

Utah Highway User Taxes and Fees

Tax or Fee	Rate/Basis	Who Pays	Last Rate Change	*Projected Rate Change Revenue	Notes
Motor Fuel Tax	24.5 cents per gallon	Gasoline and gasohol users	July 1, 1997	\$13 Million per cent increase (estimated in 2002)	See Section 59-13-201
Special Fuel Tax (Diesel fuel)	24.5 cents per gallon	Diesel fuel users	July 1, 1997		See Section 59-13-301
Clean Special Fuel Tax Certificate (propane, compressed natural gas, electricity, etc.)	\$82 for passenger vehicles \$126 for vehicles 26,000 lbs. or more	Clean Fuel users (in lieu of motor fuel and special fuel tax)	July 1, 1997 The base rate for passenger vehicles is \$47. Beginning January 1, 2001 a temporary \$35 surcharge was added until December 31, 2005.		See Section 59-13-304 The Tax Commission has reported the current system of collection unenforceable and has recommended collecting the tax at the pump.
Vehicle Registration Fees	\$21 for vehicles 12,000 pounds or less (fee does not include \$2.50 driver education fee and \$1 uninsured motorist fee), \$22.50 for motorcycles (fee does not include uninsured motorist fee), and varying fees for trailers and vehicles over 12,000 pounds	Vehicle owners	July 1, 1997	\$1.7 Million per \$1 increase (passenger vehicles) \$150,000 per \$1 increase (trailers) \$35,000 per \$1 increase (motorcycles)	See Sections 41-1a-1204, 41-1a-1206, and 41-1a-1218

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Proportional Registration	Based on a prorate percentage: the numerator is the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions - this number is multiplied by the registration fee applicable for that vehicle.	Commercial Motor Carriers	July 1, 1997	\$11.612 Million current average revenue per year	See Section 41-1a-301
Special Transportation Permits	Oversize and overweight permits vary based on weight and length of vehicle and the duration of the permit (single trip, semiannual, or annual.)	Owners of vehicles with a load weighing more than the maximum weight or a vehicle that exceeds vehicle width, height, or length provisions	July 1, 1994	\$5.871 Million current average revenue per year	See Section 72-7-406
Highway Use Tax	Percentage used for proportional registration is also used - multiply by the applicable tax rate which varies based on age for vehicles 12,000 pounds or less and varies based on weight for vehicles greater than 12,000 pounds	Proportionally registered commercial vehicles that are based in another state	1998	\$5.597 Million current average revenue per year	See Section 41-1a-301

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Motor Vehicle Control Fees	\$6 title fee & duplicate title fee, \$5 per set license plate fees (\$1 of which goes to the Transportation Fund), and miscellaneous fees	Vehicle owners upon ownership transfer of a vehicle	1992	\$4.129 Million current average revenue per year (\$662,831 title fees and \$12,715 in plate fees last year)	See Sections 41-1a-1210 and 41-1a-1211
Safety Inspection Fee	\$2 of total fee goes to the Transportation Fund \$.75 of that is a dedicated credit to the UHP. The fees charged to motorists are: \$17 for vehicles, \$9 for motorcycles, \$22 for 4-wheel drive, split axle, etc. Paid every 2 years for vehicles younger than 8 years and annually for vehicles 8 years or older	Vehicle owners	January 1, 2003	\$1.745 Million current average revenue per year	See Section 53-8-205
Temporary Permit Fee	\$25 for a single unit or \$50 for multiple units; valid for a period not to exceed 96 hours	Commercial vehicles meeting the registration requirements of another jurisdiction may pay as an alternative to full or apportioned registration.	July 1, 2003	\$0.406 Million current average revenue per year	See section 41-1a-301

* Revenue estimates provided by the Office of the Legislative Fiscal Analyst. Prepared by the Office of Legislative Research and General Counsel, August 2003.