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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:

This bill appropriates \$65,900 in transfers to unrestricted funds for fiscal year 2027, all of which is from the various sources as detailed in this bill.

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- 41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29)**, as last amended by Laws of Utah 2025, Chapter 279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-1206 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 215,

28 279
 29 **41-1a-1221 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
 30 **59-2-405 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215
 31 **59-2-405.1 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
 32 **59-2-405.2 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 279,
 33 336

34
 35 *Be it enacted by the Legislature of the state of Utah:*

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

37 **41-1a-215.5 (Effective 01/01/27). Alternative term registration.**

- 38 (1) Subject to the requirements of this section, a person may register a motorcycle or motor
 39 vehicle of 14,000 pounds or less gross laden weight for a six-month period that begins
 40 on the first day of the calendar month of registration and expires on the last day of the
 41 sixth month of registration.
- 42 (2)(a) A person may register the following types of vehicles for a 24-month period that
 43 begins the first day of the calendar month of registration and expires on the last day
 44 of the 24th month of registration:
- 45 (i) a trailer;
 - 46 (ii) an electric motor vehicle;
 - 47 (iii) an off-highway vehicle [~~as described in~~] registered in accordance with Section
 48 41-22-3; or
 - 49 (iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section
 50 41-22-3.
- 51 (b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301 is
 52 not eligible for a 24-month registration.
- 53 (c) To register a vehicle for a 24-month period as provided in this Subsection (2), the
 54 person is required to pay double the amount of any tax or fee that would be due for
 55 the same vehicle registered for a 12-month period.
- 56 (3)(a) A person may register a non-commercial trailer for the lifetime of the period
 57 during which the vehicle is titled by the person.
- 58 (b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301:
- 59 (i) is not eligible for lifetime registration described in Subsection (3)(a); and
 - 60 (ii) is eligible for lifetime registration described in Section 41-1a-228.
- 61 (c) To register a trailer as described in Subsection (3)(a), the person is required to pay

62 the amount of any tax or fee that would be due for the same vehicle registered for a
63 12-month period multiplied by four.

64 [~~(3)~~] (4) If the last day of the registration period falls on a day in which the appropriate state
65 or county offices are not open for business, the registration of the vehicle is extended to
66 midnight of the next business day.

67 [~~(4)~~] (5) A registration under this section is subject to this chapter.

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

69 **41-1a-228 (Effective 01/01/27). Special lifetime trailer registration -- Property**
70 **tax or in lieu fees.**

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

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

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

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

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

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

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

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

89 **41-1a-402 (Effective 01/01/27). Standard license plates -- Required colors,**
90 **numerals, and letters -- Expiration.**

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

93 (i) a special group license plate in accordance with Section 41-1a-418; or

94 (ii) an apportioned vehicle license plate in accordance with Section 41-1a-301.

95 (b) The division may offer up to four standard license plate options at one time, each

96 with a different design as follows:

97 (i) two designs that incorporate one or more elements that represent the state's
98 economy or geography;

99 (ii) one design that represents the state's values or culture; and

100 (iii) one design that commemorates a current event relevant to the state or a
101 significant anniversary of a historic event relevant to the state.

102 (c) The division shall offer:

103 (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period;
104 and

105 (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.

106 (d) The division may not offer more than four standard license plate designs at any one
107 time.

108 (2) Before the division may offer a design described in Subsection (1)(b), the division shall:

109 (a) consult with the Utah Department of Cultural and Community Engagement regarding
110 the proposed design;

111 (b) identify which current standard license plate design will be replaced by the proposed
112 design; and

113 (c) submit the proposed design to the commission.

114 (3)(a) If the commission receives a submission for a proposed design of a standard
115 license plate as described in Subsection (2)(c), or a sponsored special group license
116 plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group
117 License Plates, the commission shall notify:

118 (i) the governor;

119 (ii) the speaker of the House of Representatives; and

120 (iii) the president of the Senate.

121 (b) After receiving a notification described in Subsection (3)(a):

122 (i) the governor shall appoint an individual to the license plate design review board
123 described in Subsection (3)(c);

124 (ii) the speaker of the House of Representatives shall appoint a member of the House
125 of Representatives to the license plate design review board described in
126 Subsection (3)(c); and

127 (iii) the president of the Senate shall appoint a member of the Senate to the license
128 plate design review board described in Subsection (3)(c).

129 (c)(i) The license plate design review board, comprised of the members appointed as

- 130 described in Subsection (3)(b), shall review proposed license plate designs.
- 131 (ii) The member of the license plate design review board appointed by the governor
132 shall serve as chair and convene the license plate design review board.
- 133 (iii) The license plate design review board shall:
- 134 (A) review each proposed license plate design; and
135 (B) vote whether to approve or reject the proposed license plate design.
- 136 (iv) If all three members of the license plate design review board are not present, the
137 license plate design review board may not consider or vote on a proposed license
138 plate design.
- 139 (v) The license plate design review board shall notify the commission and the
140 division regarding the results of the vote to approve each proposed license plate
141 design.
- 142 (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and
143 Public Meetings Act.
- 144 (e) If the license plate design review board approves a proposed license plate design, the
145 division may begin the processes necessary for production and distribution of the
146 license plate.
- 147 (4)(a) Except as provided in Subsection (4)(b), the division may not order or produce a
148 standard license plate that is discontinued under this section.
- 149 (b) The division may issue a discontinued standard license plate until the division
150 exhausts the discontinued standard license plate's remaining stock.
- 151 (5)(a) Each license plate shall have displayed on it:
- 152 (i) the registration number assigned to the vehicle for which the license plate is issued;
153 (ii) the name of the state; and
154 (iii) unless exempted by Section 41-1a-301 or 41-1a-407, a registration decal
155 showing the date of expiration displayed in accordance with Subsection (8).
- 156 (b) No later than July 1, 2025, each license plate:
- 157 (i) shall have an embossed edge around the perimeter of the plate; and
158 (ii) may not have embossed registration numbers or characters.
- 159 (6) If registration is extended by affixing a registration decal to the license plate, the
160 expiration date of the registration decal governs the expiration date of the license plate.
- 161 (7)(a)(i) Except as provided under Subsection [~~(7)(b)~~] (7)(c), Subsection 41-1a-215(2),
162 Subsection 41-1a-215.5(2), Subsection 41-1a-215.5(3), and Section 41-1a-216, a
163 license plate shall be renewed annually.

- 164 (ii)(A) The division shall issue the vehicle owner a month registration decal and a
165 year registration decal upon the vehicle's first registration with the division.
- 166 (B) The division shall issue the vehicle owner only a year registration decal upon
167 subsequent renewals of registration to validate registration renewal.
- 168 (b) Beginning on January 1, 2025, the division shall issue one registration decal
169 displaying both the month and year.
- 170 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
171 the division may issue two 12-month decals for the 24-month registration period.
- 172 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
173 41-1a-215.5, the division shall issue a nonexpiring decal.
- 174 (8)(a) Except as otherwise provided in Subsection (8)(b) and by rule:
175 (i) the month registration decal issued in accordance with Subsection (7) shall be
176 displayed on the license plate in the left position; and
177 (ii) the year registration decal issued in accordance with Subsection (7) shall be
178 displayed on the license plate in the right position.
- 179 (b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper
180 right position.
- 181 (9) The current year registration decal issued in accordance with Subsection (7) shall be
182 placed over or in place of the previous year registration decal.
- 183 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued
184 upon application and payment of the fees required under Section 41-1a-1211 or
185 41-1a-1212.
- 186 (11) The division may distribute nonexpiring decals from a central location.
- 187 ~~[(11)]~~ (12)(a) A violation of this section is an infraction.
- 188 (b) A court shall waive a fine for a violation under this section if:
189 (i) the registration for the vehicle was current at the time of the citation; and
190 (ii) the person to whom the citation was issued provides, within 21 business days,
191 evidence that the license plate and registration decal are properly displayed in
192 compliance with this section.
- 193 ~~[(12)]~~ (13) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
194 the division may make rules regarding the placement and positioning of registration
195 decal on a license plate issued by the division.
- 196 Section 4. Section **41-1a-1201** is amended to read:
197 **41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29). Disposition of fees.**

- 198 (1) All fees received and collected under this part shall be transmitted daily to the state
199 treasurer.
- 200 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,
201 41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected
202 under this part shall be deposited into the Transportation Fund.
- 203 (3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), (7), and (9), and
204 Section 41-1a-1212 shall be deposited into the License Plate Restricted Account created
205 in Section 41-1a-122.
- 206 (4)(a) Except as provided in Subsections (3) and (4)(b) and Section 41-1a-1205, the
207 expenses of the commission in enforcing and administering this part shall be
208 provided for by legislative appropriation from the revenues of the Transportation
209 Fund.
- 210 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a)
211 and (b) for each vehicle registered for a six-month registration period under Section
212 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing
213 and administering this part.
- 214 (c) Fifty cents of the registration fee imposed under Subsection 41-1a-1206(1)(i) for
215 each vintage vehicle that has a model year of 1983 or newer may be used by the
216 commission to cover the costs incurred in enforcing and administering this part.
- 217 (5)(a) The following portions of the registration fees imposed under Section 41-1a-1206
218 for each vehicle shall be deposited into the Transportation Investment Fund of 2005
219 created in Section 72-2-124:
- 220 (i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b),
221 (1)(f), (4), and (7);
- 222 (ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and
223 (1)(c)(ii);
- 224 (iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);
- 225 (iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);
- 226 (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);
- 227 (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and
- 228 (vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).
- 229 (b) The following portions of the registration fees collected for each vehicle registered
230 for a six-month registration period under Section 41-1a-215.5 shall be deposited into
231 the Transportation Investment Fund of 2005 created in Section 72-2-124:

- 232 (i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and
233 (ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).
- 234 (6)(a) Ninety-four cents of each registration fee imposed under Subsections
235 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Department of
236 Public Safety Restricted Account created in Section 53-3-106.
- 237 (b) Seventy-one cents of each registration fee imposed under Subsections
238 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration
239 period under Section 41-1a-215.5 shall be deposited into the Department of Public
240 Safety Restricted Account created in Section 53-3-106.
- 241 (7)(a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a)
242 and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact
243 Restricted Account created in Section 53-8-214.
- 244 (b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and
245 (b) for each vehicle registered for a six-month registration period under Section
246 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted
247 Account created in Section 53-8-214.
- 248 (8) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each
249 motorcycle shall be deposited into the Brain and Spinal Cord Injury Fund created in
250 Section 26B-1-318.
- 251 (9)(a) Beginning on January 1, 2024, subject to Subsection (9)(b), \$2 of each registration
252 fee imposed under Section 41-1a-1206 shall be deposited into the Rural
253 Transportation Infrastructure Fund created in Section 72-2-133.
- 254 (b) Beginning on January 1, 2025, and each January 1 thereafter, the amount described
255 in Subsection (9)(a) shall be annually adjusted by taking the amount deposited the
256 previous year and adding an amount equal to the greater of:
- 257 (i) an amount calculated by multiplying the amount deposited by the previous year by
258 the actual percentage change during the previous fiscal year in the Consumer Price
259 Index; and
260 (ii) 0.
- 261 (c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the
262 nearest 1 cent.
- 263 (10)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
264 the deposits under this section are double the amounts due for a 12-month registration
265 of the same vehicle.

266 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
267 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
268 12-month registration are multiplied by four.

269 Section 5. Section **41-1a-1206** is amended to read:

270 **41-1a-1206 (Effective 01/01/27). Registration fees -- Fees by gross laden weight.**

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

274 (a) \$46.00 for each motorcycle;

275 (b) \$44 for each motor vehicle of 14,000 pounds or less gross laden weight, excluding
276 motorcycles;

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

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

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

282 (d)(i) \$53 for each farm truck over 14,000 pounds, but not exceeding 16,000 pounds
283 gross laden weight; plus

284 (ii) \$9 for each 2,000 pounds over 16,000 pounds gross laden weight;

285 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding
286 farm trucks, over 14,000 pounds, but not exceeding 16,000 pounds gross laden
287 weight; plus

288 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;

289 (f)(i) \$69.50 for each park model recreational vehicle over 14,000 pounds, but not
290 exceeding 16,000 pounds gross laden weight; plus

291 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;

292 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;

293 (h) in addition to the fee described in Subsection (1)(b):

294 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:

295 (A) each electric motor vehicle; and

296 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
297 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
298 propane;

299 (ii) \$21.75 for each hybrid electric motor vehicle; and

- 300 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 301 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
302 model year of 1983 or newer, 50 cents; and
- 303 (j) \$28.50 for each roadable aircraft.
- 304 (2)(a) At the time application is made for registration or renewal of registration of a
305 vehicle under this chapter for a six-month registration period under Section
306 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 307 (i) \$34.50 for each motorcycle; and
- 308 (ii) \$33.50 for each motor vehicle of 14,000 pounds or less gross laden weight,
309 excluding motorcycles.
- 310 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
311 registration of a vehicle under this chapter for a six-month registration period under
312 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 313 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
314 (A) each electric motor vehicle; and
315 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
316 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
317 propane;
- 318 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 319 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 320 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 321 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
322 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
323 shall also pay an additional \$7 as part of the registration fee; and
- 324 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
325 pay an additional \$5 as part of the registration fee.
- 326 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
327 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
328 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),
329 by taking the registration fee rate for the previous year and adding an amount
330 equal to the greater of:
- 331 (A) an amount calculated by multiplying the registration fee of the previous year
332 by the actual percentage change during the previous fiscal year in the
333 Consumer Price Index; and

- 334 (B) 0.
- 335 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually
336 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and
337 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and
338 adding an amount equal to the greater of:
- 339 (A) an amount calculated by multiplying the registration fee of the previous year
340 by the actual percentage change during the previous fiscal year in the
341 Consumer Price Index; and
- 342 (B) 0.
- 343 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the
344 nearest 25 cents.
- 345 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or
346 older is \$40.
- 347 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal
348 of registration fees under Subsection (1).
- 349 (c) A vehicle with a Purple Heart special group license plate issued on or before
350 December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group
351 License Plates, is exempt from the registration fees under Subsection (1).
- 352 (d) A camper is exempt from the registration fees under Subsection (1).
- 353 (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor
354 vehicle shall register for the total gross laden weight of all units of the combination if the
355 total gross laden weight of the combination exceeds 14,000 pounds.
- 356 (6)(a) Registration fee categories under this section are based on the gross laden weight
357 declared in the licensee's application for registration.
- 358 (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of
359 2,000 pounds is a full unit.
- 360 (7) The owner of a trailer described in Section 41-1a-228 may, as an alternative to
361 registering under Subsection (1)(c), apply for and obtain a special registration and
362 license plate, as provided in Section 41-1a-228, for a fee of \$130.
- 363 (8)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
364 the fee amounts are double the amounts due for a 12-month registration of the same
365 vehicle.
- 366 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
367 41-1a-215.5, the amounts deposited under this section for the same vehicle for a

- 368 12-month registration are multiplied by four.
- 369 (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck
370 unless:
- 371 (a) the truck meets the definition of a farm truck under Section 41-1a-102; and
372 (b)(i) the truck has a gross vehicle weight rating of more than 14,000 pounds; or
373 (ii) the truck has a gross vehicle weight rating of 14,000 pounds or less and the owner
374 submits to the division a certificate of emissions inspection or a waiver in
375 compliance with Section 41-6a-1642.
- 376 (10) A violation of Subsection (9) is an infraction that shall be punished by a fine of not
377 less than \$200.
- 378 (11) A motor vehicle registered as a street-legal all-terrain vehicle is:
- 379 (a) subject to the registration and other fees described in Section 41-22-9; and
380 (b) not required to pay an additional registration fee under this section.
- 381 (12) Trucks used exclusively to pump cement, bore wells, or perform crane services with a
382 crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees
383 required for those vehicles under this section.
- 384 Section 6. Section **41-1a-1221** is amended to read:
- 385 **41-1a-1221 (Effective 01/01/27). Fees to cover the cost of electronic payments.**
- 386 (1) As used in this section:
- 387 (a) "Electronic payment" means use of any form of payment processed through
388 electronic means, including credit cards, debit cards, and automatic clearinghouse
389 transactions.
- 390 (b) "Electronic payment fee" means the fee assessed to defray:
- 391 (i) the charge, discount fee, or processing fee charged by credit card companies or
392 processing agents to process an electronic payment; or
393 (ii) costs associated with the purchase of equipment necessary for processing
394 electronic payments.
- 395 (2)(a) The Motor Vehicle Division may collect an electronic payment fee on all
396 registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b),
397 (2)(a), (2)(b), and (4).
- 398 (b) The fee described in Subsection (2)(a):
- 399 (i) shall be imposed regardless of the method of payment for a particular transaction;
400 and
401 (ii) need not be separately identified from the fees imposed for registration and

402 renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b),
403 and (4).

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

407 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
408 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
409 12-month registration are multiplied by four.

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

412 (4) A fee imposed under this section:

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

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

416 Section 7. Section **59-2-405** is amended to read:

417 **59-2-405 (Effective 01/01/27). Uniform fee on tangible personal property**
418 **required to be registered with the state -- Distribution of revenues -- Appeals.**

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

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

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

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

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

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

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

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

434 (i) aircraft;

435 (ii) state-assessed commercial vehicles;

- 436 (iii) tangible personal property subject to a uniform fee imposed by:
- 437 (A) Section 59-2-405.1;
- 438 (B) Section 59-2-405.2; or
- 439 (C) Section 59-2-405.3; and
- 440 (iv) personal property that is exempt from state or county ad valorem property taxes
- 441 under the laws of this state or of the federal government.
- 442 (3)(a) Except as provided in [~~Subsection (3)(b)~~] Subsections (3)(b) and (3)(c), the
- 443 uniform fee is 1.5% of the fair market value of the personal property, as established
- 444 by the commission.
- 445 (b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay a
- 446 one-time uniform fee in lieu of the ad valorem tax, which is \$150.
- 447 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
- 448 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the
- 449 person shall pay a uniform statewide fee equal to four times the amount of the
- 450 uniform fee calculated as described in Subsection (3)(a) for the first year of the
- 451 lifetime registration.
- 452 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
- 453 into the state and is required to be registered in Utah shall, as a condition of registration,
- 454 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
- 455 state of origin have been paid for the current calendar year.
- 456 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by
- 457 the county to each taxing entity in which the property described in Subsection (2) is
- 458 located in the same proportion in which revenue collected from ad valorem real
- 459 property tax is distributed.
- 460 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
- 461 the same proportion in which revenue collected from ad valorem real property tax is
- 462 distributed.
- 463 (6) An appeal relating to the uniform fee imposed on the tangible personal property
- 464 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.
- 465 Section 8. Section **59-2-405.1** is amended to read:
- 466 **59-2-405.1 (Effective 01/01/27). Uniform fee on certain vehicles with a gross**
- 467 **vehicle weight rating of 14,000 pounds or less -- Distribution of revenues -- Appeals.**
- 468 (1) The property described in Subsection (2) is exempt from ad valorem property taxes
- 469 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).

- 470 (2)(a) Except as provided in Subsection (2)(b), there is levied as provided in this part a
 471 statewide uniform fee in lieu of the ad valorem tax on:
 472 (i) motor vehicles as defined in Section 41-1a-102 that:
 473 (A) are required to be registered with the state; and
 474 (B) have a gross vehicle weight rating of 14,000 pounds or less; and
 475 (ii) state-assessed commercial vehicles required to be registered with the state that
 476 have a gross vehicle weight rating of 14,000 pounds or less.
 477 (b) The following tangible personal property is exempt from the statewide uniform fee
 478 imposed by this section:
 479 (i) aircraft;
 480 (ii) tangible personal property subject to a uniform fee imposed by:
 481 (A) Section 59-2-405;
 482 (B) Section 59-2-405.2; or
 483 (C) Section 59-2-405.3; and
 484 (iii) tangible personal property that is exempt from state or county ad valorem
 485 property taxes under the laws of this state or of the federal government.
 486 (3)(a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,
 487 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

- 494 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this
 495 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

501	Less than 3 years	\$115.50
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- 502 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a
503 motor vehicle issued a temporary sports event registration certificate in accordance
504 with Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event
505 period specified on the temporary sports event registration certificate regardless of
506 the age of the motor vehicle.
- 507 (d)(i) Subject to Subsection (3)(d)(ii), for a vehicle registered for a 24-month period
508 as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed
509 by this section are double the amounts due for the same vehicle registered for a
510 12-month period.
- 511 (ii) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
512 if the 24-month term extends from one age bracket to another age bracket as
513 described in this section, the person shall pay the sum of:
- 514 (A) the uniform statewide fee amount for the first year corresponding to the age
515 bracket applicable for the first 12 months of the registration period; and
- 516 (B) the uniform statewide fee amount for the second year corresponding to the age
517 bracket applicable for the second 12 months of the registration period.
- 518 (e) For a vehicle registered for the lifetime of the vehicle as provided in Section
519 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the
520 person shall pay a uniform statewide fee equal to the sum of the next-succeeding four
521 years corresponding to the applicable age brackets for the vehicle.
- 522 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
523 into the state and is required to be registered in Utah shall, as a condition of registration,
524 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
525 state of origin have been paid for the current calendar year.
- 526 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by
527 the county to each taxing entity in which the property described in Subsection (2) is
528 located in the same proportion in which revenue collected from ad valorem real
529 property tax is distributed.
- 530 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
531 the same proportion in which revenue collected from ad valorem real property tax is
532 distributed.

533 Section 9. Section **59-2-405.2** is amended to read:

534 **59-2-405.2 (Effective 01/01/27). Definitions -- Uniform statewide fee on certain**

535 **tangible personal property -- Distribution of revenues -- Rulemaking authority --**
536 **Determining the length of a vessel.**

537 (1) As used in this section:

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

540 (A) is an:

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

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

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

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

546 (C) has:

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

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

549 (III) an electric motor; and

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

552 (b) "Camper" means a camper:

553 (i) as defined in Section 41-1a-102; and

554 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
555 Registration.

556 (c)(i) "Canoe" means a vessel that:

557 (A) is long and narrow;

558 (B) has curved sides; and

559 (C) is tapered:

560 (I) to two pointed ends; or

561 (II) to one pointed end and is blunt on the other end; and

562 (ii) "canoe" includes:

563 (A) a collapsible inflatable canoe;

564 (B) a kayak;

565 (C) a racing shell;

566 (D) a rowing scull; or

567 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an
568 outboard motor.

- 569 (d) "Dealer" means the same as that term is defined in Section 41-1a-102.
- 570 (e) "Jon boat" means a vessel that:
- 571 (i) has a square bow; and
- 572 (ii) has a flat bottom.
- 573 (f) "Motor vehicle" means the same as that term is defined in Section 41-22-2.
- 574 (g) "Other motorcycle" means a motor vehicle that:
- 575 (i) is:
- 576 (A) a motorcycle as defined in Section 41-1a-102; and
- 577 (B) designed primarily for use and operation over unimproved terrain;
- 578 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 579 Registration; and
- 580 (iii) has:
- 581 (A) an engine with more than 150 cubic centimeters displacement; or
- 582 (B) a motor that produces more than five horsepower.
- 583 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily
- 584 used:
- 585 (A) to transport tangible personal property; and
- 586 (B) for a purpose other than a commercial purpose; and
- 587 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 588 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what
- 589 constitutes a purpose other than a commercial purpose.
- 590 (i) "Outboard motor" means the same as that term is defined in Section 41-1a-102.
- 591 (j) "Park model recreational vehicle" means the same as that term is defined in Section
- 592 41-1a-102.
- 593 (k) "Personal watercraft" means a personal watercraft:
- 594 (i) as defined in Section 73-18-2; and
- 595 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 596 Boating Act.
- 597 (l)(i) "Pontoon" means a vessel that:
- 598 (A) is:
- 599 (I) supported by one or more floats; and
- 600 (II) propelled by either inboard or outboard power; and
- 601 (B) is not:
- 602 (I) a houseboat; or

- 603 (II) a collapsible inflatable vessel~~[-and]~~ .
- 604 (ii) ~~[in]~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 605 the commission may by rule define the term "houseboat."
- 606 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,
- 607 or reduction:
- 608 (i) of all or a portion of a qualifying payment;
- 609 (ii) granted by a county during the refund period; and
- 610 (iii) received by a qualifying person.
- 611 (n)(i) "Qualifying payment" means the payment made:
- 612 (A) of a uniform statewide fee in accordance with this section:
- 613 (I) by a qualifying person;
- 614 (II) to a county; and
- 615 (III) during the refund period; and
- 616 (B) on an item of qualifying tangible personal property~~[-and]~~ .
- 617 (ii) ~~[if]~~ If a qualifying person received a qualifying adjustment, exemption, or
- 618 reduction for an item of qualifying tangible personal property, the qualifying
- 619 payment for that qualifying tangible personal property is equal to the difference
- 620 between:
- 621 (A) the payment described in this Subsection (1)(n) for that item of qualifying
- 622 tangible personal property; and
- 623 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 624 (o) "Qualifying person" means a person that paid a uniform statewide fee:
- 625 (i) during the refund period;
- 626 (ii) in accordance with this section; and
- 627 (iii) on an item of qualifying tangible personal property.
- 628 (p) "Qualifying tangible personal property" means a:
- 629 (i) qualifying vehicle; or
- 630 (ii) qualifying watercraft.
- 631 (q) "Qualifying vehicle" means:
- 632 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
- 633 centimeters but 150 or less cubic centimeters;
- 634 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
- 635 centimeters but 150 or less cubic centimeters;
- 636 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic

- 637 centimeters but 150 or less cubic centimeters;
- 638 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
- 639 but 150 or less cubic centimeters; or
- 640 (v) a street motorcycle with an engine displacement that is 100 or more cubic
- 641 centimeters but 150 or less cubic centimeters.
- 642 (r) "Qualifying watercraft" means a:
- 643 (i) canoe;
- 644 (ii) collapsible inflatable vessel;
- 645 (iii) jon boat;
- 646 (iv) pontoon;
- 647 (v) sailboat; or
- 648 (vi) utility boat.
- 649 (s) "Refund period" means the time period:
- 650 (i) beginning on January 1, 2006; and
- 651 (ii) ending on December 29, 2006.
- 652 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 653 (u)(i) "Small motor vehicle" means a motor vehicle that:
- 654 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 655 (B) has:
- 656 (I) an engine with 150 or less cubic centimeters displacement; or
- 657 (II) a motor that produces five or less horsepower~~[-and]~~ .
- 658 (ii) ~~in~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 659 the commission may by rule develop a process for an owner of a motor vehicle to
- 660 certify whether the motor vehicle has:
- 661 (A) an engine with 150 or less cubic centimeters displacement; or
- 662 (B) a motor that produces five or less horsepower.
- 663 (v) "Snowmobile" means a motor vehicle that:
- 664 (i) is a snowmobile as defined in Section 41-22-2;
- 665 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
- 666 Vehicles; and
- 667 (iii) has:
- 668 (A) an engine with more than 150 cubic centimeters displacement; or
- 669 (B) a motor that produces more than five horsepower.
- 670 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section

- 671 41-6a-102.
- 672 (x) "Street motorcycle" means a motor vehicle that:
- 673 (i) is:
- 674 (A) a motorcycle as defined in Section 41-1a-102; and
- 675 (B) designed primarily for use and operation on highways;
- 676 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 677 Registration; and
- 678 (iii) has:
- 679 (A) an engine with more than 150 cubic centimeters displacement; or
- 680 (B) a motor that produces more than five horsepower.
- 681 (y) "Tangible personal property owner" means a person that owns an item of qualifying
- 682 tangible personal property.
- 683 (z) "Tent trailer" means a portable vehicle without motive power that:
- 684 (i) is constructed with collapsible side walls that:
- 685 (A) fold for towing by a motor vehicle; and
- 686 (B) unfold at a campsite;
- 687 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 688 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 689 Registration; and
- 690 (iv) does not require a special highway movement permit when drawn by a
- 691 self-propelled motor vehicle.
- 692 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
- 693 trailer:
- 694 (A) as defined in Section 41-1a-102; and
- 695 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part
- 696 2, Registration; and
- 697 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 698 (A) a camper; or
- 699 (B) a tent trailer.
- 700 (bb)(i) "Utility boat" means a vessel that:
- 701 (A) has:
- 702 (I) two or three bench seating;
- 703 (II) an outboard motor; and
- 704 (III) a hull made of aluminum, fiberglass, or wood; and

- 705 (B) does not have:
- 706 (I) decking;
- 707 (II) a permanent canopy; or
- 708 (III) a floor other than the hull; and
- 709 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
- 710 inflatable vessel.
- 711 (cc) "Vessel" means a vessel:
- 712 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
- 713 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 714 Boating Act.
- 715 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
- 716 beginning on January 1, 2006, the tangible personal property described in Subsection
- 717 (2)(b) is:
- 718 (i) exempt from the tax imposed by Section 59-2-103; and
- 719 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees
- 720 as provided in this section.
- 721 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible
- 722 personal property is required to be registered with the state:
- 723 (i) an all-terrain vehicle;
- 724 (ii) a camper;
- 725 (iii) an other motorcycle;
- 726 (iv) an other trailer;
- 727 (v) a personal watercraft;
- 728 (vi) a small motor vehicle;
- 729 (vii) a snowmobile;
- 730 (viii) a street motorcycle;
- 731 (ix) a tent trailer;
- 732 (x) a travel trailer;
- 733 (xi) a park model recreational vehicle; and
- 734 (xii) a vessel if that vessel is less than 31 feet in length as determined under
- 735 Subsection (8).
- 736 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform
- 737 statewide fees are:
- 738 (a) for a snowmobile:

739	Age of Snowmobile	Uniform Statewide Fee
740	12 or more years	\$10
741	9 or more years but less than 12 years	\$20
742	6 or more years but less than 9 years	\$30
743	3 or more years but less than 6 years	\$35
744	Less than 3 years	\$45

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

747	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
748	12 or more years	\$4
749	9 or more years but less than 12 years	\$8
750	6 or more years but less than 9 years	\$12
751	3 or more years but less than 6 years	\$14
752	Less than 3 years	\$18

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

754	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
755	12 or more years	\$4
756	9 or more years but less than 12 years	\$14
757	6 or more years but less than 9 years	\$20
758	3 or more years but less than 6 years	\$28
759	Less than 3 years	\$38

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

761	Age of Camper or Tent Trailer	Uniform Statewide Fee
762	12 or more years	\$10
763	9 or more years but less than 12 years	\$25
764	6 or more years but less than 9 years	\$35
765	3 or more years but less than 6 years	\$50
766	Less than 3 years	\$70

767 (e) for an other trailer:

768	Age of Other Trailer	Uniform Statewide Fee
769	12 or more years	\$10
770	9 or more years but less than 12 years	\$15
771	6 or more years but less than 9 years	\$20
772	3 or more years but less than 6 years	\$25
773	Less than 3 years	\$30

774 (f) for a personal watercraft:

775	Age of Personal Watercraft	Uniform Statewide Fee
776	12 or more years	\$5
777	9 or more years but less than 12 years	\$13
778	6 or more years but less than 9 years	\$18
779	3 or more years but less than 6 years	\$23
780	Less than 3 years	\$28

781 (g) for a small motor vehicle:

782	Age of Small Motor Vehicle	Uniform Statewide Fee
783	6 or more years	\$10
784	3 or more years but less than 6 years	\$15
785	Less than 3 years	\$25

786 (h) for a street motorcycle:

787	Age of Street Motorcycle	Uniform Statewide Fee
788	12 or more years	\$10
789	9 or more years but less than 12 years	\$35
790	6 or more years but less than 9 years	\$50
791	3 or more years but less than 6 years	\$70
792	Less than 3 years	\$95

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

794	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
795	12 or more years	\$20

796	9 or more years but less than 12 years	\$65
797	6 or more years but less than 9 years	\$90
798	3 or more years but less than 6 years	\$135
799	Less than 3 years	\$175

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

801 (i) less than 15 feet in length;

802 (ii) a canoe;

803 (iii) a jon boat; or

804 (iv) a utility boat;

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

806	Length of Vessel	Uniform Statewide Fee
807	15 feet or more in length but less than 19 feet in length	\$8
808	19 feet or more in length but less than 23 feet in length	\$13
809	23 feet or more in length but less than 27 feet in length	\$20
810	27 feet or more in length but less than 31 feet in length	\$38

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

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

813	Age of Vessel	Uniform Statewide Fee
814	12 or more years	\$13
815	9 or more years but less than 12 years	\$33
816	6 or more years but less than 9 years	\$40
817	3 or more years but less than 6 years	\$55
818	Less than 3 years	\$75

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

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

821	Age of Vessel	Uniform Statewide Fee
822	12 or more years	\$25
823	9 or more years but less than 12 years	\$60
824	6 or more years but less than 9 years	\$88
825	3 or more years but less than 6 years	\$110

826	Less than 3 years	\$138
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827 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 828 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

829	Age of Vessel	Uniform Statewide Fee
830	12 or more years	\$50
831	9 or more years but less than 12 years	\$90
832	6 or more years but less than 9 years	\$120
833	3 or more years but less than 6 years	\$155
834	Less than 3 years	\$200

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

837	Age of Vessel	Uniform Statewide Fee
838	12 or more years	\$60
839	9 or more years but less than 12 years	\$125
840	6 or more years but less than 9 years	\$175
841	3 or more years but less than 6 years	\$250
842	Less than 3 years	\$350

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

845 (a) for a street motorcycle:

846	Age of Street Motorcycle	Uniform Statewide Fee
847	12 or more years	\$7.75
848	9 or more years but less than 12 years	\$27
849	6 or more years but less than 9 years	\$38.50
850	3 or more years but less than 6 years	\$54
851	Less than 3 years	\$73

852 (b) for a small motor vehicle:

853	Age of Small Motor Vehicle	Uniform Statewide Fee
854	6 or more years	\$7.75

855	3 or more years but less than 6 years	\$11.50
856	Less than 3 years	\$19.25

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

861 (6)(a) Subject to Subsection (6)(b), for a vehicle registered for a 24-month period as
 862 provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this
 863 section are double the amounts due for the same vehicle registered for a 12-month
 864 period.

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

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

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

872 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
 873 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the
 874 person shall pay a uniform statewide fee equal to the sum of the next-succeeding four
 875 years corresponding to the applicable age brackets for the vehicle.

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

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

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

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

- 889 (A) the length of a vessel shall be measured in a straight line; and
890 (B) the length of a vessel is equal to the distance between the bow of the vessel
891 and the stern of the vessel.
- 892 (ii) Notwithstanding Subsection (8)(b)(i), the length of a vessel may not include the
893 length of:
894 (A) a swim deck;
895 (B) a ladder;
896 (C) an outboard motor; or
897 (D) an appurtenance or attachment similar to Subsections (8)(b)(ii)(A) through (C)
898 as determined by the commission by rule.
- 899 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
900 the commission may by rule define what constitutes an appurtenance or
901 attachment similar to Subsections (8)(b)(ii)(A) through (C).
- 902 (c) The length of a vessel:
903 (i)(A) for a new vessel, is the length:
904 (I) listed on the manufacturer's statement of origin if the length of the vessel
905 measured under Subsection (8)(b) is equal to the length of the vessel listed
906 on the manufacturer's statement of origin; or
907 (II) listed on a form submitted to the commission by a dealer in accordance
908 with Subsection (8)(d) if the length of the vessel measured under Subsection
909 (8)(b) is not equal to the length of the vessel listed on the manufacturer's
910 statement of origin; or
911 (B) for a vessel other than a new vessel, is the length:
912 (I) corresponding to the model number if the length of the vessel measured
913 under Subsection (8)(b) is equal to the length of the vessel determined by
914 reference to the model number; or
915 (II) listed on a form submitted to the commission by an owner of the vessel in
916 accordance with Subsection (8)(d) if the length of the vessel measured
917 under Subsection (8)(b) is not equal to the length of the vessel determined
918 by reference to the model number; and
919 (ii)(A) is determined at the time of the:
920 (I) first registration as defined in Section 41-1a-102 that occurs on or after
921 January 1, 2006; or
922 (II) first renewal of registration that occurs on or after January 1, 2006; and

923 (B) may be determined after the time described in Subsection (8)(c)(ii)(A) only if
924 the commission requests that a dealer or an owner submit a form to the
925 commission in accordance with Subsection (8)(d).

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

927 (A) be developed by the commission;

928 (B) be provided by the commission to:

929 (I) a dealer; or

930 (II) an owner of a vessel;

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

932 (D) be submitted to the commission at the time the length of the vessel is
933 determined in accordance with Subsection (8)(c)(ii);

934 (E) be signed by:

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

936 (II) if the form is submitted by an owner of the vessel, an owner of the vessel;
937 and

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

939 (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under
940 oath and subject to the same penalties as provided by law for perjury.

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

942 Subsection (8)(c) is considered to have given the dealer's or owner's consent to
943 an audit or review by:

944 (I) the commission;

945 (II) the county assessor; or

946 (III) the commission and the county assessor.

947 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the
948 acceptance of any form.

949 (9)(a) A county that collected a qualifying payment from a qualifying person during the
950 refund period shall issue a refund to the qualifying person as described in Subsection
951 (9)(b) if:

952 (i) the difference described in Subsection (9)(b) is \$1 or more; and

953 (ii) the qualifying person submitted a form in accordance with Subsections (9)(c) and
954 (d).

955 (b) The refund amount shall be calculated as follows:

956 (i) for a qualifying vehicle, the refund amount is equal to the difference between:

- 957 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
958 during the refund period; and
- 959 (B) the amount of the statewide uniform fee:
960 (I) for that qualifying vehicle; and
961 (II) that the qualifying person would have been required to pay:
962 (Aa) during the refund period; and
963 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
964 Session, Chapter 3, Section 1, been in effect during the refund period;
965 and
- 966 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
967 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
968 during the refund period; and
969 (B) the amount of the statewide uniform fee:
970 (I) for that qualifying watercraft; and
971 (II) that the qualifying person would have been required to pay:
972 (Aa) during the refund period; and
973 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
974 Session, Chapter 3, Section 1, been in effect during the refund period.
- 975 (c) Before the county issues a refund to the qualifying person in accordance with
976 Subsection (9)(a) the qualifying person shall submit a form to the county to verify the
977 qualifying person is entitled to the refund.
- 978 (d)(i) A form under Subsection (9)(c) or (10) shall:
979 (A) be developed by the commission;
980 (B) be provided by the commission to the counties;
981 (C) be provided by the county to the qualifying person or tangible personal
982 property owner;
983 (D) provide for the reporting of the following:
984 (I) for a qualifying vehicle:
985 (Aa) the type of qualifying vehicle; and
986 (Bb) the amount of cubic centimeters displacement; and
987 (II) for a qualifying watercraft:
988 (Aa) the length of the qualifying watercraft;
989 (Bb) the age of the qualifying watercraft; and
990 (Cc) the type of qualifying watercraft;

- 991 (E) be signed by the qualifying person or tangible personal property owner; and
992 (F) include a certification that the information set forth in the form is true.
- 993 (ii) A certification made under Subsection (9)(d)(i)(F) is considered as if made under
994 oath and subject to the same penalties as provided by law for perjury.
- 995 (iii)(A) A qualifying person or tangible personal property owner that submits a
996 form to a county under Subsection (9)(c) or (10) is considered to have given
997 the qualifying person's consent to an audit or review by:
- 998 (I) the commission;
999 (II) the county assessor; or
1000 (III) the commission and the county assessor.
- 1001 (B) The consent described in Subsection (9)(d)(iii)(A) is a condition to the
1002 acceptance of any form.
- 1003 (e) The county shall make changes to the commission's records with the information
1004 received by the county from the form submitted in accordance with Subsection (9)(c).
- 1005 (10) A county shall change its records regarding an item of qualifying tangible personal
1006 property if the tangible personal property owner submits a form to the county in
1007 accordance with Subsection (9)(d).
- 1008 (11)(a) For purposes of this Subsection (11), "owner of tangible personal property"
1009 means a person that was required to pay a uniform statewide fee:
- 1010 (i) during the refund period;
1011 (ii) in accordance with this section; and
1012 (iii) on an item of tangible personal property subject to the uniform statewide fees
1013 imposed by this section.
- 1014 (b) A county that collected revenues from uniform statewide fees imposed by this
1015 section during the refund period shall notify an owner of tangible personal property:
- 1016 (i) of the tangible personal property classification changes made to this section
1017 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
1018 (ii) that the owner of tangible personal property may obtain and file a form to modify
1019 the county's records regarding the owner's tangible personal property; and
1020 (iii) that the owner may be entitled to a refund pursuant to Subsection (9).

1021 **Section 10. FY 2027 Appropriations.**

1022 The following sums of money are appropriated for the fiscal year beginning July 1,
1023 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for
1024 fiscal year 2027.

1025 Subsection 10(a). **Transfers to Unrestricted Funds**

1026 The Legislature authorizes the State Division of Finance to transfer the following
1027 amounts to the unrestricted General Fund, Income Tax Fund, or Uniform School Fund, as
1028 indicated, from the restricted funds or accounts indicated. Expenditures and outlays from the
1029 General Fund, Income Tax Fund, or Uniform School Fund must be authorized by an
1030 appropriation.

1031 ITEM 1 To General Fund

1032 From Transportation Investment Fund of 2005, One-time 65,900

1033 Schedule of Programs:

1034 General Fund, One-time 65,900

1035 Section 11. **Effective Date.**

1036 This bill takes effect on January 1, 2027.