

SB0190S04 compared with SB0190S03

~~{Omitted text}~~ shows text that was in SB0190S03 but was omitted in SB0190S04

inserted text shows text that was not in SB0190S03 but was inserted into SB0190S04

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1 **Trailer Registration Amendments**
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Brady Brammer
House Sponsor: Steve Eliason



2
3 **LONG TITLE**

4 **General Description:**

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

7 **Highlighted Provisions:**

8 This bill:

- 9 ▶ provides an option for a registration period for a trailer for the lifetime of the person's ownership of the vehicle;
- 11 ▶ 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;
- 13 ▶ imposes a penalty for fraudulently declaring a trailer as a commercial trailer; and
- 14 ▶ makes technical changes.

15 **Money Appropriated in this Bill:**

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



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18 **Other Special Clauses:**

19 This bill provides a special effective date.

20 **Utah Code Sections Affected:**

21 AMENDS:

22 **41-1a-215.5 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279

23 **41-1a-228 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215

24 **41-1a-402 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279

25 **41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29)**, as last amended by Laws of Utah
2025, Chapter 279

27 **41-1a-1206 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 215, 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, 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. Alternative term registration.**

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

41 (2)

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

44 (i) a trailer;

45 (ii) an electric motor vehicle;

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

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

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

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

55 (3)

(a) A person may register a non-commercial trailer for the lifetime of the period during which the vehicle is titled by the person.

57 (b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301:

58 (i) is not eligible for lifetime registration described in Subsection (3)(a); and

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

60 (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.

63 [~~(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.

66 [~~(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. Special lifetime trailer registration -- Property tax or in lieu fees.**

70 (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.

73 (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.

76 (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.

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

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(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.

84 (4)

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

86 (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. Standard license plates -- Required colors, numerals, and letters -- Expiration.**

90 (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:

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

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

94 (b) The division may offer up to four standard license plate options at one time, each with a different design as follows:

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

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

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

101 (c) The division shall offer:

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

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

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

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

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

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

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

113 (3)

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- (a) If the commission receives a submission for a proposed design of a standard license plate as described in Subsection (2)(c), or a sponsored special group license plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group License Plates, the commission shall notify:
- 117 (i) the governor;
- 118 (ii) the speaker of the House of Representatives; and
- 119 (iii) the president of the Senate.
- 120 (b) After receiving a notification described in Subsection (3)(a):
- 121 (i) the governor shall appoint an individual to the license plate design review board described in Subsection (3)(c);
- 123 (ii) the speaker of the House of Representatives shall appoint a member of the House of Representatives to the license plate design review board described in Subsection (3)(c); and
- 126 (iii) the president of the Senate shall appoint a member of the Senate to the license plate design review board described in Subsection (3)(c).
- 128 (c)
- (i) The license plate design review board, comprised of the members appointed as described in Subsection (3)(b), shall review proposed license plate designs.
- 130 (ii) The member of the license plate design review board appointed by the governor shall serve as chair and convene the license plate design review board.
- 132 (iii) The license plate design review board shall:
- 133 (A) review each proposed license plate design; and
- 134 (B) vote whether to approve or reject the proposed license plate design.
- 135 (iv) If all three members of the license plate design review board are not present, the license plate design review board may not consider or vote on a proposed license plate design.
- 138 (v) The license plate design review board shall notify the commission and the division regarding the results of the vote to approve each proposed license plate design.
- 141 (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and Public Meetings Act.
- 143 (e) If the license plate design review board approves a proposed license plate design, the division may begin the processes necessary for production and distribution of the license plate.
- 146 (4)

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- (a) Except as provided in Subsection (4)(b), the division may not order or produce a standard license plate that is discontinued under this section.
- 148 (b) The division may issue a discontinued standard license plate until the division exhausts the discontinued standard license plate's remaining stock.
- 150 (5)
- (a) Each license plate shall have displayed on it:
- 151 (i) the registration number assigned to the vehicle for which the license plate is issued;
- 152 (ii) the name of the state; and
- 153 (iii) unless exempted by Section 41-1a-301 or 41-1a-407, a registration decal showing the date of expiration displayed in accordance with Subsection (8).
- 155 (b) No later than July 1, 2025, each license plate:
- 156 (i) shall have an embossed edge around the perimeter of the plate; and
- 157 (ii) may not have embossed registration numbers or characters.
- 158 (6) If registration is extended by affixing a registration decal to the license plate, the expiration date of the registration decal governs the expiration date of the license plate.
- 160 (7)
- (a)
- (i) Except as provided under Subsection [~~(7)(b)~~] (7)(c), Subsection 41-1a-215(2), Subsection 41-1a-215.5(2), Subsection 41-1a-215.5(3), and Section 41-1a-216, a license plate shall be renewed annually.
- 163 (ii)
- (A) The division shall issue the vehicle owner a month registration decal and a year registration decal upon the vehicle's first registration with the division.
- 165 (B) The division shall issue the vehicle owner only a year registration decal upon subsequent renewals of registration to validate registration renewal.
- 167 (b) Beginning on January 1, 2025, the division shall issue one registration decal displaying both the month and year.
- 169 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the division may issue two 12-month decals for the 24-month registration period.
- 171 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, the division shall issue a nonexpiring decal.

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- 173 (8)
- (a) Except as otherwise provided in Subsection (8)(b) and by rule:
- 174 (i) the month registration decal issued in accordance with Subsection (7) shall be displayed on the
license plate in the left position; and
- 176 (ii) the year registration decal issued in accordance with Subsection (7) shall be displayed on the
license plate in the right position.
- 178 (b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper right position.
- 180 (9) The current year registration decal issued in accordance with Subsection (7) shall be placed over or
in place of the previous year registration decal.
- 182 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued upon
application and payment of the fees required under Section 41-1a-1211 or 41-1a-1212.
- 185 (11) The division may distribute nonexpiring decals from a central location.
- 186 [~~(11)~~] (12)
- (a) A violation of this section is an infraction.
- 187 (b) A court shall waive a fine for a violation under this section if:
- 188 (i) the registration for the vehicle was current at the time of the citation; and
- 189 (ii) the person to whom the citation was issued provides, within 21 business days, evidence that the
license plate and registration decal are properly displayed in compliance with this section.
- 192 [~~(12)~~] (13) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division
may make rules regarding the placement and positioning of registration decal on a license plate
issued by the division.
- 196 Section 4. Section **41-1a-1201** is amended to read:
- 197 **41-1a-1201. Disposition of fees.**
- 197 (1) All fees received and collected under this part shall be transmitted daily to the state treasurer.
- 199 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,
41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected under this part
shall be deposited into the Transportation Fund.
- 202 (3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), (7), and (9), and Section
41-1a-1212 shall be deposited into the License Plate Restricted Account created in Section
41-1a-122.
- 205 (4)

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- (a) Except as provided in Subsections (3) and (4)(b) and Section 41-1a-1205, the expenses of the commission in enforcing and administering this part shall be provided for by legislative appropriation from the revenues of the Transportation Fund.
- 209 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing and administering this part.
- 213 (c) Fifty cents of the registration fee imposed under Subsection 41-1a-1206(1)(i) for each vintage vehicle that has a model year of 1983 or newer may be used by the commission to cover the costs incurred in enforcing and administering this part.
- 216 (5)
- (a) The following portions of the registration fees imposed under Section 41-1a-1206 for each vehicle shall be deposited into the Transportation Investment Fund of 2005 created in Section 72-2-124:
- 219 (i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b), (1)(f), (4), and (7);
- 221 (ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and (1)(c)(ii);
- 223 (iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);
- 224 (iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);
- 225 (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);
- 226 (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and
- 227 (vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).
- 228 (b) The following portions of the registration fees collected for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Transportation Investment Fund of 2005 created in Section 72-2-124:
- 231 (i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and
- 232 (ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).
- 233 (6)
- (a) Ninety-four cents of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Department of Public Safety Restricted Account created in Section 53-3-106.

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- (b) Seventy-one cents of each registration fee imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Department of Public Safety Restricted Account created in Section 53-3-106.
- 240 (7)
- (a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214.
- 243 (b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214.
- 247 (8) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each motorcycle shall be deposited into the Brain and Spinal Cord Injury Fund created in Section 26B-1-318.
- 250 (9)
- (a) Beginning on January 1, 2024, subject to Subsection (9)(b), \$2 of each registration fee imposed under Section 41-1a-1206 shall be deposited into the Rural Transportation Infrastructure Fund created in Section 72-2-133.
- 253 (b) Beginning on January 1, 2025, and each January 1 thereafter, the amount described in Subsection (9)(a) shall be annually adjusted by taking the amount deposited the previous year and adding an amount equal to the greater of:
- 256 (i) an amount calculated by multiplying the amount deposited by the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and
- 259 (ii) 0.
- 260 (c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the nearest 1 cent.
- 262 (10)
- (a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the deposits under this section are double the amounts due for a 12-month registration of the same vehicle.
- 265 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, the amounts deposited under this section for the same vehicle for a 12-month registration are multiplied by four.
- 269 Section 5. Section **41-1a-1206** is amended to read:
- 270 **41-1a-1206. Registration fees -- Fees by gross laden weight.**

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- 270 (1) Except as provided in Subsections (2) and (3), at the time application is made for registration or
renewal of registration of a vehicle or combination of vehicles under this chapter, a registration fee
shall be paid to the division as follows:
- 273 (a) \$46.00 for each motorcycle;
- 274 (b) \$44 for each motor vehicle of 14,000 pounds or less gross laden weight, excluding motorcycles;
- 276 (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202 or is registered
under Section 41-1a-301:
- 278 (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or
- 279 (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or less gross unladen
weight;
- 281 (d)
- (i) \$53 for each farm truck over 14,000 pounds, but not exceeding 16,000 pounds gross laden weight;
plus
- 283 (ii) \$9 for each 2,000 pounds over 16,000 pounds gross laden weight;
- 284 (e)
- (i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding farm trucks, over 14,000
pounds, but not exceeding 16,000 pounds gross laden weight; plus
- 287 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;
- 288 (f)
- (i) \$69.50 for each park model recreational vehicle over 14,000 pounds, but not exceeding 16,000
pounds gross laden weight; plus
- 290 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;
- 291 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;
- 292 (h) in addition to the fee described in Subsection (1)(b):
- 293 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 294 (A) each electric motor vehicle; and
- 295 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled exclusively by a source
other than motor fuel, diesel fuel, natural gas, or propane;
- 298 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 299 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 300

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

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

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- (a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the fee amounts are double the amounts due for a 12-month registration of the same vehicle.
- 365 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, the
amounts deposited under this section for the same vehicle for a 12-month registration are multiplied
by four.
- 368 (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck unless:
- 370 (a) the truck meets the definition of a farm truck under Section 41-1a-102; and
- 371 (b)
- (i) the truck has a gross vehicle weight rating of more than 14,000 pounds; or
- 372 (ii) the truck has a gross vehicle weight rating of 14,000 pounds or less and the owner submits to the
division a certificate of emissions inspection or a waiver in compliance with Section 41-6a-1642.
- 375 (10) A violation of Subsection (9) is an infraction that shall be punished by a fine of not less than \$200.
- 377 (11) A motor vehicle registered as a street-legal all-terrain vehicle is:
- 378 (a) subject to the registration and other fees described in Section 41-22-9; and
- 379 (b) not required to pay an additional registration fee under this section.
- 380 (12) Trucks used exclusively to pump cement, bore wells, or perform crane services with a crane lift
capacity of five or more tons, are exempt from 50% of the amount of the fees required for those
vehicles under this section.
- 384 Section 6. Section **41-1a-1221** is amended to read:
- 385 **41-1a-1221. Fees to cover the cost of electronic payments.**
- 385 (1) As used in this section:
- 386 (a) "Electronic payment" means use of any form of payment processed through electronic means,
including credit cards, debit cards, and automatic clearinghouse transactions.
- 389 (b) "Electronic payment fee" means the fee assessed to defray:
- 390 (i) the charge, discount fee, or processing fee charged by credit card companies or processing agents to
process an electronic payment; or
- 392 (ii) costs associated with the purchase of equipment necessary for processing electronic payments.
- 394 (2)
- (a) The Motor Vehicle Division may collect an electronic payment fee on all registrations and renewals
of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (4).
- 397 (b) The fee described in Subsection (2)(a):

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- 398 (i) shall be imposed regardless of the method of payment for a particular transaction; and
400 (ii) need not be separately identified from the fees imposed for registration and renewals of registration
under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (4).
- 403 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the electronic
fee amounts under this section are double the amounts due for the same vehicle registered for a 12-
month period.
- 406 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, the
amounts deposited under this section for the same vehicle for a 12-month registration are multiplied
by four.
- 409 (3) The division shall establish the fee according to the procedures and requirements of Section
63J-1-504.
- 411 (4) A fee imposed under this section:
- 412 (a) shall be deposited in the Electronic Payment Fee Restricted Account created by Section 41-1a-121;
and
- 414 (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. Uniform fee on tangible personal property required to be registered with the state**
-- Distribution of revenues -- Appeals.
- 418 (1) The property described in Subsection (2), except Subsection (2)(b)(ii), is exempt from ad valorem
property taxes pursuant to Utah Constitution, Article XIII, Section 2, Subsection (6).
- 421 (2)
- (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a statewide uniform
fee in lieu of the ad valorem tax on:
- 423 (i) motor vehicles required to be registered with the state that have a gross vehicle weight rating of
14,001 pounds or more;
- 425 (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered with the state;
- 427 (iii) watercraft required to be registered with the state;
- 428 (iv) recreational vehicles required to be registered with the state; and
- 429 (v) all other tangible personal property required to be registered with the state before it is used on a
public highway, on a public waterway, on public land, or in the air.

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- (b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:
- 433 (i) aircraft;
- 434 (ii) state-assessed commercial vehicles;
- 435 (iii) tangible personal property subject to a uniform fee imposed by:
- 436 (A) Section 59-2-405.1;
- 437 (B) Section 59-2-405.2; or
- 438 (C) Section 59-2-405.3; and
- 439 (iv) personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government.
- 441 (3)
- (a) Except as provided in [~~Subsection (3)(b)] Subsections (3)(b) and (3)(c), the uniform fee is 1.5% of the fair market value of the personal property, as established by the commission.~~
- 444 (b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay a one-time uniform fee in lieu of the ad valorem tax, which is \$150.
- 446 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the person shall pay a uniform statewide fee equal to four times the amount of the uniform fee calculated as described in Subsection (3)(a) for the first year of the lifetime registration.
- 451 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought into the state and is required to be registered in Utah shall, as a condition of registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
- 455 (5)
- (a) The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing entity in which the property described in Subsection (2) is located in the same proportion in which revenue collected from ad valorem real property tax is distributed.
- 459 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the same proportion in which revenue collected from ad valorem real property tax is distributed.
- 462 (6) An appeal relating to the uniform fee imposed on the tangible personal property described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

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465 Section 8. Section **59-2-405.1** is amended to read:

466 **59-2-405.1. Uniform fee on certain vehicles with a gross vehicle weight rating of 14,000
pounds or less -- Distribution of revenues -- Appeals.**

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

469 (2)

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

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

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

473 (B) have a gross vehicle weight rating of 14,000 pounds or less; and

474 (ii) state-assessed commercial vehicles required to be registered with the state that have a gross
vehicle weight rating of 14,000 pounds or less.

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

478 (i) aircraft;

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

480 (A) Section 59-2-405;

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

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

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

485 (3)

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

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

	Age of Vehicle	Uniform Fee
495		
496	12 or more years	\$7.75
497	9 or more years but less than 12 years	\$38.50
498	6 or more years but less than 9 years	\$61.50
499	3 or more years but less than 6 years	\$84.75
500	Less than 3 years	\$115.50

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

506 (d)

(i) Subject to Subsection (3)(d)(ii), for a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this section are double the amounts due for the same vehicle registered for a 12-month period.

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

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

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

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

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

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525 (5)

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

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

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

534 **59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal property --
Distribution of revenues -- Rulemaking authority -- Determining the length of a vessel.**

536 (1) As used in this section:

537 (a)

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

539 (A) is an:

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

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

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

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

545 (C) has:

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

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

548 (III) an electric motor; and

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

551 (b) "Camper" means a camper:

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

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

555 (c)

(i) "Canoe" means a vessel that:

556 (A) is long and narrow;

557 (B) has curved sides; and

558 (C) is tapered:

559 (I) to two pointed ends; or

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- 560 (II) to one pointed end and is blunt on the other end; and
- 561 (ii) "canoe" includes:
- 562 (A) a collapsible inflatable canoe;
- 563 (B) a kayak;
- 564 (C) a racing shell;
- 565 (D) a rowing scull; or
- 566 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an outboard motor.
- 568 (d) "Dealer" means the same as that term is defined in Section 41-1a-102.
- 569 (e) "Jon boat" means a vessel that:
- 570 (i) has a square bow; and
- 571 (ii) has a flat bottom.
- 572 (f) "Motor vehicle" means the same as that term is defined in Section 41-22-2.
- 573 (g) "Other motorcycle" means a motor vehicle that:
- 574 (i) is:
- 575 (A) a motorcycle as defined in Section 41-1a-102; and
- 576 (B) designed primarily for use and operation over unimproved terrain;
- 577 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
- 579 (iii) has:
- 580 (A) an engine with more than 150 cubic centimeters displacement; or
- 581 (B) a motor that produces more than five horsepower.
- 582 (h)
- (i) "Other trailer" means a portable vehicle without motive power that is primarily used:
- 584 (A) to transport tangible personal property; and
- 585 (B) for a purpose other than a commercial purpose; and
- 586 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a purpose other than a commercial purpose.
- 589 (i) "Outboard motor" means the same as that term is defined in Section 41-1a-102.
- 590 (j) "Park model recreational vehicle" means the same as that term is defined in Section 41-1a-102.
- 592 (k) "Personal watercraft" means a personal watercraft:
- 593 (i) as defined in Section 73-18-2; and

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- 594 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.
596 (l)
- (i) "Pontoon" means a vessel that:
- 597 (A) is:
- 598 (I) supported by one or more floats; and
599 (II) propelled by either inboard or outboard power; and
600 (B) is not:
- 601 (I) a houseboat; or
602 (II) a collapsible inflatable vessel[; and] .
- 603 (ii) [~~in~~] In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission
may by rule define the term "houseboat."
- 605 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption, or reduction:
- 607 (i) of all or a portion of a qualifying payment;
608 (ii) granted by a county during the refund period; and
609 (iii) received by a qualifying person.
- 610 (n)
- (i) "Qualifying payment" means the payment made:
- 611 (A) of a uniform statewide fee in accordance with this section:
- 612 (I) by a qualifying person;
613 (II) to a county; and
614 (III) during the refund period; and
615 (B) on an item of qualifying tangible personal property[; and] .
- 616 (ii) [~~if~~] If a qualifying person received a qualifying adjustment, exemption, or reduction for an item of
qualifying tangible personal property, the qualifying payment for that qualifying tangible personal
property is equal to the difference between:
- 620 (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible personal
property; and
622 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 623 (o) "Qualifying person" means a person that paid a uniform statewide fee:
- 624 (i) during the refund period;
625 (ii) in accordance with this section; and

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- 626 (iii) on an item of qualifying tangible personal property.
- 627 (p) "Qualifying tangible personal property" means a:
- 628 (i) qualifying vehicle; or
- 629 (ii) qualifying watercraft.
- 630 (q) "Qualifying vehicle" means:
- 631 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
- 633 (ii) an other motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
- 635 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
- 637 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters; or
- 639 (v) a street motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters.
- 641 (r) "Qualifying watercraft" means a:
- 642 (i) canoe;
- 643 (ii) collapsible inflatable vessel;
- 644 (iii) jon boat;
- 645 (iv) pontoon;
- 646 (v) sailboat; or
- 647 (vi) utility boat.
- 648 (s) "Refund period" means the time period:
- 649 (i) beginning on January 1, 2006; and
- 650 (ii) ending on December 29, 2006.
- 651 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 652 (u)
- (i) "Small motor vehicle" means a motor vehicle that:
- 653 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 654 (B) has:
- 655 (I) an engine with 150 or less cubic centimeters displacement; or

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- 656 (II) a motor that produces five or less horsepower[~~;~~ and] .
- 657 (ii) [~~in~~] In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission
may by rule develop a process for an owner of a motor vehicle to certify whether the motor vehicle
has:
- 660 (A) an engine with 150 or less cubic centimeters displacement; or
- 661 (B) a motor that produces five or less horsepower.
- 662 (v) "Snowmobile" means a motor vehicle that:
- 663 (i) is a snowmobile as defined in Section 41-22-2;
- 664 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway Vehicles; and
- 666 (iii) has:
- 667 (A) an engine with more than 150 cubic centimeters displacement; or
- 668 (B) a motor that produces more than five horsepower.
- 669 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section 41-6a-102.
- 671 (x) "Street motorcycle" means a motor vehicle that:
- 672 (i) is:
- 673 (A) a motorcycle as defined in Section 41-1a-102; and
- 674 (B) designed primarily for use and operation on highways;
- 675 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
- 677 (iii) has:
- 678 (A) an engine with more than 150 cubic centimeters displacement; or
- 679 (B) a motor that produces more than five horsepower.
- 680 (y) "Tangible personal property owner" means a person that owns an item of qualifying tangible
personal property.
- 682 (z) "Tent trailer" means a portable vehicle without motive power that:
- 683 (i) is constructed with collapsible side walls that:
- 684 (A) fold for towing by a motor vehicle; and
- 685 (B) unfold at a campsite;
- 686 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 687 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
- 689 (iv) does not require a special highway movement permit when drawn by a self-propelled motor
vehicle.

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- 691 (aa)
- (i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel trailer:
- 693 (A) as defined in Section 41-1a-102; and
- 694 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration;
and
- 696 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 697 (A) a camper; or
- 698 (B) a tent trailer.
- 699 (bb)
- (i) "Utility boat" means a vessel that:
- 700 (A) has:
- 701 (I) two or three bench seating;
- 702 (II) an outboard motor; and
- 703 (III) a hull made of aluminum, fiberglass, or wood; and
- 704 (B) does not have:
- 705 (I) decking;
- 706 (II) a permanent canopy; or
- 707 (III) a floor other than the hull; and
- 708 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible inflatable vessel.
- 710 (cc) "Vessel" means a vessel:
- 711 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
- 712 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.
- 714 (2)
- (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:
- 717 (i) exempt from the tax imposed by Section 59-2-103; and
- 718 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as provided in
this section.
- 720 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible personal
property is required to be registered with the state:
- 722 (i) an all-terrain vehicle;

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- 723 (ii) a camper;
724 (iii) an other motorcycle;
725 (iv) an other trailer;
726 (v) a personal watercraft;
727 (vi) a small motor vehicle;
728 (vii) a snowmobile;
729 (viii) a street motorcycle;
730 (ix) a tent trailer;
731 (x) a travel trailer;
732 (xi) a park model recreational vehicle; and
733 (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection (8).
735 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform statewide fees

are:

- 737 (a) for a snowmobile:

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

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

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

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

753	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
754	12 or more years	\$4

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755	9 or more years but less than 12 years	\$14
756	6 or more years but less than 9 years	\$20
757	3 or more years but less than 6 years	\$28
758	Less than 3 years	\$38
759	(d) for a camper or a tent trailer:	
760	Age of Camper or Tent Trailer	Uniform Statewide Fee
761	12 or more years	\$10
762	9 or more years but less than 12 years	\$25
763	6 or more years but less than 9 years	\$35
764	3 or more years but less than 6 years	\$50
765	Less than 3 years	\$70
766	(e) for an other trailer:	
767	Age of Other Trailer	Uniform Statewide Fee
768	12 or more years	\$10
769	9 or more years but less than 12 years	\$15
770	6 or more years but less than 9 years	\$20
771	3 or more years but less than 6 years	\$25
772	Less than 3 years	\$30
773	(f) for a personal watercraft:	
774	Age of Personal Watercraft	Uniform Statewide Fee
775	12 or more years	\$5
776	9 or more years but less than 12 years	\$13
777	6 or more years but less than 9 years	\$18
778	3 or more years but less than 6 years	\$23
779	Less than 3 years	\$28
780	(g) for a small motor vehicle:	
781	Age of Small Motor Vehicle	Uniform Statewide Fee
782	6 or more years	\$10
783	3 or more years but less than 6 years	\$15
784	Less than 3 years	\$25
785	(h) for a street motorcycle:	

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786	Age of Street Motorcycle	Uniform Statewide Fee
787	12 or more years	\$10
788	9 or more years but less than 12 years	\$35
789	6 or more years but less than 9 years	\$50
790	3 or more years but less than 6 years	\$70
791	Less than 3 years	\$95
792	(i) for a travel trailer or park model recreational vehicle:	
793	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
794	12 or more years	\$20
795	9 or more years but less than 12 years	\$65
796	6 or more years but less than 9 years	\$90
797	3 or more years but less than 6 years	\$135
798	Less than 3 years	\$175
799	(j) \$5 regardless of the age of the vessel if the vessel is:	
800	(i) less than 15 feet in length;	
801	(ii) a canoe;	
802	(iii) a jon boat; or	
803	(iv) a utility boat;	
804	(k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:	
805	Length of Vessel	Uniform Statewide Fee
806	15 feet or more in length but less than 19 feet in length	\$8
807	19 feet or more in length but less than 23 feet in length	\$13
808	23 feet or more in length but less than 27 feet in length	\$20
809	27 feet or more in length but less than 31 feet in length	\$38
810	(l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:	
812	Age of Vessel	Uniform Statewide Fee
813	12 or more years	\$13
814	9 or more years but less than 12 years	\$33
815	6 or more years but less than 9 years	\$40
816	3 or more years but less than 6 years	\$55

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817	Less than 3 years	\$75
818	(m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:	
820	Age of Vessel	Uniform Statewide Fee
821	12 or more years	\$25
822	9 or more years but less than 12 years	\$60
823	6 or more years but less than 9 years	\$88
824	3 or more years but less than 6 years	\$110
825	Less than 3 years	\$138
826	(n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:	
828	Age of Vessel	Uniform Statewide Fee
829	12 or more years	\$50
830	9 or more years but less than 12 years	\$90
831	6 or more years but less than 9 years	\$120
832	3 or more years but less than 6 years	\$155
833	Less than 3 years	\$200
834	(o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:	
836	Age of Vessel	Uniform Statewide Fee
837	12 or more years	\$60
838	9 or more years but less than 12 years	\$125
839	6 or more years but less than 9 years	\$175
840	3 or more years but less than 6 years	\$250
841	Less than 3 years	\$350
842	(4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section is as follows:	
844	(a) for a street motorcycle:	
845	Age of Street Motorcycle	Uniform Statewide Fee
846	12 or more years	\$7.75
847	9 or more years but less than 12 years	\$27

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848	6 or more years but less than 9 years	\$38.50
849	3 or more years but less than 6 years	\$54
850	Less than 3 years	\$73
851	(b) for a small motor vehicle:	
852	Age of Small Motor Vehicle	Uniform Statewide Fee
853	6 or more years	\$7.75
854	3 or more years but less than 6 years	\$11.50
855	Less than 3 years	\$19.25
856	(5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform statewide fees imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fees unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.	
860	(6)	
	(a) Subject to Subsection (6)(b), for a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this section are double the amounts due for the same vehicle registered for a 12-month period.	
864	(b) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, if the 24-month term extends from one age bracket to another age bracket as described in this section, the person shall pay the sum of:	
867	(i) the uniform statewide fee amount for the first year corresponding to the age bracket applicable for the first 12 months of the registration period; and	
869	(ii) the uniform statewide fee amount for the second year corresponding to the age bracket applicable for the second 12 months of the registration period.	
871	(c) <u>For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the person shall pay a uniform statewide fee equal to the sum of the next-succeeding four years corresponding to the applicable age brackets for the vehicle.</u>	
875	(7)	
	(a) The revenues collected in each county from the uniform statewide fees imposed by this section shall be distributed by the county to each taxing entity in which each item of tangible personal property	

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subject to the uniform statewide fees is located in the same proportion in which revenues collected from the ad valorem property tax are distributed.

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

884 (8)

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

886 (b)

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

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

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

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

893 (A) a swim deck;

894 (B) a ladder;

895 (C) an outboard motor; or

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

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

901 (c) The length of a vessel:

902 (i)

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

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

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

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- 910 (B) for a vessel other than a new vessel, is the length:
- 911 (I) corresponding to the model number if the length of the vessel measured under Subsection (8)(b) is
equal to the length of the vessel determined by reference to the model number; or
- 914 (II) listed on a form submitted to the commission by an owner of the vessel in accordance with
Subsection (8)(d) if the length of the vessel measured under Subsection (8)(b) is not equal to the
length of the vessel determined by reference to the model number; and
- 918 (ii)
- (A) is determined at the time of the:
- 919 (I) first registration as defined in Section 41-1a-102 that occurs on or after January 1, 2006; or
- 921 (II) first renewal of registration that occurs on or after January 1, 2006; and
- 922 [~~(B)~~] (iii) may be determined after the time described in Subsection (8)(c)(ii)(A) only if the commission
requests that a dealer or an owner submit a form to the commission in accordance with Subsection
(8)(d).
- 925 (d)
- (i) A form under Subsection (8)(c) shall:
- 926 (A) be developed by the commission;
- 927 (B) be provided by the commission to:
- 928 (I) a dealer; or
- 929 (II) an owner of a vessel;
- 930 (C) provide for the reporting of the length of a vessel;
- 931 (D) be submitted to the commission at the time the length of the vessel is determined in accordance
with Subsection (8)(c)(ii);
- 933 (E) be signed by:
- 934 (I) if the form is submitted by a dealer, that dealer; or
- 935 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and
- 937 (F) include a certification that the information set forth in the form is true.
- 938 (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under oath and subject
to the same penalties as provided by law for perjury.
- 940 (iii)
- (A) A dealer or an owner that submits a form to the commission under Subsection (8)(c) is considered
to have given the dealer's or owner's consent to an audit or review by:

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- 943 (I) the commission;
- 944 (II) the county assessor; or
- 945 (III) the commission and the county assessor.
- 946 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the acceptance of any form.
- 948 (9)
- (a) A county that collected a qualifying payment from a qualifying person during the refund period shall issue a refund to the qualifying person as described in Subsection (9)(b) if:
- 951 (i) the difference described in Subsection (9)(b) is \$1 or more; and
- 952 (ii) the qualifying person submitted a form in accordance with Subsections (9)(c) and (d).
- 954 (b) The refund amount shall be calculated as follows:
- 955 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 956 (A) the qualifying payment the qualifying person paid on the qualifying vehicle during the refund period; and
- 958 (B) the amount of the statewide uniform fee:
- 959 (I) for that qualifying vehicle; and
- 960 (II) that the qualifying person would have been required to pay:
- 961 (Aa) during the refund period; and
- 962 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period; and
- 965 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
- 966 (A) the qualifying payment the qualifying person paid on the qualifying watercraft during the refund period; and
- 968 (B) the amount of the statewide uniform fee:
- 969 (I) for that qualifying watercraft; and
- 970 (II) that the qualifying person would have been required to pay:
- 971 (Aa) during the refund period; and
- 972 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period.
- 974 (c) Before the county issues a refund to the qualifying person in accordance with Subsection (9)(a) the qualifying person shall submit a form to the county to verify the qualifying person is entitled to the refund.

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- 977 (d)
- (i) A form under Subsection (9)(c) or (10) shall:
- 978 (A) be developed by the commission;
- 979 (B) be provided by the commission to the counties;
- 980 (C) be provided by the county to the qualifying person or tangible personal property owner;
- 982 (D) provide for the reporting of the following:
- 983 (I) for a qualifying vehicle:
- 984 (Aa) the type of qualifying vehicle; and
- 985 (Bb) the amount of cubic centimeters displacement; and
- 986 (II) for a qualifying watercraft:
- 987 (Aa) the length of the qualifying watercraft;
- 988 (Bb) the age of the qualifying watercraft; and
- 989 (Cc) the type of qualifying watercraft;
- 990 (E) be signed by the qualifying person or tangible personal property owner; and
- 991 (F) include a certification that the information set forth in the form is true.
- 992 (ii) A certification made under Subsection (9)(d)(i)(F) is considered as if made under oath and subject
to the same penalties as provided by law for perjury.
- 994 (iii)
- (A) A qualifying person or tangible personal property owner that submits a form to a county under
Subsection (9)(c) or (10) is considered to have given the qualifying person's consent to an audit or
review by:
- 997 (I) the commission;
- 998 (II) the county assessor; or
- 999 (III) the commission and the county assessor.
- 1000 (B) The consent described in Subsection (9)(d)(iii)(A) is a condition to the acceptance of any form.
- 1002 (e) The county shall make changes to the commission's records with the information received by the
county from the form submitted in accordance with Subsection (9)(c).
- 1004 (10) A county shall change its records regarding an item of qualifying tangible personal property if the
tangible personal property owner submits a form to the county in accordance with Subsection (9)(d).
- 1007 (11)

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(a) For purposes of this Subsection (11), "owner of tangible personal property" means a person that was required to pay a uniform statewide fee:

- 1009 (i) during the refund period;
- 1010 (ii) in accordance with this section; and
- 1011 (iii) on an item of tangible personal property subject to the uniform statewide fees imposed by this section.

1013 (b) A county that collected revenues from uniform statewide fees imposed by this section during the refund period shall notify an owner of tangible personal property:

- 1015 (i) of the tangible personal property classification changes made to this section pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
- 1017 (ii) that the owner of tangible personal property may obtain and file a form to modify the county's records regarding the owner's tangible personal property; and
- 1019 (iii) that the owner may be entitled to a refund pursuant to Subsection (9).

1021 **Section . 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 To General Fund

1032 65,900

1033 Schedule of Programs:

1034 65,900

1035 **Section 11. Effective date.**

Effective Date.

This bill takes effect on January 1, 2027.

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