

Brady Brammer proposes the following substitute bill:

Trailer Registration Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Brady Brammer

House Sponsor: Steve Eliason

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- provides an option for a registration period for a trailer for the lifetime of the person's ownership of the 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 lifetime vehicle registration period;
- imposes a penalty for fraudulently declaring a trailer as a commercial trailer; 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-215.5 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 279

41-1a-228 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 215

41-1a-402 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 279

41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29), as last amended by Laws of Utah 2025, Chapter 279

41-1a-1204 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 279

41-1a-1206 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapters 215, 279

29 **41-1a-1218 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
 30 **41-1a-1221 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
 31 **41-1a-1222 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
 32 **59-2-405 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215
 33 **59-2-405.1 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
 34 **59-2-405.2 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 279,
 35 336

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

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

39 **41-1a-215.5 (Effective 01/01/27). Alternative term registration.**

40 (1) Subject to the requirements of this section, a person may register a motorcycle or motor
 41 vehicle of 14,000 pounds or less gross laden weight for a six-month period that begins
 42 on the first day of the calendar month of registration and expires on the last day of the
 43 sixth month of registration.

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

47 (i) a trailer;

48 (ii) an electric motor vehicle;

49 (iii) an off-highway vehicle ~~[as described in]~~ registered in accordance with Section
 50 41-22-3; or

51 (iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section
 52 41-22-3.

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

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

58 (3)(a) A person may register a trailer for the lifetime of the period during which the
 59 vehicle is titled by the person.

60 (b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301 ~~§~~ → : ← ~~§~~

60a ~~§~~ → (i) ← ~~§~~ is

61 not eligible for lifetime registration described in Subsection (3)(a) ~~§~~ → [] ;

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and

(ii) is eligible for lifetime registration described in Section 41-1a-228. ←§

(c) To register a trailer as described in Subsection (3)(a), the person is required to pay the amount of any tax or fee that would be due for the same vehicle registered for a 12-month period multiplied by four.

~~[(3)]~~ (4) If the last day of the registration period falls on a day in which the appropriate state or county offices are not open for business, the registration of the vehicle is extended to midnight of the next business day.

~~[(4)]~~ (5) A registration under this section is subject to this chapter.

Section 2. Section **41-1a-228** is amended to read:

41-1a-228 (Effective 01/01/27). 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.

(2)(a) Except as provided in Subsection (3), the owner shall file, on or before January 31 of each year after the year of issuance of the special registration and license plate, a certificate from the assessing authority to the effect that any property tax or in lieu fee due for the current year has been paid.

(b) If property tax or the in lieu fee is not paid, registration is suspended or revoked.

(3) The owner of a trailer described in Subsection (1)(b) may elect to pay a one-time in lieu fee for the life of the trailer while the trailer is possessed by the registrant as provided in Section 59-2-405.

(4)(a) A person who falsely declares that a trailer is a commercial trailer commits fraud as described in Section 41-1a-1315.

(b) A person described in Subsection (4)(a) is subject to a civil penalty of \$500.

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

41-1a-402 (Effective 01/01/27). Standard license plates -- Required colors, numerals, and letters -- Expiration.

(1)(a) Upon registering a vehicle, the division shall issue to the owner a standard license plate described in Subsection (1)(b) unless the division issues to the owner:

- 94 (i) a special group license plate in accordance with Section 41-1a-418; or
95 (ii) an apportioned vehicle license plate in accordance with Section 41-1a-301.
- 96 (b) The division may offer up to four standard license plate options at one time, each
97 with a different design as follows:
- 98 (i) two designs that incorporate one or more elements that represent the state's
99 economy or geography;
- 100 (ii) one design that represents the state's values or culture; and
101 (iii) one design that commemorates a current event relevant to the state or a
102 significant anniversary of a historic event relevant to the state.
- 103 (c) The division shall offer:
- 104 (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period;
105 and
106 (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.
- 107 (d) The division may not offer more than four standard license plate designs at any one
108 time.
- 109 (2) Before the division may offer a design described in Subsection (1)(b), the division shall:
- 110 (a) consult with the Utah Department of Cultural and Community Engagement regarding
111 the proposed design;
- 112 (b) identify which current standard license plate design will be replaced by the proposed
113 design; and
114 (c) submit the proposed design to the commission.
- 115 (3)(a) If the commission receives a submission for a proposed design of a standard
116 license plate as described in Subsection (2)(c), or a sponsored special group license
117 plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group
118 License Plates, the commission shall notify:
- 119 (i) the governor;
120 (ii) the speaker of the House of Representatives; and
121 (iii) the president of the Senate.
- 122 (b) After receiving a notification described in Subsection (3)(a):
- 123 (i) the governor shall appoint an individual to the license plate design review board
124 described in Subsection (3)(c);
125 (ii) the speaker of the House of Representatives shall appoint a member of the House
126 of Representatives to the license plate design review board described in
127 Subsection (3)(c); and

- 128 (iii) the president of the Senate shall appoint a member of the Senate to the license
129 plate design review board described in Subsection (3)(c).
- 130 (c)(i) The license plate design review board, comprised of the members appointed as
131 described in Subsection (3)(b), shall review proposed license plate designs.
- 132 (ii) The member of the license plate design review board appointed by the governor
133 shall serve as chair and convene the license plate design review board.
- 134 (iii) The license plate design review board shall:
135 (A) review each proposed license plate design; and
136 (B) vote whether to approve or reject the proposed license plate design.
- 137 (iv) If all three members of the license plate design review board are not present, the
138 license plate design review board may not consider or vote on a proposed license
139 plate design.
- 140 (v) The license plate design review board shall notify the commission and the
141 division regarding the results of the vote to approve each proposed license plate
142 design.
- 143 (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and
144 Public Meetings Act.
- 145 (e) If the license plate design review board approves a proposed license plate design, the
146 division may begin the processes necessary for production and distribution of the
147 license plate.
- 148 (4)(a) Except as provided in Subsection (4)(b), the division may not order or produce a
149 standard license plate that is discontinued under this section.
- 150 (b) The division may issue a discontinued standard license plate until the division
151 exhausts the discontinued standard license plate's remaining stock.
- 152 (5)(a) Each license plate shall have displayed on it:
153 (i) the registration number assigned to the vehicle for which the license plate is issued;
154 (ii) the name of the state; and
155 (iii) unless exempted by Section 41-1a-301 or 41-1a-407, a registration decal
156 showing the date of expiration displayed in accordance with Subsection (8).
- 157 (b) No later than July 1, 2025, each license plate:
158 (i) shall have an embossed edge around the perimeter of the plate; and
159 (ii) may not have embossed registration numbers or characters.
- 160 (6) If registration is extended by affixing a registration decal to the license plate, the
161 expiration date of the registration decal governs the expiration date of the license plate.

- 162 (7)(a)(i) Except as provided under Subsection [~~(7)(b)~~] (7)(c), Subsection 41-1a-215(2),
163 Subsection 41-1a-215.5(2), Subsection 41-1a-215.5(3), and Section 41-1a-216, a
164 license plate shall be renewed annually.
- 165 (ii)(A) The division shall issue the vehicle owner a month registration decal and a
166 year registration decal upon the vehicle's first registration with the division.
- 167 (B) The division shall issue the vehicle owner only a year registration decal upon
168 subsequent renewals of registration to validate registration renewal.
- 169 (b) Beginning on January 1, 2025, the division shall issue one registration decal
170 displaying both the month and year.
- 171 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
172 the division may issue two 12-month decals for the 24-month registration period.
- 173 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
174 41-1a-215.5, the division shall issue a nonexpiring decal.
- 175 (8)(a) Except as otherwise provided in Subsection (8)(b) and by rule:
- 176 (i) the month registration decal issued in accordance with Subsection (7) shall be
177 displayed on the license plate in the left position; and
- 178 (ii) the year registration decal issued in accordance with Subsection (7) shall be
179 displayed on the license plate in the right position.
- 180 (b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper
181 right position.
- 182 (c) For a vehicle registered for the lifetime of the vehicle as described in Subsection
183 41-1a-215.5(3), the division shall issue a nonexpiring decal indicating the lifetime
184 registration.
- 185 (9) The current year registration decal issued in accordance with Subsection (7) shall be
186 placed over or in place of the previous year registration decal.
- 187 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued
188 upon application and payment of the fees required under Section 41-1a-1211 or
189 41-1a-1212.
- 190 (11) The division may distribute nonexpiring decals from a central location.
- 191 [~~(11)~~] (12)(a) A violation of this section is an infraction.
- 192 (b) A court shall waive a fine for a violation under this section if:
- 193 (i) the registration for the vehicle was current at the time of the citation; and
- 194 (ii) the person to whom the citation was issued provides, within 21 business days,
195 evidence that the license plate and registration decal are properly displayed in

196 compliance with this section.

197 [~~12~~] (13) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
198 the division may make rules regarding the placement and positioning of registration
199 decal on a license plate issued by the division.

200 Section 4. Section **41-1a-1201** is amended to read:

201 **41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29). Disposition of fees.**

202 (1) All fees received and collected under this part shall be transmitted daily to the state
203 treasurer.

204 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,
205 41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected
206 under this part shall be deposited into the Transportation Fund.

207 (3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), (7), and (9), and
208 Section 41-1a-1212 shall be deposited into the License Plate Restricted Account created
209 in Section 41-1a-122.

210 (4)(a) Except as provided in Subsections (3) and (4)(b) and Section 41-1a-1205, the
211 expenses of the commission in enforcing and administering this part shall be
212 provided for by legislative appropriation from the revenues of the Transportation
213 Fund.

214 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a)
215 and (b) for each vehicle registered for a six-month registration period under Section
216 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing
217 and administering this part.

218 (c) Fifty cents of the registration fee imposed under Subsection 41-1a-1206(1)(i) for
219 each vintage vehicle that has a model year of 1983 or newer may be used by the
220 commission to cover the costs incurred in enforcing and administering this part.

221 (5)(a) The following portions of the registration fees imposed under Section 41-1a-1206
222 for each vehicle shall be deposited into the Transportation Investment Fund of 2005
223 created in Section 72-2-124:

224 (i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b),
225 (1)(f), (4), and (7);

226 (ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and
227 (1)(c)(ii);

228 (iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);

229 (iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);

- 230 (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);
231 (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and
232 (vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).
- 233 (b) The following portions of the registration fees collected for each vehicle registered
234 for a six-month registration period under Section 41-1a-215.5 shall be deposited into
235 the Transportation Investment Fund of 2005 created in Section 72-2-124:
- 236 (i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and
237 (ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).
- 238 (6)(a) Ninety-four cents of each registration fee imposed under Subsections
239 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Department of
240 Public Safety Restricted Account created in Section 53-3-106.
- 241 (b) Seventy-one cents of each registration fee imposed under Subsections
242 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration
243 period under Section 41-1a-215.5 shall be deposited into the Department of Public
244 Safety Restricted Account created in Section 53-3-106.
- 245 (7)(a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a)
246 and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact
247 Restricted Account created in Section 53-8-214.
- 248 (b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and
249 (b) for each vehicle registered for a six-month registration period under Section
250 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted
251 Account created in Section 53-8-214.
- 252 (8) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each
253 motorcycle shall be deposited into the Brain and Spinal Cord Injury Fund created in
254 Section 26B-1-318.
- 255 (9)(a) Beginning on January 1, 2024, subject to Subsection (9)(b), \$2 of each registration
256 fee imposed under Section 41-1a-1206 shall be deposited into the Rural
257 Transportation Infrastructure Fund created in Section 72-2-133.
- 258 (b) Beginning on January 1, 2025, and each January 1 thereafter, the amount described
259 in Subsection (9)(a) shall be annually adjusted by taking the amount deposited the
260 previous year and adding an amount equal to the greater of:
- 261 (i) an amount calculated by multiplying the amount deposited by the previous year by
262 the actual percentage change during the previous fiscal year in the Consumer Price
263 Index; and

- 264 (ii) 0.
- 265 (c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the
266 nearest 1 cent.
- 267 (10)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
268 the deposits under this section are double the amounts due for a 12-month registration
269 of the same vehicle.
- 270 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
271 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
272 12-month registration are multiplied by four.
- 273 Section 5. Section **41-1a-1204** is amended to read:
- 274 **41-1a-1204 (Effective 01/01/27). Automobile driver education fee -- Amount --**
275 **When paid -- Exception.**
- 276 (1) Each year there is levied and shall be paid to the commission the automobile driver
277 education fee.
- 278 (2)(a) Except as provided in Subsections (2)(b) and (c), the fee is \$2.50 upon each motor
279 vehicle to be registered for a one-year registration period.
- 280 (b) The fee is \$2.00 upon each motor vehicle to be registered under Section 41-1a-215.5
281 for a six-month registration period.
- 282 (c) The following registrations are exempt from the fee in Subsection (2)(a) or (b):
- 283 (i) a motorcycle registration; and
- 284 (ii) a registration of a vehicle with a Purple Heart special group license plate issued:
- 285 (A) on or before December 31, 2023; or
- 286 (B) in accordance with Part 16, Sponsored Special Group License Plates.
- 287 (3)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
288 the fee amounts are double the amounts due for a 12-month registration of the same
289 vehicle.
- 290 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
291 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
292 12-month registration are multiplied by four.
- 293 Section 6. Section **41-1a-1206** is amended to read:
- 294 **41-1a-1206 (Effective 01/01/27). Registration fees -- Fees by gross laden weight.**
- 295 (1) Except as provided in Subsections (2) and (3), at the time application is made for
296 registration or renewal of registration of a vehicle or combination of vehicles under this
297 chapter, a registration fee shall be paid to the division as follows:

- 298 (a) \$46.00 for each motorcycle;
- 299 (b) \$44 for each motor vehicle of 14,000 pounds or less gross laden weight, excluding
300 motorcycles;
- 301 (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202
302 or is registered under Section 41-1a-301:
- 303 (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or
304 (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or
305 less gross unladen weight;
- 306 (d)(i) \$53 for each farm truck over 14,000 pounds, but not exceeding 16,000 pounds
307 gross laden weight; plus
- 308 (ii) \$9 for each 2,000 pounds over 16,000 pounds gross laden weight;
- 309 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding
310 farm trucks, over 14,000 pounds, but not exceeding 16,000 pounds gross laden
311 weight; plus
- 312 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;
- 313 (f)(i) \$69.50 for each park model recreational vehicle over 14,000 pounds, but not
314 exceeding 16,000 pounds gross laden weight; plus
- 315 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;
- 316 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;
- 317 (h) in addition to the fee described in Subsection (1)(b):
- 318 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 319 (A) each electric motor vehicle; and
- 320 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
321 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
322 propane;
- 323 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 324 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 325 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
326 model year of 1983 or newer, 50 cents; and
- 327 (j) \$28.50 for each roadable aircraft.
- 328 (2)(a) At the time application is made for registration or renewal of registration of a
329 vehicle under this chapter for a six-month registration period under Section
330 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 331 (i) \$34.50 for each motorcycle; and

- 332 (ii) \$33.50 for each motor vehicle of 14,000 pounds or less gross laden weight,
333 excluding motorcycles.
- 334 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
335 registration of a vehicle under this chapter for a six-month registration period under
336 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 337 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 338 (A) each electric motor vehicle; and
- 339 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
340 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
341 propane;
- 342 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 343 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 344 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 345 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
346 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
347 shall also pay an additional \$7 as part of the registration fee; and
- 348 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
349 pay an additional \$5 as part of the registration fee.
- 350 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
351 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
352 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),
353 by taking the registration fee rate for the previous year and adding an amount
354 equal to the greater of:
- 355 (A) an amount calculated by multiplying the registration fee of the previous year
356 by the actual percentage change during the previous fiscal year in the
357 Consumer Price Index; and
- 358 (B) 0.
- 359 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually
360 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and
361 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and
362 adding an amount equal to the greater of:
- 363 (A) an amount calculated by multiplying the registration fee of the previous year
364 by the actual percentage change during the previous fiscal year in the
365 Consumer Price Index; and

- 366 (B) 0.
- 367 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the
368 nearest 25 cents.
- 369 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or
370 older is \$40.
- 371 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal
372 of registration fees under Subsection (1).
- 373 (c) A vehicle with a Purple Heart special group license plate issued on or before
374 December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group
375 License Plates, is exempt from the registration fees under Subsection (1).
- 376 (d) A camper is exempt from the registration fees under Subsection (1).
- 377 (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor
378 vehicle shall register for the total gross laden weight of all units of the combination if the
379 total gross laden weight of the combination exceeds 14,000 pounds.
- 380 (6)(a) Registration fee categories under this section are based on the gross laden weight
381 declared in the licensee's application for registration.
- 382 (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of
383 2,000 pounds is a full unit.
- 384 (7) The owner of a trailer described in Section 41-1a-228 may, as an alternative to
385 registering under Subsection (1)(c), apply for and obtain a special registration and
386 license plate, as provided in Section 41-1a-228, for a fee of \$130.
- 387 (8)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
388 the fee amounts are double the amounts due for a 12-month registration of the same
389 vehicle.
- 390 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
391 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
392 12-month registration are multiplied by four.
- 393 (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck
394 unless:
- 395 (a) the truck meets the definition of a farm truck under Section 41-1a-102; and
- 396 (b)(i) the truck has a gross vehicle weight rating of more than 14,000 pounds; or
- 397 (ii) the truck has a gross vehicle weight rating of 14,000 pounds or less and the owner
398 submits to the division a certificate of emissions inspection or a waiver in
399 compliance with Section 41-6a-1642.

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

402 (11) A motor vehicle registered as a street-legal all-terrain vehicle is:

403 (a) subject to the registration and other fees described in Section 41-22-9; and

404 (b) not required to pay an additional registration fee under this section.

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

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

409 **41-1a-1218 (Effective 01/01/27). Uninsured motorist identification fee for**
410 **tracking motor vehicle insurance -- Exemption -- Deposit.**

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

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

415 (ii) \$2 on each motorboat.

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

420 (c) The following are exempt from the fee required under Subsection (1)(a) or (b):

421 (i) a commercial vehicle registered as part of a fleet under Section 41-1a-222 or
422 Section 41-1a-301;

423 (ii) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209
424 or Subsection 41-1a-419(3); and

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

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

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

428 (2)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
429 the fee amounts under this section are double the amounts due for the same vehicle
430 registered for a 12-month period.

431 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
432 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
433 12-month registration are multiplied by four.

434 (3) The revenue generated under this section shall be deposited in the Uninsured Motorist
435 Identification Restricted Account created in Section 41-12a-806.

436 Section 8. Section **41-1a-1221** is amended to read:

437 **41-1a-1221 (Effective 01/01/27). Fees to cover the cost of electronic payments.**

438 (1) As used in this section:

439 (a) "Electronic payment" means use of any form of payment processed through
440 electronic means, including credit cards, debit cards, and automatic clearinghouse
441 transactions.

442 (b) "Electronic payment fee" means the fee assessed to defray:

443 (i) the charge, discount fee, or processing fee charged by credit card companies or
444 processing agents to process an electronic payment; or

445 (ii) costs associated with the purchase of equipment necessary for processing
446 electronic payments.

447 (2)(a) The Motor Vehicle Division may collect an electronic payment fee on all
448 registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b),
449 (2)(a), (2)(b), and (4).

450 (b) The fee described in Subsection (2)(a):

451 (i) shall be imposed regardless of the method of payment for a particular transaction;
452 and

453 (ii) need not be separately identified from the fees imposed for registration and
454 renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b),
455 and (4).

456 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
457 the electronic fee amounts under this section are double the amounts due for the same
458 vehicle registered for a 12-month period.

459 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
460 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
461 12-month registration are multiplied by four.

462 (3) The division shall establish the fee according to the procedures and requirements of
463 Section 63J-1-504.

464 (4) A fee imposed under this section:

465 (a) shall be deposited in the Electronic Payment Fee Restricted Account created by
466 Section 41-1a-121; and

467 (b) is not subject to Subsection 63J-1-105(3) or (4).

468 Section 9. Section **41-1a-1222** is amended to read:

469 **41-1a-1222 (Effective 01/01/27). Local option highway construction and**
470 **transportation corridor preservation fee -- Exemptions -- Deposit -- Transfer -- County**
471 **ordinance -- Notice.**

472 (1) As used in this section, "unincorporated" means the same as that term is defined in
473 Section 10-1-104.

474 (2)(a)(i) Except as provided in Subsection (2)(a)(ii), a county legislative body may
475 impose a local option highway construction and transportation corridor
476 preservation fee of up to \$10 on each motor vehicle registration within the county.

477 (ii) A county legislative body may impose a local option highway construction and
478 transportation corridor preservation fee of up to \$7.75 on each motor vehicle
479 registration for a six-month registration period under Section 41-1a-215.5 within
480 the county.

481 (iii) A fee imposed under Subsection (2)(a)(i) or (ii) shall be set in whole dollar
482 increments.

483 (b)(i) If imposed under Subsection (2)(a), at the time application is made for
484 registration or renewal of registration of a motor vehicle under this chapter, the
485 applicant shall pay the local option highway construction and transportation
486 corridor preservation fee established by the county legislative body.

487 (ii) If imposed under Subsection (2)(a), at the time application is made for
488 registration or renewal of registration of a vehicle under this chapter for a
489 24-month period as provided in Section 41-1a-215.5, the applicant shall pay
490 double the amount of the local option highway construction and transportation
491 corridor preservation fee established by the county legislative body for the same
492 vehicle registered for a 12-month period.

493 (iii) If imposed under Subsection (2)(a), at the time application is made for
494 registration or renewal of registration of a vehicle under this chapter for the
495 lifetime of the vehicle as provided in Section 41-1a-215.5, the applicant shall pay
496 the amount of the local option highway construction and transportation corridor
497 preservation fee established by the county legislative body for the same vehicle
498 registered for a 12-month period multiplied by four.

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

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

- 502 (ii) a commercial vehicle with an apportioned registration under Section 41-1a-301;
503 and
- 504 (iii) a motor vehicle with a Purple Heart special group license plate issued:
505 (A) on or before December 31, 2023; or
506 (B) in accordance with Part 16, Sponsored Special Group License Plates.
- 507 (3)(a) Except as provided in Subsection (3)(b), the revenue generated under this section
508 shall be:
- 509 (i) deposited in the Local Highway and Transportation Corridor Preservation Fund
510 created in Section 72-2-117.5;
- 511 (ii) credited to the county from which it is generated; and
512 (iii) used and distributed in accordance with Section 72-2-117.5.
- 513 (b) The revenue generated by a fee imposed under this section in a county of the first
514 class shall be deposited or transferred as follows:
- 515 (i) 50% of the revenue shall be:
- 516 (A) deposited in the County of the First Class Highway Projects Fund created in
517 Section 72-2-121; and
518 (B) used in accordance with Section 72-2-121;
- 519 (ii) 30% of the revenue shall be deposited, credited, and used as provided in
520 Subsection (3)(a); and
521 (iii) 20% of the revenue shall be transferred to the legislative body of a county of the
522 first class.
- 523 (4) Beginning in a fiscal year beginning on or after July 1, 2023, and for 15 years thereafter,
524 the legislative body of the county of the first class shall annually transfer, from the
525 revenue transferred to the legislative body of a county of the first class as described in
526 Subsection (3)(b)(iii):
- 527 (a) \$300,000 to Kearns; and
528 (b) \$225,000 to Magna.
- 529 (5) To impose or change the amount of a fee under this section, the county legislative body
530 shall pass an ordinance:
- 531 (a) approving the fee;
532 (b) setting the amount of the fee; and
533 (c) providing an effective date for the fee as provided in Subsection (6).
- 534 (6)(a) If a county legislative body enacts, changes, or repeals a fee under this section, the
535 enactment, change, or repeal shall take effect on July 1 if the commission receives

536 notice meeting the requirements of Subsection (6)(b) from the county prior to April 1.

537 (b) The notice described in Subsection (6)(a) shall:

538 (i) state that the county will enact, change, or repeal a fee under this part;

539 (ii) include a copy of the ordinance imposing the fee; and

540 (iii) if the county enacts or changes the fee under this section, state the amount of the
541 fee.

542 Section 10. Section **59-2-405** is amended to read:

543 **59-2-405 (Effective 01/01/27). Uniform fee on tangible personal property**

544 **required to be registered with the state -- Distribution of revenues -- Appeals.**

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

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

550 (i) motor vehicles required to be registered with the state that have a gross vehicle
551 weight rating of 14,001 pounds or more;

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

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

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

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

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

560 (i) aircraft;

561 (ii) state-assessed commercial vehicles;

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

563 (A) Section 59-2-405.1;

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

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

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

568 (3)(a) Except as provided in [~~Subsection (3)(b)~~] Subsections (3)(b) and (3)(c), the

569 uniform fee is 1.5% of the fair market value of the personal property, as established

- 570 by the commission.
- 571 (b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay a
572 one-time uniform fee in lieu of the ad valorem tax, which is \$150.
- 573 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
574 41-1a-215.5, the person shall pay a uniform statewide fee equal to four times the
575 amount of the uniform fee calculated as described in Subsection (3)(a) for the first
576 year of the lifetime registration.
- 577 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
578 into the state and is required to be registered in Utah shall, as a condition of registration,
579 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
580 state of origin have been paid for the current calendar year.
- 581 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by
582 the county to each taxing entity in which the property described in Subsection (2) is
583 located in the same proportion in which revenue collected from ad valorem real
584 property tax is distributed.
- 585 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
586 the same proportion in which revenue collected from ad valorem real property tax is
587 distributed.
- 588 (6) An appeal relating to the uniform fee imposed on the tangible personal property
589 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.
- 590 Section 11. Section **59-2-405.1** is amended to read:
- 591 **59-2-405.1 (Effective 01/01/27). Uniform fee on certain vehicles with a gross**
592 **vehicle weight rating of 14,000 pounds or less -- Distribution of revenues -- Appeals.**
- 593 (1) The property described in Subsection (2) is exempt from ad valorem property taxes
594 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).
- 595 (2)(a) Except as provided in Subsection (2)(b), there is levied as provided in this part a
596 statewide uniform fee in lieu of the ad valorem tax on:
- 597 (i) motor vehicles as defined in Section 41-1a-102 that:
598 (A) are required to be registered with the state; and
599 (B) have a gross vehicle weight rating of 14,000 pounds or less; and
600 (ii) state-assessed commercial vehicles required to be registered with the state that
601 have a gross vehicle weight rating of 14,000 pounds or less.
- 602 (b) The following tangible personal property is exempt from the statewide uniform fee
603 imposed by this section:

- 604 (i) aircraft;
- 605 (ii) tangible personal property subject to a uniform fee imposed by:
 - 606 (A) Section 59-2-405;
 - 607 (B) Section 59-2-405.2; or
 - 608 (C) Section 59-2-405.3; and
- 609 (iii) tangible personal property that is exempt from state or county ad valorem
- 610 property taxes under the laws of this state or of the federal government.

611 (3)(a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,
 612 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

619 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this
 620 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

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

632 (d)(i) Subject to Subsection (3)(d)(ii), for a vehicle registered for a 24-month period
 633 as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed
 634 by this section are double the amounts due for the same vehicle registered for a

- 635 12-month period.
- 636 (ii) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
637 if the 24-month term extends from one age bracket to another age bracket as
638 described in this section, the person shall pay the sum of:
- 639 (A) the uniform statewide fee amount for the first year corresponding to the age
640 bracket applicable for the first 12 months of the registration period; and
- 641 (B) the uniform statewide fee amount for the second year corresponding to the age
642 bracket applicable for the second 12 months of the registration period.
- 643 (e) For a vehicle registered for the lifetime of the vehicle as provided in Section
644 41-1a-215.5, the person shall pay a uniform statewide fee equal to the sum of the
645 next-succeeding four years corresponding to the applicable age brackets for the
646 vehicle.
- 647 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
648 into the state and is required to be registered in Utah shall, as a condition of registration,
649 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
650 state of origin have been paid for the current calendar year.
- 651 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by
652 the county to each taxing entity in which the property described in Subsection (2) is
653 located in the same proportion in which revenue collected from ad valorem real
654 property tax is distributed.
- 655 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
656 the same proportion in which revenue collected from ad valorem real property tax is
657 distributed.
- 658 Section 12. Section **59-2-405.2** is amended to read:
- 659 **59-2-405.2 (Effective 01/01/27). Definitions -- Uniform statewide fee on certain**
660 **tangible personal property -- Distribution of revenues -- Rulemaking authority --**
661 **Determining the length of a vessel.**
- 662 (1) As used in this section:
- 663 (a)(i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor
664 vehicle that:
- 665 (A) is an:
- 666 (I) all-terrain type I vehicle as defined in Section 41-22-2;
- 667 (II) all-terrain type II vehicle as defined in Section 41-22-2; or
- 668 (III) all-terrain type III vehicle as defined in Section 41-22-2;

- 669 (B) is required to be registered in accordance with Title 41, Chapter 22,
670 Off-highway Vehicles; and
- 671 (C) has:
- 672 (I) an engine with more than 150 cubic centimeters displacement;
673 (II) a motor that produces more than five horsepower; or
674 (III) an electric motor; and
- 675 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a
676 snowmobile.
- 677 (b) "Camper" means a camper:
- 678 (i) as defined in Section 41-1a-102; and
679 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
680 Registration.
- 681 (c)(i) "Canoe" means a vessel that:
- 682 (A) is long and narrow;
683 (B) has curved sides; and
684 (C) is tapered:
685 (I) to two pointed ends; or
686 (II) to one pointed end and is blunt on the other end; and
- 687 (ii) "canoe" includes:
- 688 (A) a collapsible inflatable canoe;
689 (B) a kayak;
690 (C) a racing shell;
691 (D) a rowing scull; or
692 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an
693 outboard motor.
- 694 (d) "Dealer" means the same as that term is defined in Section 41-1a-102.
- 695 (e) "Jon boat" means a vessel that:
- 696 (i) has a square bow; and
697 (ii) has a flat bottom.
- 698 (f) "Motor vehicle" means the same as that term is defined in Section 41-22-2.
- 699 (g) "Other motorcycle" means a motor vehicle that:
- 700 (i) is:
- 701 (A) a motorcycle as defined in Section 41-1a-102; and
702 (B) designed primarily for use and operation over unimproved terrain;

- 703 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
704 Registration; and
- 705 (iii) has:
- 706 (A) an engine with more than 150 cubic centimeters displacement; or
707 (B) a motor that produces more than five horsepower.
- 708 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily
709 used:
- 710 (A) to transport tangible personal property; and
711 (B) for a purpose other than a commercial purpose; and
- 712 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
713 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what
714 constitutes a purpose other than a commercial purpose.
- 715 (i) "Outboard motor" means the same as that term is defined in Section 41-1a-102.
- 716 (j) "Park model recreational vehicle" means the same as that term is defined in Section
717 41-1a-102.
- 718 (k) "Personal watercraft" means a personal watercraft:
- 719 (i) as defined in Section 73-18-2; and
720 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
721 Boating Act.
- 722 (l)(i) "Pontoon" means a vessel that:
- 723 (A) is:
- 724 (I) supported by one or more floats; and
725 (II) propelled by either inboard or outboard power; and
726 (B) is not:
- 727 (I) a houseboat; or
728 (II) a collapsible inflatable vessel~~[; and]~~ .
- 729 (ii) ~~[in]~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
730 the commission may by rule define the term "houseboat."
- 731 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,
732 or reduction:
- 733 (i) of all or a portion of a qualifying payment;
734 (ii) granted by a county during the refund period; and
735 (iii) received by a qualifying person.
- 736 (n)(i) "Qualifying payment" means the payment made:

- 737 (A) of a uniform statewide fee in accordance with this section:
738 (I) by a qualifying person;
739 (II) to a county; and
740 (III) during the refund period; and
741 (B) on an item of qualifying tangible personal property[~~;~~and] .
742 (ii) [if] If a qualifying person received a qualifying adjustment, exemption, or
743 reduction for an item of qualifying tangible personal property, the qualifying
744 payment for that qualifying tangible personal property is equal to the difference
745 between:
746 (A) the payment described in this Subsection (1)(n) for that item of qualifying
747 tangible personal property; and
748 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 749 (o) "Qualifying person" means a person that paid a uniform statewide fee:
750 (i) during the refund period;
751 (ii) in accordance with this section; and
752 (iii) on an item of qualifying tangible personal property.
- 753 (p) "Qualifying tangible personal property" means a:
754 (i) qualifying vehicle; or
755 (ii) qualifying watercraft.
- 756 (q) "Qualifying vehicle" means:
757 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
758 centimeters but 150 or less cubic centimeters;
759 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
760 centimeters but 150 or less cubic centimeters;
761 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
762 centimeters but 150 or less cubic centimeters;
763 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
764 but 150 or less cubic centimeters; or
765 (v) a street motorcycle with an engine displacement that is 100 or more cubic
766 centimeters but 150 or less cubic centimeters.
- 767 (r) "Qualifying watercraft" means a:
768 (i) canoe;
769 (ii) collapsible inflatable vessel;
770 (iii) jon boat;

- 771 (iv) pontoon;
- 772 (v) sailboat; or
- 773 (vi) utility boat.
- 774 (s) "Refund period" means the time period:
- 775 (i) beginning on January 1, 2006; and
- 776 (ii) ending on December 29, 2006.
- 777 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 778 (u)(i) "Small motor vehicle" means a motor vehicle that:
- 779 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 780 (B) has:
- 781 (I) an engine with 150 or less cubic centimeters displacement; or
- 782 (II) a motor that produces five or less horsepower~~[; and]~~ .
- 783 (ii) ~~[in]~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 784 the commission may by rule develop a process for an owner of a motor vehicle to
- 785 certify whether the motor vehicle has:
- 786 (A) an engine with 150 or less cubic centimeters displacement; or
- 787 (B) a motor that produces five or less horsepower.
- 788 (v) "Snowmobile" means a motor vehicle that:
- 789 (i) is a snowmobile as defined in Section 41-22-2;
- 790 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
- 791 Vehicles; and
- 792 (iii) has:
- 793 (A) an engine with more than 150 cubic centimeters displacement; or
- 794 (B) a motor that produces more than five horsepower.
- 795 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
- 796 41-6a-102.
- 797 (x) "Street motorcycle" means a motor vehicle that:
- 798 (i) is:
- 799 (A) a motorcycle as defined in Section 41-1a-102; and
- 800 (B) designed primarily for use and operation on highways;
- 801 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 802 Registration; and
- 803 (iii) has:
- 804 (A) an engine with more than 150 cubic centimeters displacement; or

- 805 (B) a motor that produces more than five horsepower.
- 806 (y) "Tangible personal property owner" means a person that owns an item of qualifying
807 tangible personal property.
- 808 (z) "Tent trailer" means a portable vehicle without motive power that:
- 809 (i) is constructed with collapsible side walls that:
- 810 (A) fold for towing by a motor vehicle; and
- 811 (B) unfold at a campsite;
- 812 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 813 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
814 Registration; and
- 815 (iv) does not require a special highway movement permit when drawn by a
816 self-propelled motor vehicle.
- 817 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
818 trailer:
- 819 (A) as defined in Section 41-1a-102; and
- 820 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part
821 2, Registration; and
- 822 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 823 (A) a camper; or
- 824 (B) a tent trailer.
- 825 (bb)(i) "Utility boat" means a vessel that:
- 826 (A) has:
- 827 (I) two or three bench seating;
- 828 (II) an outboard motor; and
- 829 (III) a hull made of aluminum, fiberglass, or wood; and
- 830 (B) does not have:
- 831 (I) decking;
- 832 (II) a permanent canopy; or
- 833 (III) a floor other than the hull; and
- 834 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
835 inflatable vessel.
- 836 (cc) "Vessel" means a vessel:
- 837 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
- 838 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

839 Boating Act.

840 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
 841 beginning on January 1, 2006, the tangible personal property described in Subsection
 842 (2)(b) is:

- 843 (i) exempt from the tax imposed by Section 59-2-103; and
- 844 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees
 845 as provided in this section.

846 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible
 847 personal property is required to be registered with the state:

- 848 (i) an all-terrain vehicle;
- 849 (ii) a camper;
- 850 (iii) an other motorcycle;
- 851 (iv) an other trailer;
- 852 (v) a personal watercraft;
- 853 (vi) a small motor vehicle;
- 854 (vii) a snowmobile;
- 855 (viii) a street motorcycle;
- 856 (ix) a tent trailer;
- 857 (x) a travel trailer;
- 858 (xi) a park model recreational vehicle; and
- 859 (xii) a vessel if that vessel is less than 31 feet in length as determined under
 860 Subsection (8).

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

863 (a) for a snowmobile:

864 Age of Snowmobile	Uniform Statewide Fee
865 12 or more years	\$10
866 9 or more years but less than 12 years	\$20
867 6 or more years but less than 9 years	\$30
868 3 or more years but less than 6 years	\$35
869 Less than 3 years	\$45

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

872	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
873	12 or more years	\$4
874	9 or more years but less than 12 years	\$8
875	6 or more years but less than 9 years	\$12
876	3 or more years but less than 6 years	\$14
877	Less than 3 years	\$18

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

879	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
880	12 or more years	\$4
881	9 or more years but less than 12 years	\$14
882	6 or more years but less than 9 years	\$20
883	3 or more years but less than 6 years	\$28
884	Less than 3 years	\$38

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

886	Age of Camper or Tent Trailer	Uniform Statewide Fee
887	12 or more years	\$10
888	9 or more years but less than 12 years	\$25
889	6 or more years but less than 9 years	\$35
890	3 or more years but less than 6 years	\$50
891	Less than 3 years	\$70

892 (e) for an other trailer:

893	Age of Other Trailer	Uniform Statewide Fee
894	12 or more years	\$10
895	9 or more years but less than 12 years	\$15
896	6 or more years but less than 9 years	\$20
897	3 or more years but less than 6 years	\$25
898	Less than 3 years	\$30

899 (f) for a personal watercraft:

900	Age of Personal Watercraft	Uniform Statewide Fee
901	12 or more years	\$5
902	9 or more years but less than 12 years	\$13
903	6 or more years but less than 9 years	\$18
904	3 or more years but less than 6 years	\$23
905	Less than 3 years	\$28

906 (g) for a small motor vehicle:

907	Age of Small Motor Vehicle	Uniform Statewide Fee
908	6 or more years	\$10
909	3 or more years but less than 6 years	\$15
910	Less than 3 years	\$25

911 (h) for a street motorcycle:

912	Age of Street Motorcycle	Uniform Statewide Fee
913	12 or more years	\$10
914	9 or more years but less than 12 years	\$35
915	6 or more years but less than 9 years	\$50
916	3 or more years but less than 6 years	\$70
917	Less than 3 years	\$95

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

919	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
920	12 or more years	\$20
921	9 or more years but less than 12 years	\$65
922	6 or more years but less than 9 years	\$90
923	3 or more years but less than 6 years	\$135
924	Less than 3 years	\$175

925 (j) \$5 regardless of the age of the vessel if the vessel is:

926 (i) less than 15 feet in length;

927 (ii) a canoe;

928 (iii) a jon boat; or

929 (iv) a utility boat;

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

931	Length of Vessel	Uniform Statewide Fee
932	15 feet or more in length but less than 19 feet in length	\$8
933	19 feet or more in length but less than 23 feet in length	\$13
934	23 feet or more in length but less than 27 feet in length	\$20
935	27 feet or more in length but less than 31 feet in length	\$38

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

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

938	Age of Vessel	Uniform Statewide Fee
939	12 or more years	\$13
940	9 or more years but less than 12 years	\$33
941	6 or more years but less than 9 years	\$40
942	3 or more years but less than 6 years	\$55
943	Less than 3 years	\$75

944 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

945 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

946	Age of Vessel	Uniform Statewide Fee
947	12 or more years	\$25
948	9 or more years but less than 12 years	\$60
949	6 or more years but less than 9 years	\$88
950	3 or more years but less than 6 years	\$110
951	Less than 3 years	\$138

952 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

953 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

954	Age of Vessel	Uniform Statewide Fee
955	12 or more years	\$50
956	9 or more years but less than 12 years	\$90
957	6 or more years but less than 9 years	\$120

958	3 or more years but less than 6 years	\$155
959	Less than 3 years	\$200

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

962	Age of Vessel	Uniform Statewide Fee
963	12 or more years	\$60
964	9 or more years but less than 12 years	\$125
965	6 or more years but less than 9 years	\$175
966	3 or more years but less than 6 years	\$250
967	Less than 3 years	\$350

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

970 (a) for a street motorcycle:

971	Age of Street Motorcycle	Uniform Statewide Fee
972	12 or more years	\$7.75
973	9 or more years but less than 12 years	\$27
974	6 or more years but less than 9 years	\$38.50
975	3 or more years but less than 6 years	\$54
976	Less than 3 years	\$73

977 (b) for a small motor vehicle:

978	Age of Small Motor Vehicle	Uniform Statewide Fee
979	6 or more years	\$7.75
980	3 or more years but less than 6 years	\$11.50
981	Less than 3 years	\$19.25

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

986 (6)(a) Subject to Subsection (6)(b), for a vehicle registered for a 24-month period as
 987 provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this

988 section are double the amounts due for the same vehicle registered for a 12-month
989 period.

990 (b) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, if
991 the 24-month term extends from one age bracket to another age bracket as described
992 in this section, the person shall pay the sum of:

993 (i) the uniform statewide fee amount for the first year corresponding to the age
994 bracket applicable for the first 12 months of the registration period; and

995 (ii) the uniform statewide fee amount for the second year corresponding to the age
996 bracket applicable for the second 12 months of the registration period.

997 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
998 41-1a-215.5, the person shall pay a uniform statewide fee equal to the sum of the
999 next-succeeding four years corresponding to the applicable age brackets for the
1000 vehicle.

1001 (7)(a) The revenues collected in each county from the uniform statewide fees imposed
1002 by this section shall be distributed by the county to each taxing entity in which each
1003 item of tangible personal property subject to the uniform statewide fees is located in
1004 the same proportion in which revenues collected from the ad valorem property tax are
1005 distributed.

1006 (b) Each taxing entity described in Subsection (7)(a) that receives revenues from the
1007 uniform statewide fees imposed by this section shall distribute the revenues in the
1008 same proportion in which revenues collected from the ad valorem property tax are
1009 distributed.

1010 (8)(a) For purposes of the uniform statewide fee imposed by this section, the length of a
1011 vessel shall be determined as provided in this Subsection (8).

1012 (b)(i) Except as provided in Subsection (8)(b)(ii), the length of a vessel shall be
1013 measured as follows:

1014 (A) the length of a vessel shall be measured in a straight line; and

1015 (B) the length of a vessel is equal to the distance between the bow of the vessel
1016 and the stern of the vessel.

1017 (ii) Notwithstanding Subsection (8)(b)(i), the length of a vessel may not include the
1018 length of:

1019 (A) a swim deck;

1020 (B) a ladder;

1021 (C) an outboard motor; or

1022 (D) an appurtenance or attachment similar to Subsections (8)(b)(ii)(A) through (C)
1023 as determined by the commission by rule.

1024 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
1025 the commission may by rule define what constitutes an appurtenance or
1026 attachment similar to Subsections (8)(b)(ii)(A) through (C).

1027 (c) The length of a vessel:

1028 (i)(A) for a new vessel, is the length:

1029 (I) listed on the manufacturer's statement of origin if the length of the vessel
1030 measured under Subsection (8)(b) is equal to the length of the vessel listed
1031 on the manufacturer's statement of origin; or

1032 (II) listed on a form submitted to the commission by a dealer in accordance
1033 with Subsection (8)(d) if the length of the vessel measured under Subsection
1034 (8)(b) is not equal to the length of the vessel listed on the manufacturer's
1035 statement of origin; or

1036 (B) for a vessel other than a new vessel, is the length:

1037 (I) corresponding to the model number if the length of the vessel measured
1038 under Subsection (8)(b) is equal to the length of the vessel determined by
1039 reference to the model number; or

1040 (II) listed on a form submitted to the commission by an owner of the vessel in
1041 accordance with Subsection (8)(d) if the length of the vessel measured
1042 under Subsection (8)(b) is not equal to the length of the vessel determined
1043 by reference to the model number; and

1044 (ii)(A) is determined at the time of the:

1045 (I) first registration as defined in Section 41-1a-102 that occurs on or after
1046 January 1, 2006; or

1047 (II) first renewal of registration that occurs on or after January 1, 2006; and

1048 [~~(B)~~] (iii) may be determined after the time described in Subsection (8)(c)(ii)(A) only
1049 if the commission requests that a dealer or an owner submit a form to the
1050 commission in accordance with Subsection (8)(d).

1051 (d)(i) A form under Subsection (8)(c) shall:

1052 (A) be developed by the commission;

1053 (B) be provided by the commission to:

1054 (I) a dealer; or

1055 (II) an owner of a vessel;

- 1056 (C) provide for the reporting of the length of a vessel;
- 1057 (D) be submitted to the commission at the time the length of the vessel is
- 1058 determined in accordance with Subsection (8)(c)(ii);
- 1059 (E) be signed by:
- 1060 (I) if the form is submitted by a dealer, that dealer; or
- 1061 (II) if the form is submitted by an owner of the vessel, an owner of the vessel;
- 1062 and
- 1063 (F) include a certification that the information set forth in the form is true.
- 1064 (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under
- 1065 oath and subject to the same penalties as provided by law for perjury.
- 1066 (iii)(A) A dealer or an owner that submits a form to the commission under
- 1067 Subsection (8)(c) is considered to have given the dealer's or owner's consent to
- 1068 an audit or review by:
- 1069 (I) the commission;
- 1070 (II) the county assessor; or
- 1071 (III) the commission and the county assessor.
- 1072 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the
- 1073 acceptance of any form.
- 1074 (9)(a) A county that collected a qualifying payment from a qualifying person during the
- 1075 refund period shall issue a refund to the qualifying person as described in Subsection
- 1076 (9)(b) if:
- 1077 (i) the difference described in Subsection (9)(b) is \$1 or more; and
- 1078 (ii) the qualifying person submitted a form in accordance with Subsections (9)(c) and
- 1079 (d).
- 1080 (b) The refund amount shall be calculated as follows:
- 1081 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 1082 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
- 1083 during the refund period; and
- 1084 (B) the amount of the statewide uniform fee:
- 1085 (I) for that qualifying vehicle; and
- 1086 (II) that the qualifying person would have been required to pay:
- 1087 (Aa) during the refund period; and
- 1088 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
- 1089 Session, Chapter 3, Section 1, been in effect during the refund period;

- 1090 and
- 1091 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
- 1092 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
- 1093 during the refund period; and
- 1094 (B) the amount of the statewide uniform fee:
- 1095 (I) for that qualifying watercraft; and
- 1096 (II) that the qualifying person would have been required to pay:
- 1097 (Aa) during the refund period; and
- 1098 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
- 1099 Session, Chapter 3, Section 1, been in effect during the refund period.
- 1100 (c) Before the county issues a refund to the qualifying person in accordance with
- 1101 Subsection (9)(a) the qualifying person shall submit a form to the county to verify the
- 1102 qualifying person is entitled to the refund.
- 1103 (d)(i) A form under Subsection (9)(c) or (10) shall:
- 1104 (A) be developed by the commission;
- 1105 (B) be provided by the commission to the counties;
- 1106 (C) be provided by the county to the qualifying person or tangible personal
- 1107 property owner;
- 1108 (D) provide for the reporting of the following:
- 1109 (I) for a qualifying vehicle:
- 1110 (Aa) the type of qualifying vehicle; and
- 1111 (Bb) the amount of cubic centimeters displacement; and
- 1112 (II) for a qualifying watercraft:
- 1113 (Aa) the length of the qualifying watercraft;
- 1114 (Bb) the age of the qualifying watercraft; and
- 1115 (Cc) the type of qualifying watercraft;
- 1116 (E) be signed by the qualifying person or tangible personal property owner; and
- 1117 (F) include a certification that the information set forth in the form is true.
- 1118 (ii) A certification made under Subsection (9)(d)(i)(F) is considered as if made under
- 1119 oath and subject to the same penalties as provided by law for perjury.
- 1120 (iii)(A) A qualifying person or tangible personal property owner that submits a
- 1121 form to a county under Subsection (9)(c) or (10) is considered to have given
- 1122 the qualifying person's consent to an audit or review by:
- 1123 (I) the commission;

- 1124 (II) the county assessor; or
1125 (III) the commission and the county assessor.
- 1126 (B) The consent described in Subsection (9)(d)(iii)(A) is a condition to the
1127 acceptance of any form.
- 1128 (e) The county shall make changes to the commission's records with the information
1129 received by the county from the form submitted in accordance with Subsection (9)(c).
- 1130 (10) A county shall change its records regarding an item of qualifying tangible personal
1131 property if the tangible personal property owner submits a form to the county in
1132 accordance with Subsection (9)(d).
- 1133 (11)(a) For purposes of this Subsection (11), "owner of tangible personal property"
1134 means a person that was required to pay a uniform statewide fee:
- 1135 (i) during the refund period;
1136 (ii) in accordance with this section; and
1137 (iii) on an item of tangible personal property subject to the uniform statewide fees
1138 imposed by this section.
- 1139 (b) A county that collected revenues from uniform statewide fees imposed by this
1140 section during the refund period shall notify an owner of tangible personal property:
- 1141 (i) of the tangible personal property classification changes made to this section
1142 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
1143 (ii) that the owner of tangible personal property may obtain and file a form to modify
1144 the county's records regarding the owner's tangible personal property; and
1145 (iii) that the owner may be entitled to a refund pursuant to Subsection (9).

1146 Section 13. **Effective Date.**

1147 This bill takes effect on January 1, 2027.