

1st Sub. H.B. 107

Vehicle Sales Tax Amendments

House Amendments

Amendment 1

January 23, 2026 04:21 PM

Representative **Jordan D. Teuscher** proposes the following amendments:

1. *Line 427:*

427 the Judicial Council in accordance with Section 76-3-301.5.

428 (c) A penalty is not due for a vehicle that was exempt from registration during the time

429 period since the registration was due.

(d) The commission shall deposit the late registration penalty into the General Fund.