

Brady Brammer proposes the following substitute bill:

Trailer Registration Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Brady Brammer

House Sponsor:

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- provides an option for a registration period for a trailer for the lifetime of the person's ownership of the vehicle;
- provides for the calculation and deposit of registration and various other fees and taxes due at the time of registration to account for a lifetime vehicle registration period;
- 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41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29), as last amended by Laws of Utah 2025, Chapter 279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

29 **41-1a-1221 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
30 **41-1a-1222 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
31 **59-2-201 (Effective 01/01/27)**, as last amended by Laws of Utah 2024, Chapters 269, 485
32 **59-2-405 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215
33 **59-2-405.1 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
34 **59-2-405.2 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 279,
35 336

36 REPEALS:

37 **41-1a-228 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215
38

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

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

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

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

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

49 (i) a trailer;

50 (ii) an electric motor vehicle;

51 (iii) an off-highway vehicle ~~[as described in]~~ registered in accordance with Section
52 41-22-3; or

53 (iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section
54 41-22-3.

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

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

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

62 (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 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:

- (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period; and
- (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.

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

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

- (a) consult with the Utah Department of Cultural and Community Engagement regarding the proposed design;
- (b) identify which current standard license plate design will be replaced by the proposed design; and
- (c) submit the proposed design to the commission.

- (3)(a) If the commission receives a submission for a proposed design of a standard license plate as described in Subsection (2)(c), or a sponsored special group license plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group License Plates, the commission shall notify:
- (i) the governor;
 - (ii) the speaker of the House of Representatives; and
 - (iii) the president of the Senate.
- (b) After receiving a notification described in Subsection (3)(a):
- (i) the governor shall appoint an individual to the license plate design review board described in Subsection (3)(c);
 - (ii) the speaker of the House of Representatives shall appoint a member of the House of Representatives to the license plate design review board described in Subsection (3)(c); and
 - (iii) the president of the Senate shall appoint a member of the Senate to the license plate design review board described in Subsection (3)(c).
- (c)(i) The license plate design review board, comprised of the members appointed as described in Subsection (3)(b), shall review proposed license plate designs.
- (ii) The member of the license plate design review board appointed by the governor shall serve as chair and convene the license plate design review board.
- (iii) The license plate design review board shall:
- (A) review each proposed license plate design; and
 - (B) vote whether to approve or reject the proposed license plate design.
- (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-215.5(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

165 41-1a-215.5(3), the division shall issue a nonexpiring decal indicating the lifetime
166 registration.

167 (9) The current year registration decal issued in accordance with Subsection (7) shall be
168 placed over or in place of the previous year registration decal.

169 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued
170 upon application and payment of the fees required under Section 41-1a-1211 or
171 41-1a-1212.

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

173 ~~[(11)]~~ (12)(a) A violation of this section is an infraction.

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

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

176 (ii) the person to whom the citation was issued provides, within 21 business days,
177 evidence that the license plate and registration decal are properly displayed in
178 compliance with this section.

179 ~~[(12)]~~ (13) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
180 the division may make rules regarding the placement and positioning of registration
181 decal on a license plate issued by the division.

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

183 **41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29). Disposition of fees.**

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

186 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,
187 41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected
188 under this part shall be deposited into the Transportation Fund.

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

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

196 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a)
197 and (b) for each vehicle registered for a six-month registration period under Section
198 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

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

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

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

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

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

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

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

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

- 301 (A) each electric motor vehicle; and
- 302 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
- 303 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 304 propane;
- 305 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 306 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 307 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
- 308 model year of 1983 or newer, 50 cents; and
- 309 (j) \$28.50 for each roadable aircraft.
- 310 (2)(a) At the time application is made for registration or renewal of registration of a
- 311 vehicle under this chapter for a six-month registration period under Section
- 312 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 313 (i) \$34.50 for each motorcycle; and
- 314 (ii) \$33.50 for each motor vehicle of 14,000 pounds or less gross laden weight,
- 315 excluding motorcycles.
- 316 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
- 317 registration of a vehicle under this chapter for a six-month registration period under
- 318 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 319 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 320 (A) each electric motor vehicle; and
- 321 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
- 322 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 323 propane;
- 324 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 325 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 326 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 327 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 328 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
- 329 shall also pay an additional \$7 as part of the registration fee; and
- 330 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
- 331 pay an additional \$5 as part of the registration fee.
- 332 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
- 333 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 334 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), and (4)(a), ~~and~~

(7),]by taking the registration fee rate for the previous year and adding an amount equal to the greater of:

(A) an amount calculated by multiplying the registration fee of the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and

(B) 0.

(ii) Beginning on January 1, 2024, the commission shall, on January 1, annually adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and adding an amount equal to the greater of:

(A) an amount calculated by multiplying the registration fee of the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and

(B) 0.

(c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the nearest 25 cents.

(4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or older is \$40.

(b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal of registration fees under Subsection (1).

(c) A vehicle with a Purple Heart special group license plate issued on or before December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group License Plates, is exempt from the registration fees under Subsection (1).

(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.]~~

369 [(8)] (7)(a) For a vehicle registered for a 24-month period as provided in Section
370 41-1a-215.5, the fee amounts are double the amounts due for a 12-month registration
371 of the same vehicle.

372 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
373 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
374 12-month registration are multiplied by four.

375 [(9)] (8) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm
376 truck unless:

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

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

379 (ii) the truck has a gross vehicle weight rating of 14,000 pounds or less and the owner
380 submits to the division a certificate of emissions inspection or a waiver in
381 compliance with Section 41-6a-1642.

382 [(10)] (9) A violation of Subsection [(9)] (8) is an infraction that shall be punished by a fine
383 of not less than \$200.

384 [(11)] (10) A motor vehicle registered as a street-legal all-terrain vehicle is:

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

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

387 [(12)] (11) Trucks used exclusively to pump cement, bore wells, or perform crane services
388 with a crane lift capacity of five or more tons, are exempt from 50% of the amount of
389 the fees required for those vehicles under this section.

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

391 **41-1a-1218 (Effective 01/01/27). Uninsured motorist identification fee for**
392 **tracking motor vehicle insurance -- Exemption -- Deposit.**

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

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

397 (ii) \$2 on each motorboat.

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

402 (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-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),

437 and (4).

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

441 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
442 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
443 12-month registration are multiplied by four.

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

446 (4) A fee imposed under this section:

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

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

450 Section 8. Section **41-1a-1222** is amended to read:

451 **41-1a-1222 (Effective 01/01/27). Local option highway construction and**
452 **transportation corridor preservation fee -- Exemptions -- Deposit -- Transfer -- County**
453 **ordinance -- Notice.**

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

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

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

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

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

469 (ii) If imposed under Subsection (2)(a), at the time application is made for
470 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 9. 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;

- 539 (v) all mines and mining claims except in cases, as determined by the commission,
540 where the mining claims are used for other than mining purposes, in which case
541 the value of mining claims used for other than mining purposes shall be assessed
542 by the assessor of the county in which the mining claims are located; and
- 543 (vi) all machinery used in mining, all property or surface improvements upon or
544 appurtenant to mines or mining claims. For the purposes of assessment and
545 taxation, all processing plants, mills, reduction works, and smelters that are
546 primarily used by the owner of a mine or mining claim for processing, reducing,
547 or smelting minerals taken from a mine or mining claim shall be considered
548 appurtenant to that mine or mining claim, regardless of actual location.
- 549 (b)(i) For purposes of Subsection (1)(a)(iii), if the operating property of an airline, air
550 charter service, or air contract service includes an aircraft, the commission shall
551 assess the aircraft only if the aircraft operates under 14 C.F.R. Part 121, with a
552 maximum takeoff weight exceeding 35,000 pounds.
- 553 (ii) Except as provided in Subsection (1)(a)(iii), property in the state owned by an
554 airline, air charter service, or air contract service shall be assessed by the local
555 county assessor.
- 556 (2)(a) The commission may not assess property owned by a telecommunications service
557 provider.
- 558 (b) The commission shall assess and collect property tax on state-assessed commercial
559 vehicles at the time of original registration or annual renewal.
- 560 (i) The commission shall assess and collect property tax annually on state-assessed
561 commercial vehicles that are registered pursuant to Section 41-1a-222[~~or~~
562 ~~41-1a-228~~].
- 563 (ii) State-assessed commercial vehicles brought into the state that are required to be
564 registered in Utah shall, as a condition of registration, be subject to ad valorem tax
565 unless all property taxes or fees imposed by the state of origin have been paid for
566 the current calendar year.
- 567 (iii) Real property, improvements, equipment, fixtures, or other personal property in
568 this state owned by the company shall be assessed separately by the local county
569 assessor.
- 570 (iv) The commission shall adjust the value of state-assessed commercial vehicles as
571 necessary to comply with 49 U.S.C. Sec. 14502, and the commission shall direct
572 the county assessor to apply the same adjustment to any personal property, real

property, or improvements owned by the company and used directly and exclusively in their commercial vehicle activities.

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

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

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

(4)(a) As used in this Subsection (4), "aircraft pricing guide" means a nationally recognized publication that assigns value estimates for individual commercial aircraft that are:

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

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

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

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

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

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

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

(c)(i) The commission shall make a fleet adjustment in accordance with Subsection (4)(c)(ii) or (iii) to assess the fair market value of a fleet of aircraft or a fleet of the

same aircraft type that is used as part of the mobile flight equipment of an airline, air charter service, or air contract service.

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

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

(d) The commission may use an alternative method for valuing aircraft of an airline, air 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 10. 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:

- 641 (i) motor vehicles required to be registered with the state that have a gross vehicle
642 weight rating of 14,001 pounds or more;
- 643 (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered
644 with the state;
- 645 (iii) watercraft required to be registered with the state;
- 646 (iv) recreational vehicles required to be registered with the state; and
- 647 (v) all other tangible personal property required to be registered with the state before
648 it is used on a public highway, on a public waterway, on public land, or in the air.
- 649 (b) The following tangible personal property is exempt from the statewide uniform fee
650 imposed by this section:
- 651 (i) aircraft;
- 652 (ii) state-assessed commercial vehicles;
- 653 (iii) tangible personal property subject to a uniform fee imposed by:
- 654 (A) Section 59-2-405.1;
- 655 (B) Section 59-2-405.2; or
- 656 (C) Section 59-2-405.3; and
- 657 (iv) personal property that is exempt from state or county ad valorem property taxes
658 under the laws of this state or of the federal government.
- 659 (3)(a) ~~[Except as provided in Subsection (3)(b), the]~~ The uniform fee is 1.5% of the fair
660 market value of the personal property, as established by the commission.
- 661 ~~[(b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay~~
662 ~~a one-time uniform fee in lieu of the ad valorem tax, which is \$150.]~~
- 663 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
664 41-1a-215.5, the person shall pay a uniform statewide fee equal to four times the
665 amount of the uniform fee calculated as described in Subsection (3)(a) for the first
666 year of the lifetime registration.
- 667 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
668 into the state and is required to be registered in Utah shall, as a condition of registration,
669 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
670 state of origin have been paid for the current calendar year.
- 671 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by
672 the county to each taxing entity in which the property described in Subsection (2) is
673 located in the same proportion in which revenue collected from ad valorem real
674 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.

(6) An appeal relating to the uniform fee imposed on the tangible personal property described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

Section 11. Section **59-2-405.1** is amended to read:

59-2-405.1 (Effective 01/01/27). Uniform fee on certain vehicles with a gross vehicle weight rating of 14,000 pounds or less -- Distribution of revenues -- Appeals.

(1) The property described in Subsection (2) 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 as defined in Section 41-1a-102 that:

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

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

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

(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

708	Less than 3 years	\$150
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709 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this
 710 section is as follows:

711	Age of Vehicle	Uniform Fee
712	12 or more years	\$7.75
713	9 or more years but less than 12 years	\$38.50
714	6 or more years but less than 9 years	\$61.50
715	3 or more years but less than 6 years	\$84.75
716	Less than 3 years	\$115.50

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

722 (d)(i) Subject to Subsection (3)(d)(ii), for a vehicle registered for a 24-month period
 723 as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed
 724 by this section are double the amounts due for the same vehicle registered for a
 725 12-month period.

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

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

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

733 (e) For a vehicle registered for the lifetime of the vehicle as provided in Section
 734 41-1a-215.5, the person shall pay a uniform statewide fee equal to the sum of the
 735 next-succeeding four years corresponding to the applicable age brackets for the
 736 vehicle.

737 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
 738 into the state and is required to be registered in Utah shall, as a condition of registration,
 739 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 12. 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;

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

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

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

(C) has:

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

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

(III) an electric motor; and

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

(b) "Camper" means a camper:

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

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

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

(A) is long and narrow;

(B) has curved sides; and

- 774 (C) is tapered:
- 775 (I) to two pointed ends; or
- 776 (II) to one pointed end and is blunt on the other end; and
- 777 (ii) "canoe" includes:
- 778 (A) a collapsible inflatable canoe;
- 779 (B) a kayak;
- 780 (C) a racing shell;
- 781 (D) a rowing scull; or
- 782 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an
- 783 outboard motor.
- 784 (d) "Dealer" means the same as that term is defined in Section 41-1a-102.
- 785 (e) "Jon boat" means a vessel that:
- 786 (i) has a square bow; and
- 787 (ii) has a flat bottom.
- 788 (f) "Motor vehicle" means the same as that term is defined in Section 41-22-2.
- 789 (g) "Other motorcycle" means a motor vehicle that:
- 790 (i) is:
- 791 (A) a motorcycle as defined in Section 41-1a-102; and
- 792 (B) designed primarily for use and operation over unimproved terrain;
- 793 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 794 Registration; and
- 795 (iii) has:
- 796 (A) an engine with more than 150 cubic centimeters displacement; or
- 797 (B) a motor that produces more than five horsepower.
- 798 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily
- 799 used:
- 800 (A) to transport tangible personal property; and
- 801 (B) for a purpose other than a commercial purpose; and
- 802 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 803 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what
- 804 constitutes a purpose other than a commercial purpose.
- 805 (i) "Outboard motor" means the same as that term is defined in Section 41-1a-102.
- 806 (j) "Park model recreational vehicle" means the same as that term is defined in Section
- 807 41-1a-102.

- (k) "Personal watercraft" means a personal watercraft:
- (i) as defined in Section 73-18-2; and
 - (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.
- (l)(i) "Pontoon" means a vessel that:
- (A) is:
 - (I) supported by one or more floats; and
 - (II) propelled by either inboard or outboard power; and
 - (B) is not:
 - (I) a houseboat; or
 - (II) a collapsible inflatable vessel~~[; and]~~ .
- (ii) ~~[in]~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "houseboat."
- (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption, or reduction:
- (i) of all or a portion of a qualifying payment;
 - (ii) granted by a county during the refund period; and
 - (iii) received by a qualifying person.
- (n)(i) "Qualifying payment" means the payment made:
- (A) of a uniform statewide fee in accordance with this section:
 - (I) by a qualifying person;
 - (II) to a county; and
 - (III) during the refund period; and
 - (B) on an item of qualifying tangible personal property~~[; and]~~ .
- (ii) ~~[if]~~ If a qualifying person received a qualifying adjustment, exemption, or reduction for an item of qualifying tangible personal property, the qualifying payment for that qualifying tangible personal property is equal to the difference between:
- (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible personal property; and
 - (B) the amount of the qualifying adjustment, exemption, or reduction.
- (o) "Qualifying person" means a person that paid a uniform statewide fee:
- (i) during the refund period;
 - (ii) in accordance with this section; and

(iii) on an item of qualifying tangible personal property.

(p) "Qualifying tangible personal property" means a:

(i) qualifying vehicle; or

(ii) qualifying watercraft.

(q) "Qualifying vehicle" means:

(i) an all-terrain vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;

(ii) an other motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;

(iii) a small motor vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;

(iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters; or

(v) a street motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters.

(r) "Qualifying watercraft" means a:

(i) canoe;

(ii) collapsible inflatable vessel;

(iii) jon boat;

(iv) pontoon;

(v) sailboat; or

(vi) utility boat.

(s) "Refund period" means the time period:

(i) beginning on January 1, 2006; and

(ii) ending on December 29, 2006.

(t) "Sailboat" means a sailboat as defined in Section 73-18-2.

(u)(i) "Small motor vehicle" means a motor vehicle that:

(A) is required to be registered in accordance with Title 41, Motor Vehicles; and

(B) has:

(I) an engine with 150 or less cubic centimeters displacement; or

(II) a motor that produces five or less horsepower~~[; and]~~ .

(ii) ~~in~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule develop a process for an owner of a motor vehicle to certify whether the motor vehicle has:

- 876 (A) an engine with 150 or less cubic centimeters displacement; or
877 (B) a motor that produces five or less horsepower.
- 878 (v) "Snowmobile" means a motor vehicle that:
879 (i) is a snowmobile as defined in Section 41-22-2;
880 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
881 Vehicles; and
882 (iii) has:
883 (A) an engine with more than 150 cubic centimeters displacement; or
884 (B) a motor that produces more than five horsepower.
- 885 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
886 41-6a-102.
- 887 (x) "Street motorcycle" means a motor vehicle that:
888 (i) is:
889 (A) a motorcycle as defined in Section 41-1a-102; and
890 (B) designed primarily for use and operation on highways;
891 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
892 Registration; and
893 (iii) has:
894 (A) an engine with more than 150 cubic centimeters displacement; or
895 (B) a motor that produces more than five horsepower.
- 896 (y) "Tangible personal property owner" means a person that owns an item of qualifying
897 tangible personal property.
- 898 (z) "Tent trailer" means a portable vehicle without motive power that:
899 (i) is constructed with collapsible side walls that:
900 (A) fold for towing by a motor vehicle; and
901 (B) unfold at a campsite;
902 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
903 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
904 Registration; and
905 (iv) does not require a special highway movement permit when drawn by a
906 self-propelled motor vehicle.
- 907 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
908 trailer:
909 (A) as defined in Section 41-1a-102; and

- 910 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part
911 2, Registration; and
- 912 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 913 (A) a camper; or
- 914 (B) a tent trailer.
- 915 (bb)(i) "Utility boat" means a vessel that:
- 916 (A) has:
- 917 (I) two or three bench seating;
- 918 (II) an outboard motor; and
- 919 (III) a hull made of aluminum, fiberglass, or wood; and
- 920 (B) does not have:
- 921 (I) decking;
- 922 (II) a permanent canopy; or
- 923 (III) a floor other than the hull; and
- 924 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
925 inflatable vessel.
- 926 (cc) "Vessel" means a vessel:
- 927 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
- 928 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
929 Boating Act.
- 930 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
931 beginning on January 1, 2006, the tangible personal property described in Subsection
932 (2)(b) is:
- 933 (i) exempt from the tax imposed by Section 59-2-103; and
- 934 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees
935 as provided in this section.
- 936 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible
937 personal property is required to be registered with the state:
- 938 (i) an all-terrain vehicle;
- 939 (ii) a camper;
- 940 (iii) an other motorcycle;
- 941 (iv) an other trailer;
- 942 (v) a personal watercraft;
- 943 (vi) a small motor vehicle;

- 944 (vii) a snowmobile;
 945 (viii) a street motorcycle;
 946 (ix) a tent trailer;
 947 (x) a travel trailer;
 948 (xi) a park model recreational vehicle; and
 949 (xii) a vessel if that vessel is less than 31 feet in length as determined under
 950 Subsection (8).

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

953 (a) for a snowmobile:

954	Age of Snowmobile	Uniform Statewide Fee
955	12 or more years	\$10
956	9 or more years but less than 12 years	\$20
957	6 or more years but less than 9 years	\$30
958	3 or more years but less than 6 years	\$35
959	Less than 3 years	\$45

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

962	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
963	12 or more years	\$4
964	9 or more years but less than 12 years	\$8
965	6 or more years but less than 9 years	\$12
966	3 or more years but less than 6 years	\$14
967	Less than 3 years	\$18

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

969	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
970	12 or more years	\$4
971	9 or more years but less than 12 years	\$14
972	6 or more years but less than 9 years	\$20

973	3 or more years but less than 6 years	\$28
974	Less than 3 years	\$38

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

976	Age of Camper or Tent Trailer	Uniform Statewide Fee
977	12 or more years	\$10
978	9 or more years but less than 12 years	\$25
979	6 or more years but less than 9 years	\$35
980	3 or more years but less than 6 years	\$50
981	Less than 3 years	\$70

982 (e) for an other trailer:

983	Age of Other Trailer	Uniform Statewide Fee
984	12 or more years	\$10
985	9 or more years but less than 12 years	\$15
986	6 or more years but less than 9 years	\$20
987	3 or more years but less than 6 years	\$25
988	Less than 3 years	\$30

989 (f) for a personal watercraft:

990	Age of Personal Watercraft	Uniform Statewide Fee
991	12 or more years	\$5
992	9 or more years but less than 12 years	\$13
993	6 or more years but less than 9 years	\$18
994	3 or more years but less than 6 years	\$23
995	Less than 3 years	\$28

996 (g) for a small motor vehicle:

997	Age of Small Motor Vehicle	Uniform Statewide Fee
998	6 or more years	\$10
999	3 or more years but less than 6 years	\$15
1000	Less than 3 years	\$25

1001 (h) for a street motorcycle:

1002	Age of Street Motorcycle	Uniform Statewide Fee
1003	12 or more years	\$10
1004	9 or more years but less than 12 years	\$35
1005	6 or more years but less than 9 years	\$50
1006	3 or more years but less than 6 years	\$70
1007	Less than 3 years	\$95
1008	(i) for a travel trailer or park model recreational vehicle:	
1009	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
1010	12 or more years	\$20
1011	9 or more years but less than 12 years	\$65
1012	6 or more years but less than 9 years	\$90
1013	3 or more years but less than 6 years	\$135
1014	Less than 3 years	\$175
1015	(j) \$5 regardless of the age of the vessel if the vessel is:	
1016	(i) less than 15 feet in length;	
1017	(ii) a canoe;	
1018	(iii) a jon boat; or	
1019	(iv) a utility boat;	
1020	(k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:	
1021	Length of Vessel	Uniform Statewide Fee
1022	15 feet or more in length but less than 19 feet in length	\$8
1023	19 feet or more in length but less than 23 feet in length	\$13
1024	23 feet or more in length but less than 27 feet in length	\$20
1025	27 feet or more in length but less than 31 feet in length	\$38
1026	(l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,	
1027	sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:	
1028	Age of Vessel	Uniform Statewide Fee
1029	12 or more years	\$13
1030	9 or more years but less than 12 years	\$33

1031	6 or more years but less than 9 years	\$40
1032	3 or more years but less than 6 years	\$55
1033	Less than 3 years	\$75

1034 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 1035 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

1036	Age of Vessel	Uniform Statewide Fee
1037	12 or more years	\$25
1038	9 or more years but less than 12 years	\$60
1039	6 or more years but less than 9 years	\$88
1040	3 or more years but less than 6 years	\$110
1041	Less than 3 years	\$138

1042 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 1043 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

1044	Age of Vessel	Uniform Statewide Fee
1045	12 or more years	\$50
1046	9 or more years but less than 12 years	\$90
1047	6 or more years but less than 9 years	\$120
1048	3 or more years but less than 6 years	\$155
1049	Less than 3 years	\$200

1050 (o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 1051 sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

1052	Age of Vessel	Uniform Statewide Fee
1053	12 or more years	\$60
1054	9 or more years but less than 12 years	\$125
1055	6 or more years but less than 9 years	\$175
1056	3 or more years but less than 6 years	\$250
1057	Less than 3 years	\$350

1058 (4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section
 1059 is as follows:

1060 (a) for a street motorcycle:

1061	Age of Street Motorcycle	Uniform Statewide Fee
1062	12 or more years	\$7.75
1063	9 or more years but less than 12 years	\$27
1064	6 or more years but less than 9 years	\$38.50
1065	3 or more years but less than 6 years	\$54
1066	Less than 3 years	\$73

1067 (b) for a small motor vehicle:

1068	Age of Small Motor Vehicle	Uniform Statewide Fee
1069	6 or more years	\$7.75
1070	3 or more years but less than 6 years	\$11.50
1071	Less than 3 years	\$19.25

1072 (5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform
 1073 statewide fees imposed by this section that is brought into the state shall, as a condition
 1074 of registration, be subject to the uniform statewide fees unless all property taxes or
 1075 uniform fees imposed by the state of origin have been paid for the current calendar year.

1076 (6)(a) Subject to Subsection (6)(b), for a vehicle registered for a 24-month period as
 1077 provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this
 1078 section are double the amounts due for the same vehicle registered for a 12-month
 1079 period.

1080 (b) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, if
 1081 the 24-month term extends from one age bracket to another age bracket as described
 1082 in this section, the person shall pay the sum of:

1083 (i) the uniform statewide fee amount for the first year corresponding to the age
 1084 bracket applicable for the first 12 months of the registration period; and

1085 (ii) the uniform statewide fee amount for the second year corresponding to the age
 1086 bracket applicable for the second 12 months of the registration period.

1087 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
 1088 41-1a-215.5, the person shall pay a uniform statewide fee equal to the sum of the
 1089 next-succeeding four years corresponding to the applicable age brackets for the
 1090 vehicle.

1091 (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;

(C) an outboard motor; or

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

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

(c) The length of a vessel:

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

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

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

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

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

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

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

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

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

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

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

(A) be developed by the commission;

(B) be provided by the commission to:

(I) a dealer; or

(II) an owner of a vessel;

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

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

(E) be signed by:

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

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

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

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

(iii)(A) A dealer or an owner that submits a form to the commission under Subsection (8)(c) is considered to have given the dealer's or owner's consent to an audit or review by:

(I) the commission;

1160 (II) the county assessor; or

1161 (III) the commission and the county assessor.

1162 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the
1163 acceptance of any form.

1164 (9)(a) A county that collected a qualifying payment from a qualifying person during the
1165 refund period shall issue a refund to the qualifying person as described in Subsection
1166 (9)(b) if:

1167 (i) the difference described in Subsection (9)(b) is \$1 or more; and

1168 (ii) the qualifying person submitted a form in accordance with Subsections (9)(c) and
1169 (d).

1170 (b) The refund amount shall be calculated as follows:

1171 (i) for a qualifying vehicle, the refund amount is equal to the difference between:

1172 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
1173 during the refund period; and

1174 (B) the amount of the statewide uniform fee:

1175 (I) for that qualifying vehicle; and

1176 (II) that the qualifying person would have been required to pay:

1177 (Aa) during the refund period; and

1178 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
1179 Session, Chapter 3, Section 1, been in effect during the refund period;
1180 and

1181 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:

1182 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
1183 during the refund period; and

1184 (B) the amount of the statewide uniform fee:

1185 (I) for that qualifying watercraft; and

1186 (II) that the qualifying person would have been required to pay:

1187 (Aa) during the refund period; and

1188 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
1189 Session, Chapter 3, Section 1, been in effect during the refund period.

1190 (c) Before the county issues a refund to the qualifying person in accordance with
1191 Subsection (9)(a) the qualifying person shall submit a form to the county to verify the
1192 qualifying person is entitled to the refund.

1193 (d)(i) A form under Subsection (9)(c) or (10) shall:

- 1194 (A) be developed by the commission;
- 1195 (B) be provided by the commission to the counties;
- 1196 (C) be provided by the county to the qualifying person or tangible personal
- 1197 property owner;
- 1198 (D) provide for the reporting of the following:
- 1199 (I) for a qualifying vehicle:
- 1200 (Aa) the type of qualifying vehicle; and
- 1201 (Bb) the amount of cubic centimeters displacement; and
- 1202 (II) for a qualifying watercraft:
- 1203 (Aa) the length of the qualifying watercraft;
- 1204 (Bb) the age of the qualifying watercraft; and
- 1205 (Cc) the type of qualifying watercraft;
- 1206 (E) be signed by the qualifying person or tangible personal property owner; and
- 1207 (F) include a certification that the information set forth in the form is true.
- 1208 (ii) A certification made under Subsection (9)(d)(i)(F) is considered as if made under
- 1209 oath and subject to the same penalties as provided by law for perjury.
- 1210 (iii)(A) A qualifying person or tangible personal property owner that submits a
- 1211 form to a county under Subsection (9)(c) or (10) is considered to have given
- 1212 the qualifying person's consent to an audit or review by:
- 1213 (I) the commission;
- 1214 (II) the county assessor; or
- 1215 (III) the commission and the county assessor.
- 1216 (B) The consent described in Subsection (9)(d)(iii)(A) is a condition to the
- 1217 acceptance of any form.
- 1218 (e) The county shall make changes to the commission's records with the information
- 1219 received by the county from the form submitted in accordance with Subsection (9)(c).
- 1220 (10) A county shall change its records regarding an item of qualifying tangible personal
- 1221 property if the tangible personal property owner submits a form to the county in
- 1222 accordance with Subsection (9)(d).
- 1223 (11)(a) For purposes of this Subsection (11), "owner of tangible personal property"
- 1224 means a person that was required to pay a uniform statewide fee:
- 1225 (i) during the refund period;
- 1226 (ii) in accordance with this section; and
- 1227 (iii) on an item of tangible personal property subject to the uniform statewide fees

1228 imposed by this section.

1229 (b) A county that collected revenues from uniform statewide fees imposed by this
1230 section during the refund period shall notify an owner of tangible personal property:

1231 (i) of the tangible personal property classification changes made to this section
1232 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;

1233 (ii) that the owner of tangible personal property may obtain and file a form to modify
1234 the county's records regarding the owner's tangible personal property; and

1235 (iii) that the owner may be entitled to a refund pursuant to Subsection (9).

1236 Section 13. **Repealer.**

1237 This bill repeals:

1238 Section **41-1a-228, Special lifetime trailer registration -- Property tax or in lieu fees.**

1239 Section 14. **Effective Date.**

1240 This bill takes effect on January 1, 2027.