

**Trailer Registration Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Brady Brammer**

House Sponsor:

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**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, off-highway vehicle, or street-legal all-terrain vehicle 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;
- repeals the lifetime registration option for certain commercial trailers; and
- makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:****AMENDS:**

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

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

**41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29)**, as last amended by Laws of Utah 2025, Chapter 279

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

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

**41-1a-1218 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279

**41-1a-1219 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279

**41-1a-1221 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279

31 **41-1a-1222 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
32 **41-22-3 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
33 **41-22-3.5 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
34 **41-22-8 (Effective 01/01/27) (Partially Repealed 07/01/29)**, as last amended by Laws of  
35 Utah 2025, Chapter 279  
36 **41-22-19 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
37 **41-22-33 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
38 **41-22-34 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
39 **59-2-201 (Effective 01/01/27)**, as last amended by Laws of Utah 2024, Chapters 269, 485  
40 **59-2-405 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215  
41 **59-2-405.1 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279  
42 **59-2-405.2 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 279,  
43 336

44 REPEALS:

45 **41-1a-228 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215

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

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

49 **41-1a-215.5 (Effective 01/01/27). Alternative term registration.**

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

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

57 (i) a trailer;

58 (ii) an electric motor vehicle;

59 (iii) an off-highway vehicle [~~as described in~~] registered in accordance with Section  
60 41-22-3; or

61 (iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section  
62 41-22-3.

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

(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.

(3)(a) A person may register the following types of vehicles for the lifetime of the period during which the vehicle is titled by the person:

(i) a trailer;

(ii) an off-highway vehicle registered in accordance with Section 41-22-3; and

(iii) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and registered in accordance with Section 41-22-3.

(b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301 is not eligible for lifetime registration described in Subsection (3)(a).

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

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

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

Section 2. Section **41-1a-402** is amended to read:

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

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

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

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

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

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

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

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

(c) The division shall offer:

- 99 (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period;  
100 and  
101 (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.
- 102 (d) The division may not offer more than four standard license plate designs at any one  
103 time.
- 104 (2) Before the division may offer a design described in Subsection (1)(b), the division shall:
- 105 (a) consult with the Utah Department of Cultural and Community Engagement regarding  
106 the proposed design;
- 107 (b) identify which current standard license plate design will be replaced by the proposed  
108 design; and
- 109 (c) submit the proposed design to the commission.
- 110 (3)(a) If the commission receives a submission for a proposed design of a standard  
111 license plate as described in Subsection (2)(c), or a sponsored special group license  
112 plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group  
113 License Plates, the commission shall notify:
- 114 (i) the governor;
- 115 (ii) the speaker of the House of Representatives; and
- 116 (iii) the president of the Senate.
- 117 (b) After receiving a notification described in Subsection (3)(a):
- 118 (i) the governor shall appoint an individual to the license plate design review board  
119 described in Subsection (3)(c);
- 120 (ii) the speaker of the House of Representatives shall appoint a member of the House  
121 of Representatives to the license plate design review board described in  
122 Subsection (3)(c); and
- 123 (iii) the president of the Senate shall appoint a member of the Senate to the license  
124 plate design review board described in Subsection (3)(c).
- 125 (c)(i) The license plate design review board, comprised of the members appointed as  
126 described in Subsection (3)(b), shall review proposed license plate designs.
- 127 (ii) The member of the license plate design review board appointed by the governor  
128 shall serve as chair and convene the license plate design review board.
- 129 (iii) The license plate design review board shall:
- 130 (A) review each proposed license plate design; and
- 131 (B) vote whether to approve or reject the proposed license plate design.
- 132 (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.
- (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.
- (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and Public Meetings Act.
- (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.
- (4)(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.
- (b) The division may issue a discontinued standard license plate until the division exhausts the discontinued standard license plate's remaining stock.
- (5)(a) Each license plate shall have displayed on it:
- (i) the registration number assigned to the vehicle for which the license plate is issued;
  - (ii) the name of the state; and
  - (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).
- (b) No later than July 1, 2025, each license plate:
- (i) shall have an embossed edge around the perimeter of the plate; and
  - (ii) may not have embossed registration numbers or characters.
- (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.
- (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(3), and Section 41-1a-216, a license plate shall be renewed annually.
- (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.
  - (B) The division shall issue the vehicle owner only a year registration decal upon subsequent renewals of registration to validate registration renewal.
- (b) Beginning on January 1, 2025, the division shall issue one registration decal displaying both the month and year.
- (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.

(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.

(8)(a) Except as otherwise provided in Subsection (8)(b) and by rule:

(i) the month registration decal issued in accordance with Subsection (7) shall be displayed on the license plate in the left position; and

(ii) the year registration decal issued in accordance with Subsection (7) shall be displayed on the license plate in the right position.

(b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper right position.

(c) For a vehicle registered for the lifetime of the vehicle as described in Subsection 41-1a-215.5(3), the division shall issue a nonexpiring decal indicating the lifetime registration.

(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.

(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.

(11) The division may distribute nonexpiring decals from a central location.

~~[(11)]~~ (12)(a) A violation of this section is an infraction.

(b) A court shall waive a fine for a violation under this section if:

(i) the registration for the vehicle was current at the time of the citation; and

(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.

~~[(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.

Section 3. Section **41-1a-1201** is amended to read:

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

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

(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.

(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.

(4)(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.

(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.

(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.

(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:

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

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

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

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

(v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);

(vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and

(vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).

(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:

(i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and

(ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).

(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.

(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.

(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.

(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.

(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.

(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.

(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:

(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

(ii) 0.

(c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the nearest 1 cent.

(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.

(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.

Section 4. Section **41-1a-1204** is amended to read:

**41-1a-1204 (Effective 01/01/27). Automobile driver education fee -- Amount --  
When paid -- Exception.**

- (1) Each year there is levied and shall be paid to the commission the automobile driver education fee.
- (2)(a) Except as provided in Subsections (2)(b) and (c), the fee is \$2.50 upon each motor vehicle to be registered for a one-year registration period.
- (b) The fee is \$2.00 upon each motor vehicle to be registered under Section 41-1a-215.5 for a six-month registration period.
- (c) The following registrations are exempt from the fee in Subsection (2)(a) or (b):
- (i) a motorcycle registration; and
  - (ii) a registration of a vehicle with a Purple Heart special group license plate issued:
    - (A) on or before December 31, 2023; or
    - (B) in accordance with Part 16, Sponsored Special Group License Plates.
- (3)(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.
- (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.

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

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

- (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:
- (a) \$46.00 for each motorcycle;
  - (b) \$44 for each motor vehicle of 14,000 pounds or less gross laden weight, excluding motorcycles;
  - (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202 or is registered under Section 41-1a-301:
    - (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or
    - (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or less gross unladen weight;
  - (d)(i) \$53 for each farm truck over 14,000 pounds, but not exceeding 16,000 pounds gross laden weight; plus

- 303 (ii) \$9 for each 2,000 pounds over 16,000 pounds gross laden weight;  
304 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding  
305 farm trucks, over 14,000 pounds, but not exceeding 16,000 pounds gross laden  
306 weight; plus  
307 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;  
308 (f)(i) \$69.50 for each park model recreational vehicle over 14,000 pounds, but not  
309 exceeding 16,000 pounds gross laden weight; plus  
310 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;  
311 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;  
312 (h) in addition to the fee described in Subsection (1)(b):  
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 (1)(h) that is fueled  
316 exclusively by a source other than motor fuel, diesel fuel, natural gas, or  
317 propane;  
318 (ii) \$21.75 for each hybrid electric motor vehicle; and  
319 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;  
320 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a  
321 model year of 1983 or newer, 50 cents; and  
322 (j) \$28.50 for each roadable aircraft.  
323 (2)(a) At the time application is made for registration or renewal of registration of a  
324 vehicle under this chapter for a six-month registration period under Section  
325 41-1a-215.5, a registration fee shall be paid to the division as follows:  
326 (i) \$34.50 for each motorcycle; and  
327 (ii) \$33.50 for each motor vehicle of 14,000 pounds or less gross laden weight,  
328 excluding motorcycles.  
329 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of  
330 registration of a vehicle under this chapter for a six-month registration period under  
331 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:  
332 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:  
333 (A) each electric motor vehicle; and  
334 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled  
335 exclusively by a source other than motor fuel, diesel fuel, natural gas, or  
336 propane;

- 337 (ii) \$16.50 for each hybrid electric motor vehicle; and  
338 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 339 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 340 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),  
341 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual  
342 shall also pay an additional \$7 as part of the registration fee; and
- 343 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also  
344 pay an additional \$5 as part of the registration fee.
- 345 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually  
346 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),  
347 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), and (4)(a), [~~and~~  
348 ~~(7)~~], by taking the registration fee rate for the previous year and adding an amount  
349 equal to the greater of:
- 350 (A) an amount calculated by multiplying the registration fee of the previous year  
351 by the actual percentage change during the previous fiscal year in the  
352 Consumer Price Index; and
- 353 (B) 0.
- 354 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually  
355 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and  
356 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and  
357 adding an amount equal to the greater of:
- 358 (A) an amount calculated by multiplying the registration fee of the previous year  
359 by the actual percentage change during the previous fiscal year in the  
360 Consumer Price Index; and
- 361 (B) 0.
- 362 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the  
363 nearest 25 cents.
- 364 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or  
365 older is \$40.
- 366 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal  
367 of registration fees under Subsection (1).
- 368 (c) A vehicle with a Purple Heart special group license plate issued on or before  
369 December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group  
370 License Plates, is exempt from the registration fees under Subsection (1).

(d) A camper is exempt from the registration fees under Subsection (1).

(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.

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

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

~~[(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.]~~

~~[(8)]~~ (7)(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.

(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.

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

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

(b)(i) the truck has a gross vehicle weight rating of more than 14,000 pounds; or

(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.

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

~~[(11)]~~ (10) A motor vehicle registered as a street-legal all-terrain vehicle is:

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

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

~~[(12)]~~ (11) 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.

Section 6. Section **41-1a-1218** is amended to read:

**41-1a-1218 (Effective 01/01/27). Uninsured motorist identification fee for**

**tracking motor vehicle insurance -- Exemption -- Deposit.**

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

- (i) \$1 on each motor vehicle or street-legal all-terrain vehicle; or
- (ii) \$2 on each motorboat.

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

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

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

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

(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.

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

Section 7. Section **41-1a-1219** is amended to read:

**41-1a-1219 (Effective 01/01/27). Motor carrier fee.**

(1) At the time application is made for registration or renewal of registration of a motor vehicle or combination of motor vehicles over 14,000 pounds gross laden weight, the applicant shall pay a motor carrier fee of \$6 for each motor vehicle or combination of motor vehicles.

(2) This fee is in addition to the registration fees under Subsections 41-1a-1206(1)(d) and (e).

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

the fee amounts under this section are double the amounts due for the same vehicle registered for a 12-month period.

(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.

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

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

(1) As used in this section:

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

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

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

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

(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).

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

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

(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).

(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.

(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.

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

(4) A fee imposed under this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) 50% of the revenue shall be:

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

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

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

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

(4) Beginning in a fiscal year beginning on or after July 1, 2023, and for 15 years thereafter, the legislative body of the county of the first class shall annually transfer, from the revenue transferred to the legislative body of a county of the first class as described in Subsection (3)(b)(iii):

(a) \$300,000 to Kearns; and

(b) \$225,000 to Magna.

(5) To impose or change the amount of a fee under this section, the county legislative body shall pass an ordinance:

(a) approving the fee;

(b) setting the amount of the fee; and

(c) providing an effective date for the fee as provided in Subsection (6).

(6)(a) If a county legislative body enacts, changes, or repeals a fee under this section, the enactment, change, or repeal shall take effect on July 1 if the commission receives notice meeting the requirements of Subsection (6)(b) from the county prior to April 1.

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

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

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

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

Section 10. Section **41-22-3** is amended to read:

**41-22-3 (Effective 01/01/27). Registration of vehicles -- Application -- Issuance of sticker and card -- Proof of property tax payment -- Records.**

(1)(a) Unless exempted under Section 41-22-9, a person may not operate or place and an owner may not give another person permission to operate or place any off-highway vehicle on any public land, trail, street, or highway in this state unless the off-highway vehicle is registered under this chapter for the current year.

(b) Unless exempted under Section 41-22-9, a dealer may not sell an off-highway vehicle which can be used on any public land, trail, street, or highway in this state, unless the off-highway vehicle is registered or is in the process of being registered under this chapter for the current year.

(c) Unless specifically provided in this chapter, the division shall administer license plates, decals, and registration of off-highway vehicles in accordance with Chapter 1a, Motor Vehicle Act.

(2)(a) The owner of an off-highway vehicle subject to registration under this chapter shall apply to the Motor Vehicle Division for registration on forms approved by the Motor Vehicle Division.

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

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

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

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

(b) the past registration card; or

(c) the fee for a duplicate.

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

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

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

(c) The off-highway vehicle license plate:

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

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

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

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

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

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

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

(ii) An individual may show proof of registration by displaying:

(A) a digital copy or photograph of the registration card on a mobile electronic device;

(B) proof of registration on a mobile electronic device through a mobile application approved by the relevant state agency; or

(C) an original registration card issued by the Motor Vehicle Division.

(e) An off-highway vehicle that is an off-highway motorcycle or a snowmobile is:

(i) not required to obtain or display an off-highway vehicle license plate; and

- (ii) required to obtain and display an off-highway vehicle registration sticker.
- (5)(a) Except as provided by Subsection (5)(c), an applicant for a registration card and registration decal shall provide the Motor Vehicle Division a certificate, described under Subsection (5)(b), from the county assessor of the county in which the off-highway vehicle has situs for taxation.
- (b) The certificate required under Subsection (5)(a) shall state one of the following:
- (i) the property tax on the off-highway vehicle for the current year has been paid;
  - (ii) in the county assessor's opinion, the tax is a lien on real property sufficient to secure the payment of the tax; or
  - (iii) the off-highway vehicle is exempt by law from payment of property tax for the current year.
- (c) An off-highway vehicle for which an off-highway implement of husbandry sticker has been issued in accordance with Section 41-22-5.5 is:
- (i) exempt from the requirement under this Subsection (5);
  - (ii) not required to obtain or purchase an off-highway vehicle license plate; and
  - (iii) required to obtain and display an off-highway vehicle registration sticker.
- (6)(a) All records of the division made or kept under this section shall be classified by the Motor Vehicle Division in the same manner as motor vehicle records are classified under Section 41-1a-116.
- (b) Division records are available for inspection in the same manner as motor vehicle records under Section 41-1a-116.
- (7) A violation of this section is an infraction.
- Section 11. Section **41-22-3.5** is amended to read:
- 41-22-3.5 (Effective 01/01/27). Staggered registration dates -- Registration renewal.**
- (1) Unless exempted under Section 41-22-9, or unless the off-highway vehicle or street-legal all-terrain vehicle is registered for a 24-month period or the lifetime of the vehicle as provided in Section 41-1a-215.5, every off-highway vehicle registration, every registration card, and every registration sticker issued under this chapter for the first registration of the off-highway vehicle in this state, continues in effect for a period of 12 months beginning with the first day of the calendar month of registration and does not expire until the last day of the same month in the following year.
- (2) 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 off-highway vehicle is

extended to 12 midnight of the next business day.

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

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

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

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

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

Section 12. Section **41-22-8** is amended to read:

**41-22-8 (Effective 01/01/27) (Partially Repealed 07/01/29). Registration fees.**

(1) Subject to Subsection (4), the division, after notifying the commission, shall establish the fees that shall be paid in accordance with this chapter, subject to the following:

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

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

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

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

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

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

(3)(a) In addition to the fees under this section, Section 41-22-33, and Section 41-22-34, the Motor Vehicle Division shall require a person to pay one dollar to register an off-highway vehicle under Section 41-22-3.

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

(4)(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 the same vehicle registered for a 12-month period.

(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.

Section 13. Section **41-22-19** is amended to read:

**41-22-19 (Effective 01/01/27). Off-highway Vehicle Account -- Deposit and use of funds -- Grants and matching funds.**

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

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

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

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

(b) The division may award an upfront grant from the Off-highway Vehicle Account to cover the entire projected cost of a project or program to:

- (i) a political subdivision of the state that:
  - (A) is a county of the third through sixth class; and
  - (B) submits a plan for a project or program consistent with a use described in Subsection (1)(b); and

- 711 (ii) an organized user group or agency that submits a plan for a project or program:  
712 (A) located in a county of the third through sixth class; and  
713 (B) consistent with a use described in Subsection (1)(b).
- 714 (c) In awarding a grant under Subsection (2)(b), the division may evaluate a grant  
715 application submitted on or after January 1, 2025.
- 716 (3)(a) One dollar and 50 cents of each annual registration fee collected under Subsection  
717 41-22-8(1) and each off-highway vehicle user fee collected under Subsection  
718 41-22-35(2) shall be deposited into the Land Grant Management Fund created under  
719 Section 53C-3-101.
- 720 (b) The Utah School and Institutional Trust Lands Administration shall use the money  
721 deposited under Subsection (3)(a) for costs associated with off-highway vehicle use  
722 of legally accessible lands within its jurisdiction as follows:  
723 (i) to improve recreational opportunities on trust lands by constructing, improving,  
724 maintaining, or perfecting access for off-highway vehicle trails; and  
725 (ii) to mitigate impacts associated with off-highway vehicle use.
- 726 (c) An unused balance of the money deposited under Subsection (3)(a) exceeding  
727 \$350,000 at the end of each fiscal year shall be deposited into the Off-highway  
728 Vehicle Account under Subsection (1).
- 729 (4) One dollar of each off-highway vehicle registration fee collected under Subsection  
730 41-22-8(1) shall be deposited into the Utah Highway Patrol Aero Bureau Restricted  
731 Account created in Section 53-8-303.
- 732 (5)(a) The Motor Vehicle Division shall collect a fee for any new or replacement license  
733 plate issued under this chapter.
- 734 (b) The fee described in Subsection (5)(a) shall be an amount equal to the fee for a new  
735 or replacement license plate as established in accordance with Section 63J-1-504.
- 736 (c) The Motor Vehicle Division shall deposit the fee described in Subsection (5)(a) into  
737 the License Plate Restricted Account created under Section 41-1a-122.
- 738 (6)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,  
739 the deposited amounts described in this section shall be double the amount for the  
740 same vehicle registered for a 12-month period.
- 741 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section  
742 41-1a-215.5, the amounts deposited under this section for the same vehicle for a  
743 12-month registration are multiplied by four.
- 744 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

division, after notifying the commission, shall make rules as necessary to implement this section.

Section 14. Section **41-22-33** is amended to read:

**41-22-33 (Effective 01/01/27). Fees for safety and education program -- Penalty -- Unlawful acts.**

(1) A fee set by the division, after notifying the commission, in accordance with Section 63J-1-504 shall be added to the registration fee required to register an off-highway vehicle under Section 41-22-8 to help fund the off-highway vehicle safety and education program.

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

- (a) notice from the division stating that the division will modify the fee; and
- (b) a copy of the fee modification.

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

(b) The division shall require a person registering an off-highway vehicle or a street-legal all-terrain vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5 to pay the amount of the fee described in Subsection (1) for the same vehicle registered for a 12-month period multiplied by four.

Section 15. Section **41-22-34** is amended to read:

**41-22-34 (Effective 01/01/27). Search and rescue fee -- Amount -- Deposition.**

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

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

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

(4)(a) The division shall require a person registering an off-highway vehicle or a street-legal all-terrain vehicle registered for a 24-month period as provided in Section

41-1a-215.5 to pay double the amount of the fee described in Subsection (1) for the same vehicle registered for a 12-month period.

(b) The division shall require a person registering an off-highway vehicle or a street-legal all-terrain vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5 to pay the amount of the fee described in Subsection (1) for the same vehicle registered for a 12-month period multiplied by four.

Section 16. Section **59-2-201** is amended to read:

**59-2-201 (Effective 01/01/27). Assessment by commission -- Determination of value of mining property -- Determination of value of aircraft -- Notification of assessment -- Local assessment of property assessed by the unitary method -- Commission may consult with county.**

(1)(a) By May 1 of each year, the following property, unless otherwise exempt under the Utah Constitution or under Part 11, Exemptions, shall be assessed by the commission at 100% of fair market value, as valued on January 1, in accordance with this chapter:

- (i) except as provided in Subsection (2), all property that operates as a unit across county lines, if the values must be apportioned among more than one county or state;
- (ii) all property of public utilities;
- (iii) subject to Subsection (1)(b), all mobile flight equipment of an airline, air charter service, and air contract service;
- (iv) all geothermal fluids and geothermal resources;
- (v) all mines and mining claims except in cases, as determined by the commission, where the mining claims are used for other than mining purposes, in which case the value of mining claims used for other than mining purposes shall be assessed by the assessor of the county in which the mining claims are located; and
- (vi) all machinery used in mining, all property or surface improvements upon or appurtenant to mines or mining claims. For the purposes of assessment and taxation, all processing plants, mills, reduction works, and smelters that are primarily used by the owner of a mine or mining claim for processing, reducing, or smelting minerals taken from a mine or mining claim shall be considered appurtenant to that mine or mining claim, regardless of actual location.

(b)(i) For purposes of Subsection (1)(a)(iii), if the operating property of an airline, air charter service, or air contract service includes an aircraft, the commission shall assess the aircraft only if the aircraft operates under 14 C.F.R. Part 121, with a

813 maximum takeoff weight exceeding 35,000 pounds.

814 (ii) Except as provided in Subsection (1)(a)(iii), property in the state owned by an  
815 airline, air charter service, or air contract service shall be assessed by the local  
816 county assessor.

817 (2)(a) The commission may not assess property owned by a telecommunications service  
818 provider.

819 (b) The commission shall assess and collect property tax on state-assessed commercial  
820 vehicles at the time of original registration or annual renewal.

821 (i) The commission shall assess and collect property tax annually on state-assessed  
822 commercial vehicles that are registered pursuant to Section 41-1a-222[~~or~~  
823 ~~41-1a-228~~].

824 (ii) State-assessed commercial vehicles brought into the state that are required to be  
825 registered in Utah shall, as a condition of registration, be subject to ad valorem tax  
826 unless all property taxes or fees imposed by the state of origin have been paid for  
827 the current calendar year.

828 (iii) Real property, improvements, equipment, fixtures, or other personal property in  
829 this state owned by the company shall be assessed separately by the local county  
830 assessor.

831 (iv) The commission shall adjust the value of state-assessed commercial vehicles as  
832 necessary to comply with 49 U.S.C. Sec. 14502, and the commission shall direct  
833 the county assessor to apply the same adjustment to any personal property, real  
834 property, or improvements owned by the company and used directly and  
835 exclusively in their commercial vehicle activities.

836 (3)(a) The method for determining the fair market value of productive mining property  
837 is the capitalized net revenue method or any other valuation method the commission  
838 believes, or the taxpayer demonstrates to the commission's satisfaction, to be  
839 reasonably determinative of the fair market value of the mining property.

840 (b) The commission shall determine the rate of capitalization applicable to mines,  
841 consistent with a fair rate of return expected by an investor in light of that industry's  
842 current market, financial, and economic conditions.

843 (c) In no event may the fair market value of the mining property be less than the fair  
844 market value of the land, improvements, and tangible personal property upon or  
845 appurtenant to the mining property.

846 (4)(a) As used in this Subsection (4), "aircraft pricing guide" means a nationally

847 recognized publication that assigns value estimates for individual commercial aircraft  
848 that are:

849 (i) identified by year, make, and model; and

850 (ii) in average condition typical for the aircraft's type and vintage.

851 (b)(i) Except as provided in Subsection (4)(d), the commission shall use an aircraft  
852 pricing guide to determine the fair market value of aircraft assessed under this part.

853 (ii) The commission shall use the Airliner Price Guide as the aircraft pricing guide,  
854 except that:

855 (A) if the Airliner Price Guide is no longer published or the commission  
856 determines that another aircraft pricing guide more reasonably reflects the fair  
857 market value of aircraft, the commission, after consulting with the airlines  
858 operating in the state, shall select an alternative aircraft pricing guide;

859 (B) if an aircraft is not listed in the Airliner Price Guide, the commission shall use  
860 the Aircraft Bluebook Price Digest as the aircraft pricing guide; and

861 (C) if the Aircraft Bluebook Price Digest is no longer published or the  
862 commission determines that another aircraft pricing guide more reasonably  
863 reflects the fair market value of aircraft, the commission, after consulting with  
864 the airlines operating in the state, shall select an alternative aircraft pricing  
865 guide.

866 (c)(i) The commission shall make a fleet adjustment in accordance with Subsection  
867 (4)(c)(ii) or (iii) to assess the fair market value of a fleet of aircraft or a fleet of the  
868 same aircraft type that is used as part of the mobile flight equipment of an airline,  
869 air charter service, or air contract service.

870 (ii) If the aircraft pricing guide provides for a fleet adjustment to determine the fair  
871 market value of the fleet of aircraft or the fleet of the same aircraft type, the  
872 commission shall make the fleet adjustment in the manner provided in the aircraft  
873 pricing guide.

874 (iii) If the aircraft pricing guide does not provide for a fleet adjustment to determine  
875 the fair market value of the fleet of aircraft or the fleet of the same aircraft type,  
876 the commission shall make the adjustment the commission determines most  
877 reasonably reflects the fair market value of the fleet of aircraft or fleet of the same  
878 aircraft type.

879 (d) The commission may use an alternative method for valuing aircraft of an airline, air  
880 charter service, or air contract service if the commission:

- (i) has clear and convincing evidence that the aircraft values reflected in the aircraft pricing guide do not reasonably reflect fair market value of the aircraft; and
- (ii) cannot identify an alternative aircraft pricing guide from which the commission may determine aircraft value.

- (5) Immediately following the assessment, the commission shall send, by certified mail, notice of the assessment to the owner or operator of the assessed property and the assessor of the county in which the property is located.
- (6) The commission may consult with a county in valuing property in accordance with this part.
- (7) The local county assessor shall separately assess property that is assessed by the unitary method if the commission determines that the property:
- (a) is not necessary to the conduct of the business; and
- (b) does not contribute to the income of the business.

Section 17. Section **59-2-405** is amended to read:

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

- (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).
- (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:
- (i) motor vehicles required to be registered with the state that have a gross vehicle weight rating of 14,001 pounds or more;
- (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered with the state;
- (iii) watercraft required to be registered with the state;
- (iv) recreational vehicles required to be registered with the state; and
- (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.
- (b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:
- (i) aircraft;
- (ii) state-assessed commercial vehicles;
- (iii) tangible personal property subject to a uniform fee imposed by:

- 915 (A) Section 59-2-405.1;  
916 (B) Section 59-2-405.2; or  
917 (C) Section 59-2-405.3; and  
918 (iv) personal property that is exempt from state or county ad valorem property taxes  
919 under the laws of this state or of the federal government.
- 920 (3)[(a) ~~Except as provided in Subsection (3)(b), the~~ The uniform fee is 1.5% of the fair  
921 market value of the personal property, as established by the commission.  
922 ~~[(b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay~~  
923 ~~a one-time uniform fee in lieu of the ad valorem tax, which is \$150.]~~
- 924 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought  
925 into the state and is required to be registered in Utah shall, as a condition of registration,  
926 be subject to the uniform fee unless all property taxes or uniform fees imposed by the  
927 state of origin have been paid for the current calendar year.
- 928 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by  
929 the county to each taxing entity in which the property described in Subsection (2) is  
930 located in the same proportion in which revenue collected from ad valorem real  
931 property tax is distributed.
- 932 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in  
933 the same proportion in which revenue collected from ad valorem real property tax is  
934 distributed.
- 935 (6) An appeal relating to the uniform fee imposed on the tangible personal property  
936 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.
- 937 Section 18. Section **59-2-405.1** is amended to read:
- 938 **59-2-405.1 (Effective 01/01/27). Uniform fee on certain vehicles with a gross**  
939 **vehicle weight rating of 14,000 pounds or less -- Distribution of revenues -- Appeals.**
- 940 (1) The property described in Subsection (2) is exempt from ad valorem property taxes  
941 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).
- 942 (2)(a) Except as provided in Subsection (2)(b), there is levied as provided in this part a  
943 statewide uniform fee in lieu of the ad valorem tax on:
- 944 (i) motor vehicles as defined in Section 41-1a-102 that:  
945 (A) are required to be registered with the state; and  
946 (B) have a gross vehicle weight rating of 14,000 pounds or less; and  
947 (ii) state-assessed commercial vehicles required to be registered with the state that  
948 have a gross vehicle weight rating of 14,000 pounds or less.

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

(i) aircraft;

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

(A) Section 59-2-405;

(B) Section 59-2-405.2; or

(C) Section 59-2-405.3; and

(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.

(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

(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
12 or more years	\$7.75
9 or more years but less than 12 years	\$38.50
6 or more years but less than 9 years	\$61.50
3 or more years but less than 6 years	\$84.75
Less than 3 years	\$115.50

(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.

(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.

(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:

(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

(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.

(e) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, 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.

(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.

(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.

(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.

Section 19. Section **59-2-405.2** is amended to read:

**59-2-405.2 (Effective 01/01/27). Definitions -- Uniform statewide fee on certain tangible personal property -- Distribution of revenues -- Rulemaking authority -- Determining the length of a vessel.**

(1) As used in this section:

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

(A) is an:

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

- 1014 (II) all-terrain type II vehicle as defined in Section 41-22-2; or  
1015 (III) all-terrain type III vehicle as defined in Section 41-22-2;  
1016 (B) is required to be registered in accordance with Title 41, Chapter 22,  
1017 Off-highway Vehicles; and  
1018 (C) has:  
1019 (I) an engine with more than 150 cubic centimeters displacement;  
1020 (II) a motor that produces more than five horsepower; or  
1021 (III) an electric motor; and  
1022 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a  
1023 snowmobile.
- 1024 (b) "Camper" means a camper:  
1025 (i) as defined in Section 41-1a-102; and  
1026 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
1027 Registration.
- 1028 (c)(i) "Canoe" means a vessel that:  
1029 (A) is long and narrow;  
1030 (B) has curved sides; and  
1031 (C) is tapered:  
1032 (I) to two pointed ends; or  
1033 (II) to one pointed end and is blunt on the other end; and  
1034 (ii) "canoe" includes:  
1035 (A) a collapsible inflatable canoe;  
1036 (B) a kayak;  
1037 (C) a racing shell;  
1038 (D) a rowing scull; or  
1039 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an  
1040 outboard motor.
- 1041 (d) "Dealer" means the same as that term is defined in Section 41-1a-102.
- 1042 (e) "Jon boat" means a vessel that:  
1043 (i) has a square bow; and  
1044 (ii) has a flat bottom.
- 1045 (f) "Motor vehicle" means the same as that term is defined in Section 41-22-2.
- 1046 (g) "Other motorcycle" means a motor vehicle that:  
1047 (i) is:

- 1048 (A) a motorcycle as defined in Section 41-1a-102; and  
1049 (B) designed primarily for use and operation over unimproved terrain;  
1050 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
1051 Registration; and  
1052 (iii) has:  
1053 (A) an engine with more than 150 cubic centimeters displacement; or  
1054 (B) a motor that produces more than five horsepower.
- 1055 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily  
1056 used:  
1057 (A) to transport tangible personal property; and  
1058 (B) for a purpose other than a commercial purpose; and  
1059 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
1060 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what  
1061 constitutes a purpose other than a commercial purpose.
- 1062 (i) "Outboard motor" means the same as that term is defined in Section 41-1a-102.
- 1063 (j) "Park model recreational vehicle" means the same as that term is defined in Section  
1064 41-1a-102.
- 1065 (k) "Personal watercraft" means a personal watercraft:  
1066 (i) as defined in Section 73-18-2; and  
1067 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State  
1068 Boating Act.
- 1069 (l)(i) "Pontoon" means a vessel that:  
1070 (A) is:  
1071 (I) supported by one or more floats; and  
1072 (II) propelled by either inboard or outboard power; and  
1073 (B) is not:  
1074 (I) a houseboat; or  
1075 (II) a collapsible inflatable vessel~~[; and]~~ .  
1076 (ii) ~~in~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
1077 the commission may by rule define the term "houseboat."
- 1078 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,  
1079 or reduction:  
1080 (i) of all or a portion of a qualifying payment;  
1081 (ii) granted by a county during the refund period; and

- 1082 (iii) received by a qualifying person.
- 1083 (n)(i) "Qualifying payment" means the payment made:
- 1084 (A) of a uniform statewide fee in accordance with this section:
- 1085 (I) by a qualifying person;
- 1086 (II) to a county; and
- 1087 (III) during the refund period; and
- 1088 (B) on an item of qualifying tangible personal property~~[;and]~~ .
- 1089 (ii) ~~[if]~~ If a qualifying person received a qualifying adjustment, exemption, or
- 1090 reduction for an item of qualifying tangible personal property, the qualifying
- 1091 payment for that qualifying tangible personal property is equal to the difference
- 1092 between:
- 1093 (A) the payment described in this Subsection (1)(n) for that item of qualifying
- 1094 tangible personal property; and
- 1095 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 1096 (o) "Qualifying person" means a person that paid a uniform statewide fee:
- 1097 (i) during the refund period;
- 1098 (ii) in accordance with this section; and
- 1099 (iii) on an item of qualifying tangible personal property.
- 1100 (p) "Qualifying tangible personal property" means a:
- 1101 (i) qualifying vehicle; or
- 1102 (ii) qualifying watercraft.
- 1103 (q) "Qualifying vehicle" means:
- 1104 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
- 1105 centimeters but 150 or less cubic centimeters;
- 1106 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
- 1107 centimeters but 150 or less cubic centimeters;
- 1108 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
- 1109 centimeters but 150 or less cubic centimeters;
- 1110 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
- 1111 but 150 or less cubic centimeters; or
- 1112 (v) a street motorcycle with an engine displacement that is 100 or more cubic
- 1113 centimeters but 150 or less cubic centimeters.
- 1114 (r) "Qualifying watercraft" means a:
- 1115 (i) canoe;

- 1116 (ii) collapsible inflatable vessel;  
1117 (iii) jon boat;  
1118 (iv) pontoon;  
1119 (v) sailboat; or  
1120 (vi) utility boat.
- 1121 (s) "Refund period" means the time period:  
1122 (i) beginning on January 1, 2006; and  
1123 (ii) ending on December 29, 2006.
- 1124 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 1125 (u)(i) "Small motor vehicle" means a motor vehicle that:  
1126 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and  
1127 (B) has:  
1128 (I) an engine with 150 or less cubic centimeters displacement; or  
1129 (II) a motor that produces five or less horsepower~~[-and]~~ .
- 1130 (ii) ~~in~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
1131 the commission may by rule develop a process for an owner of a motor vehicle to  
1132 certify whether the motor vehicle has:  
1133 (A) an engine with 150 or less cubic centimeters displacement; or  
1134 (B) a motor that produces five or less horsepower.
- 1135 (v) "Snowmobile" means a motor vehicle that:  
1136 (i) is a snowmobile as defined in Section 41-22-2;  
1137 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway  
1138 Vehicles; and  
1139 (iii) has:  
1140 (A) an engine with more than 150 cubic centimeters displacement; or  
1141 (B) a motor that produces more than five horsepower.
- 1142 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section  
1143 41-6a-102.
- 1144 (x) "Street motorcycle" means a motor vehicle that:  
1145 (i) is:  
1146 (A) a motorcycle as defined in Section 41-1a-102; and  
1147 (B) designed primarily for use and operation on highways;  
1148 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
1149 Registration; and

- 1150 (iii) has:
- 1151 (A) an engine with more than 150 cubic centimeters displacement; or
- 1152 (B) a motor that produces more than five horsepower.
- 1153 (y) "Tangible personal property owner" means a person that owns an item of qualifying
- 1154 tangible personal property.
- 1155 (z) "Tent trailer" means a portable vehicle without motive power that:
- 1156 (i) is constructed with collapsible side walls that:
- 1157 (A) fold for towing by a motor vehicle; and
- 1158 (B) unfold at a campsite;
- 1159 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 1160 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 1161 Registration; and
- 1162 (iv) does not require a special highway movement permit when drawn by a
- 1163 self-propelled motor vehicle.
- 1164 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
- 1165 trailer:
- 1166 (A) as defined in Section 41-1a-102; and
- 1167 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part
- 1168 2, Registration; and
- 1169 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 1170 (A) a camper; or
- 1171 (B) a tent trailer.
- 1172 (bb)(i) "Utility boat" means a vessel that:
- 1173 (A) has:
- 1174 (I) two or three bench seating;
- 1175 (II) an outboard motor; and
- 1176 (III) a hull made of aluminum, fiberglass, or wood; and
- 1177 (B) does not have:
- 1178 (I) decking;
- 1179 (II) a permanent canopy; or
- 1180 (III) a floor other than the hull; and
- 1181 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
- 1182 inflatable vessel.
- 1183 (cc) "Vessel" means a vessel:

1184 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and  
 1185 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State  
 1186 Boating Act.

1187 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),  
 1188 beginning on January 1, 2006, the tangible personal property described in Subsection  
 1189 (2)(b) is:

1190 (i) exempt from the tax imposed by Section 59-2-103; and  
 1191 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees  
 1192 as provided in this section.

1193 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible  
 1194 personal property is required to be registered with the state:

1195 (i) an all-terrain vehicle;  
 1196 (ii) a camper;  
 1197 (iii) an other motorcycle;  
 1198 (iv) an other trailer;  
 1199 (v) a personal watercraft;  
 1200 (vi) a small motor vehicle;  
 1201 (vii) a snowmobile;  
 1202 (viii) a street motorcycle;  
 1203 (ix) a tent trailer;  
 1204 (x) a travel trailer;  
 1205 (xi) a park model recreational vehicle; and  
 1206 (xii) a vessel if that vessel is less than 31 feet in length as determined under  
 1207 Subsection (8).

1208 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform  
 1209 statewide fees are:

1210 (a) for a snowmobile:

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

- 1217 (b) for an all-terrain vehicle that is not a street-legal all-terrain vehicle or another  
1218 motorcycle:

1219	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
1220	12 or more years	\$4
1221	9 or more years but less than 12 years	\$8
1222	6 or more years but less than 9 years	\$12
1223	3 or more years but less than 6 years	\$14
1224	Less than 3 years	\$18

- 1225 (c) for a street-legal all-terrain vehicle:

1226	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
1227	12 or more years	\$4
1228	9 or more years but less than 12 years	\$14
1229	6 or more years but less than 9 years	\$20
1230	3 or more years but less than 6 years	\$28
1231	Less than 3 years	\$38

- 1232 (d) for a camper or a tent trailer:

1233	Age of Camper or Tent Trailer	Uniform Statewide Fee
1234	12 or more years	\$10
1235	9 or more years but less than 12 years	\$25
1236	6 or more years but less than 9 years	\$35
1237	3 or more years but less than 6 years	\$50
1238	Less than 3 years	\$70

- 1239 (e) for an other trailer:

1240	Age of Other Trailer	Uniform Statewide Fee
1241	12 or more years	\$10
1242	9 or more years but less than 12 years	\$15
1243	6 or more years but less than 9 years	\$20
1244	3 or more years but less than 6 years	\$25

1245	Less than 3 years	\$30
1246	(f) for a personal watercraft:	
1247	Age of Personal Watercraft	Uniform Statewide Fee
1248	12 or more years	\$5
1249	9 or more years but less than 12 years	\$13
1250	6 or more years but less than 9 years	\$18
1251	3 or more years but less than 6 years	\$23
1252	Less than 3 years	\$28
1253	(g) for a small motor vehicle:	
1254	Age of Small Motor Vehicle	Uniform Statewide Fee
1255	6 or more years	\$10
1256	3 or more years but less than 6 years	\$15
1257	Less than 3 years	\$25
1258	(h) for a street motorcycle:	
1259	Age of Street Motorcycle	Uniform Statewide Fee
1260	12 or more years	\$10
1261	9 or more years but less than 12 years	\$35
1262	6 or more years but less than 9 years	\$50
1263	3 or more years but less than 6 years	\$70
1264	Less than 3 years	\$95
1265	(i) for a travel trailer or park model recreational vehicle:	
1266	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
1267	12 or more years	\$20
1268	9 or more years but less than 12 years	\$65
1269	6 or more years but less than 9 years	\$90
1270	3 or more years but less than 6 years	\$135
1271	Less than 3 years	\$175
1272	(j) \$5 regardless of the age of the vessel if the vessel is:	
1273	(i) less than 15 feet in length;	

- 1274 (ii) a canoe;  
 1275 (iii) a jon boat; or  
 1276 (iv) a utility boat;  
 1277 (k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

1278	Length of Vessel	Uniform Statewide Fee
1279	15 feet or more in length but less than 19 feet in length	\$8
1280	19 feet or more in length but less than 23 feet in length	\$13
1281	23 feet or more in length but less than 27 feet in length	\$20
1282	27 feet or more in length but less than 31 feet in length	\$38

- 1283 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 1284 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

1285	Age of Vessel	Uniform Statewide Fee
1286	12 or more years	\$13
1287	9 or more years but less than 12 years	\$33
1288	6 or more years but less than 9 years	\$40
1289	3 or more years but less than 6 years	\$55
1290	Less than 3 years	\$75

- 1291 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 1292 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

1293	Age of Vessel	Uniform Statewide Fee
1294	12 or more years	\$25
1295	9 or more years but less than 12 years	\$60
1296	6 or more years but less than 9 years	\$88
1297	3 or more years but less than 6 years	\$110
1298	Less than 3 years	\$138

- 1299 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 1300 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

1301	Age of Vessel	Uniform Statewide Fee
1302	12 or more years	\$50
1303	9 or more years but less than 12 years	\$90

1304	6 or more years but less than 9 years	\$120
1305	3 or more years but less than 6 years	\$155
1306	Less than 3 years	\$200

- 1307 (o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 1308 sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

1309	Age of Vessel	Uniform Statewide Fee
1310	12 or more years	\$60
1311	9 or more years but less than 12 years	\$125
1312	6 or more years but less than 9 years	\$175
1313	3 or more years but less than 6 years	\$250
1314	Less than 3 years	\$350

- 1315 (4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section  
 1316 is as follows:

- 1317 (a) for a street motorcycle:

1318	Age of Street Motorcycle	Uniform Statewide Fee
1319	12 or more years	\$7.75
1320	9 or more years but less than 12 years	\$27
1321	6 or more years but less than 9 years	\$38.50
1322	3 or more years but less than 6 years	\$54
1323	Less than 3 years	\$73

- 1324 (b) for a small motor vehicle:

1325	Age of Small Motor Vehicle	Uniform Statewide Fee
1326	6 or more years	\$7.75
1327	3 or more years but less than 6 years	\$11.50
1328	Less than 3 years	\$19.25

- 1329 (5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform  
 1330 statewide fees imposed by this section that is brought into the state shall, as a condition  
 1331 of registration, be subject to the uniform statewide fees unless all property taxes or  
 1332 uniform fees imposed by the state of origin have been paid for the current calendar year.

- 1333 (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.

(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:

(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

(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.

(c) For a vehicle registered for the lifetime of the vehicle as provided in Section 41-1a-215.5, 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.

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

(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.

(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).

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

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

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

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

(A) a swim deck;

(B) a ladder;

- 1368 (C) an outboard motor; or
- 1369 (D) an appurtenance or attachment similar to Subsections (8)(b)(ii)(A) through (C)
- 1370 as determined by the commission by rule.
- 1371 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 1372 the commission may by rule define what constitutes an appurtenance or
- 1373 attachment similar to Subsections (8)(b)(ii)(A) through (C).
- 1374 (c) The length of a vessel:
- 1375 (i)(A) for a new vessel, is the length:
- 1376 (I) listed on the manufacturer's statement of origin if the length of the vessel
- 1377 measured under Subsection (8)(b) is equal to the length of the vessel listed
- 1378 on the manufacturer's statement of origin; or
- 1379 (II) listed on a form submitted to the commission by a dealer in accordance
- 1380 with Subsection (8)(d) if the length of the vessel measured under Subsection
- 1381 (8)(b) is not equal to the length of the vessel listed on the manufacturer's
- 1382 statement of origin; or
- 1383 (B) for a vessel other than a new vessel, is the length:
- 1384 (I) corresponding to the model number if the length of the vessel measured
- 1385 under Subsection (8)(b) is equal to the length of the vessel determined by
- 1386 reference to the model number; or
- 1387 (II) listed on a form submitted to the commission by an owner of the vessel in
- 1388 accordance with Subsection (8)(d) if the length of the vessel measured
- 1389 under Subsection (8)(b) is not equal to the length of the vessel determined
- 1390 by reference to the model number; and
- 1391 (ii)(A) is determined at the time of the:
- 1392 (I) first registration as defined in Section 41-1a-102 that occurs on or after
- 1393 January 1, 2006; or
- 1394 (II) first renewal of registration that occurs on or after January 1, 2006; and
- 1395 ~~[(B)]~~ (iii) may be determined after the time described in Subsection (8)(c)(ii)(A) only
- 1396 if the commission requests that a dealer or an owner submit a form to the
- 1397 commission in accordance with Subsection (8)(d).
- 1398 (d)(i) A form under Subsection (8)(c) shall:
- 1399 (A) be developed by the commission;
- 1400 (B) be provided by the commission to:
- 1401 (I) a dealer; or

- 1402 (II) an owner of a vessel;
- 1403 (C) provide for the reporting of the length of a vessel;
- 1404 (D) be submitted to the commission at the time the length of the vessel is
- 1405 determined in accordance with Subsection (8)(c)(ii);
- 1406 (E) be signed by:
- 1407 (I) if the form is submitted by a dealer, that dealer; or
- 1408 (II) if the form is submitted by an owner of the vessel, an owner of the vessel;
- 1409 and
- 1410 (F) include a certification that the information set forth in the form is true.
- 1411 (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under
- 1412 oath and subject to the same penalties as provided by law for perjury.
- 1413 (iii)(A) A dealer or an owner that submits a form to the commission under
- 1414 Subsection (8)(c) is considered to have given the dealer's or owner's consent to
- 1415 an audit or review by:
- 1416 (I) the commission;
- 1417 (II) the county assessor; or
- 1418 (III) the commission and the county assessor.
- 1419 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the
- 1420 acceptance of any form.
- 1421 (9)(a) A county that collected a qualifying payment from a qualifying person during the
- 1422 refund period shall issue a refund to the qualifying person as described in Subsection
- 1423 (9)(b) if:
- 1424 (i) the difference described in Subsection (9)(b) is \$1 or more; and
- 1425 (ii) the qualifying person submitted a form in accordance with Subsections (9)(c) and
- 1426 (d).
- 1427 (b) The refund amount shall be calculated as follows:
- 1428 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 1429 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
- 1430 during the refund period; and
- 1431 (B) the amount of the statewide uniform fee:
- 1432 (I) for that qualifying vehicle; and
- 1433 (II) that the qualifying person would have been required to pay:
- 1434 (Aa) during the refund period; and
- 1435 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special

- 1436 Session, Chapter 3, Section 1, been in effect during the refund period;  
1437 and
- 1438 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:  
1439 (A) the qualifying payment the qualifying person paid on the qualifying watercraft  
1440 during the refund period; and  
1441 (B) the amount of the statewide uniform fee:  
1442 (I) for that qualifying watercraft; and  
1443 (II) that the qualifying person would have been required to pay:  
1444 (Aa) during the refund period; and  
1445 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special  
1446 Session, Chapter 3, Section 1, been in effect during the refund period.
- 1447 (c) Before the county issues a refund to the qualifying person in accordance with  
1448 Subsection (9)(a) the qualifying person shall submit a form to the county to verify the  
1449 qualifying person is entitled to the refund.
- 1450 (d)(i) A form under Subsection (9)(c) or (10) shall:  
1451 (A) be developed by the commission;  
1452 (B) be provided by the commission to the counties;  
1453 (C) be provided by the county to the qualifying person or tangible personal  
1454 property owner;  
1455 (D) provide for the reporting of the following:  
1456 (I) for a qualifying vehicle:  
1457 (Aa) the type of qualifying vehicle; and  
1458 (Bb) the amount of cubic centimeters displacement; and  
1459 (II) for a qualifying watercraft:  
1460 (Aa) the length of the qualifying watercraft;  
1461 (Bb) the age of the qualifying watercraft; and  
1462 (Cc) the type of qualifying watercraft;  
1463 (E) be signed by the qualifying person or tangible personal property owner; and  
1464 (F) include a certification that the information set forth in the form is true.
- 1465 (ii) A certification made under Subsection (9)(d)(i)(F) is considered as if made under  
1466 oath and subject to the same penalties as provided by law for perjury.
- 1467 (iii)(A) A qualifying person or tangible personal property owner that submits a  
1468 form to a county under Subsection (9)(c) or (10) is considered to have given  
1469 the qualifying person's consent to an audit or review by:

- (I) the commission;
- (II) the county assessor; or
- (III) the commission and the county assessor.

(B) The consent described in Subsection (9)(d)(iii)(A) is a condition to the acceptance of any form.

(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).

(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).

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

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

(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:

- (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;
- (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
- (iii) that the owner may be entitled to a refund pursuant to Subsection (9).

#### Section 20. **Repealer.**

This bill repeals:

Section **41-1a-228, Special lifetime trailer registration -- Property tax or in lieu fees.**

#### Section 21. **Effective Date.**

This bill takes effect on January 1, 2027.