

1177 (A) a swim deck;

1178 (B) a ladder;

1179 (C) an outboard motor; or

1180 (D) an appurtenance or attachment similar to Subsections ~~[(8)(b)(ii)(A)]~~

1181 ~~(9)(b)(ii)(A)~~ through (C) as determined by the commission by rule.

1182 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
 1183 the commission may by rule define what constitutes an appurtenance or
 1184 attachment similar to Subsections ~~[(8)(b)(ii)(A)]~~ (9)(b)(ii)(A) through (C).

1185 (c) The length of a vessel:

1186 (i)(A) for a new vessel, is the length:

1187 (I) listed on the manufacturer's statement of origin if the length of the vessel
 1188 measured under Subsection ~~[(8)(b)]~~ (9)(b) is equal to the length of the vessel
 1189 listed on the manufacturer's statement of origin; or

1190 (II) listed on a form submitted to the commission by a dealer in accordance
 1191 with Subsection ~~[(8)(d)]~~ (9)(d) if the length of the vessel measured under
 1192 Subsection ~~[(8)(b)]~~ (9)(b) is not equal to the length of the vessel listed on the
 1193 manufacturer's statement of origin; or

1194 (B) for a vessel other than a new vessel, is the length:

1195 (I) corresponding to the model number if the length of the vessel measured
 1196 under Subsection ~~[(8)(b)]~~ (9)(b) is equal to the length of the vessel
 1197 determined by reference to the model number; or

1198 (II) listed on a form submitted to the commission by an owner of the vessel in

1199 accordance with Subsection ~~[(8)(d)]~~ (9)(d) if the length of the vessel
 1200 measured under Subsection ~~[(8)(b)]~~ (9)(b) is not equal to the length of the
 1201 vessel determined by reference to the model number; and

1202 (ii)(A) is determined at the time of the:

1203 (I) first registration as defined in Section 41-1a-102 that occurs on or after
 1204 January 1, 2006; or

1205 (II) first renewal of registration that occurs on or after January 1, 2006; and

1206 (B) may be determined after the time described in Subsection ~~[(8)(e)(ii)(A)]~~

1207 ~~(9)(c)(i)(A)~~ only if the commission requests that a dealer or an owner submit a
 1208 form to the commission in accordance with Subsection ~~[(8)(d)]~~ (9)(d).

1209 (d)(i) A form under Subsection ~~[(8)(e)]~~ (9)(c) shall:

1210 (A) be developed by the commission;

1211 (B) be provided by the commission to:

1212 (I) a dealer; or

1213 (II) an owner of a vessel;

1214 (C) provide for the reporting of the length of a vessel;

1215 (D) be submitted to the commission at the time the length of the vessel is
 1216 determined in accordance with Subsection ~~[(8)(e)(ii)]~~ (9)(c)(ii);

1217 (E) be signed by:

1218 (I) if the form is submitted by a dealer, that dealer; or

1219 (II) if the form is submitted by an owner of the vessel, an owner of the vessel;

1220 and

1221 (F) include a certification that the information set forth in the form is true.

1222 (ii) A certification made under Subsection ~~[(8)(d)(i)(F)]~~ (9)(d)(i)(F) is considered as if
 1223 made under oath and subject to the same penalties as provided by law for perjury.

1224 (iii)(A) A dealer or an owner that submits a form to the commission under

1225 Subsection ~~[(8)(e)]~~ (9)(c) is considered to have given the dealer's or owner's
 1226 consent to an audit or review by:

1227 (I) the commission;

1228 (II) the county assessor; or

1229 (III) the commission and the county assessor.

1230 (B) The consent described in Subsection ~~[(8)(d)(iii)(A)]~~ (9)(d)(iii)(A) is a
 1231 condition to the acceptance of any form.

1232 ~~[(9)]~~ (10)(a) A county that collected a qualifying payment from a qualifying person

- 1233 during the refund period shall issue a refund to the qualifying person as described in
 1234 Subsection [~~(9)(b)~~] (10)(b) if:
- 1235 (i) the difference described in Subsection [~~(9)(b)~~] (10)(b) is \$1 or more; and
 1236 (ii) the qualifying person submitted a form in accordance with Subsections [~~(9)(e)~~
 1237 ~~and (d)~~] (10)(c) and (d).
- 1238 (b) The refund amount shall be calculated as follows:
- 1239 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
 1240 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
 1241 during the refund period; and
 1242 (B) the amount of the statewide uniform fee:
 1243 (I) for that qualifying vehicle; and
 1244 (II) that the qualifying person would have been required to pay:
 1245 (Aa) during the refund period; and
 1246 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
 1247 Session, Chapter 3, Section 1, been in effect during the refund period;
 1248 and
- 1249 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
 1250 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
 1251 during the refund period; and
 1252 (B) the amount of the statewide uniform fee:
 1253 (I) for that qualifying watercraft;
 1254 (II) that the qualifying person would have been required to pay:
 1255 (Aa) during the refund period; and
 1256 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
 1257 Session, Chapter 3, Section 1, been in effect during the refund period.
- 1258 (c) Before the county issues a refund to the qualifying person in accordance with
 1259 Subsection [~~(9)(a)~~] (10)(a) the qualifying person shall submit a form to the county to
 1260 verify the qualifying person is entitled to the refund.
- 1261 (d)(i) A form under Subsection [~~(9)(e) or (10)~~] (10)(c) or (11) shall:
 1262 (A) be developed by the commission;
 1263 (B) be provided by the commission to the counties;
 1264 (C) be provided by the county to the qualifying person or tangible personal
 1265 property owner;
 1266 (D) provide for the reporting of the following:

- 1267 (I) for a qualifying vehicle:
- 1268 (Aa) the type of qualifying vehicle; and
- 1269 (Bb) the amount of cubic centimeters displacement;
- 1270 (II) for a qualifying watercraft:
- 1271 (Aa) the length of the qualifying watercraft;
- 1272 (Bb) the age of the qualifying watercraft; and
- 1273 (Cc) the type of qualifying watercraft;
- 1274 (E) be signed by the qualifying person or tangible personal property owner; and
- 1275 (F) include a certification that the information set forth in the form is true.
- 1276 (ii) A certification made under Subsection [~~(9)(d)(i)(F)~~] (10)(d)(i)(F) is considered as
- 1277 if made under oath and subject to the same penalties as provided by law for
- 1278 perjury.
- 1279 (iii)(A) A qualifying person or tangible personal property owner that submits a
- 1280 form to a county under Subsection [~~(9)(e) or (10)~~] (10)(c) or (11) is considered
- 1281 to have given the qualifying person's consent to an audit or review by:
- 1282 (I) the commission;
- 1283 (II) the county assessor; or
- 1284 (III) the commission and the county assessor.
- 1285 (B) The consent described in Subsection [~~(9)(d)(iii)(A)~~] (10)(d)(iii)(A) is a
- 1286 condition to the acceptance of any form.
- 1287 (e) The county shall make changes to the commission's records with the information
- 1288 received by the county from the form submitted in accordance with Subsection [~~(9)(e)~~]
- 1289 (10)(c).
- 1290 [~~(10)~~] (11) A county shall change its records regarding an item of qualifying tangible
- 1291 personal property if the tangible personal property owner submits a form to the county in
- 1292 accordance with Subsection [~~(9)(d)~~] (10)(d).
- 1293 [~~(11)~~] (12)(a) For purposes of this Subsection [~~(11)~~] (12), "owner of tangible personal
- 1294 property" means a person that was required to pay a uniform statewide fee:
- 1295 (i) during the refund period;
- 1296 (ii) in accordance with this section; and
- 1297 (iii) on an item of tangible personal property subject to the uniform statewide fees
- 1298 imposed by this section.
- 1299 (b) A county that collected revenues from uniform statewide fees imposed by this
- 1300 section during the refund period shall notify an owner of tangible personal property:

1301 (i) of the tangible personal property classification changes made to this section
1302 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
1303 (ii) that the owner of tangible personal property may obtain and file a form to modify
1304 the county's records regarding the owner's tangible personal property; and
1305 (iii) that the owner may be entitled to a refund pursuant to Subsection [~~9~~] (10).
1306 Section 19. **Effective Date.**
1307 This bill takes effect on January 1, 2026.