

Issue Brief – Tax Commission Fees

TAX 01

EXPECTED LEGISLATIVE ACTION

The Legislature must approve all regulatory fees annually. (Statutory fees are set in the Utah State Code and do not need annual approval.) Without approval of these fees the state would lose more than \$6,800,000. The fees presented below are a request

by the agency and a recommendation by the Analyst. The legislature may change, eliminate or add any fee. After approval by the subcommittee and Executive Appropriations, the fees will be included in a bill for final approval by the entire legislature.

PROPOSED TAX COMMISSION FEES:

Fee Title:	Old Fee	New Fee	Change	Quantity	Revenue
Liquor Profit Distribution Fee	6.00	6.00	0.00	267	0
Aircraft Registration Fee	3.00	3.00	0.00	667	0
Electronic Payment Fee for authorized Motor Vehicle Transactions	2.00	2.00	0.00	2,176,000	0
FY 07 rate is \$.50 each until electronic volume increases.					
IFTA Decal Fee / Set	4.00	4.00	0.00	35,500	0
IFTA Reinstatement Fee	100.00	100.00	0.00	160	0
Motor Vehicle Information	3.00	3.00	0.00	30,000	0
Motor Vehicle Information via the Internet	1.00	1.00	0.00	60,000	0
Motor Vehicle Transaction Fee - per Standard Unit	1.17	1.20	.03	1,641,833	49,255
59-2-406-3-c requires CPI adjustment each year.					
Special Group Plate Fee (plus Standard Plate fee-\$5.00)-Inventory ordered prior to July 1, 2003	5.50	5.50	0.00	6,873	0
Special Group Plate Programs -New Programs:					
Special Group Plate Programs -New Programs or inventory reorders after July 1, 2003					
New program start-up or significant program changes - per program	3,900.00	3,900.00	0.00	0	0
Volume will be based on new legislation and program re-orders.					
Extra Plate Costs (per decal set ordered)	2.92	2.92	0.00	0	0
Volume will be based on new legislation and program re-orders.					
Extra Handling Cost for Special Group Plates (per decal set ordered)	2.40	2.40	0.00	0	0
Volume will be based on new legislation and program re-orders.					

Fee Title:	Old Fee	New Fee	Change	Quantity	Revenue
Postage charge per decal set ordered and to be mailed (for centralized distribution) Volume will be based on new legislation and program re-orders.	2.20	2.20	0.00	0	0
Special Group Logo Decals (cost depends on # of colors and quantity ordered)-.29-6.76 per set .29 to 6.76 per set	0.00	0.00	0.00	0	0
Special Group Slogan Decals (cost depends on quantity ordered)-.19-2.20 set .19 to 2.20 per set.	2.20	2.20	0.00	0	0
Motor Vehicle Enforcement					
Temporary Permit This fee was increased in HB 68 of 2005 session.	6.75	6.75	0.00	341,630	0
Dismantler's Retitling Inspection Fee (charge to recind permit)3500	50.00	50.00	0.00	70	0
Salvage Vehicle Inspection Fee	50.00	50.00	0.00	110	0
Electronic Payment Fee for MV Temporary Permit Books (per book)	3.00	3.00	0.00	13,665	0
Electronic Payment Fee for MV Dealer Permit Penalties (per penalty)	1.00	1.00	0.00	1,000	0
Electronic Payment Fee for MV Salvage Buyer's License (per license)	3.00	3.00	0.00	333	0
Processing					
Lien Subordination (not to exceed)	300.00	300.00	0.00	15	0
Technology Management					
Custom Programming Fee / Hour	85.00	85.00	0.00	0	0
Data Processing Set-Up	55.00	55.00	0.00	22	0
Taxpayer Services					
Tax Clearance Fee	50.00	50.00	0.00	720	0
Various					
Certified Document Fee	5.00	5.00	0.00	0	0
Convenience Fee for Tax Payments and other authorized transactions-not to exceed 3% Not to exceed 3%.	0.00	0.00	0.00	0	0
Faxed Document Processing Fee / Page	1.00	1.00	0.00	0	0
Record Research Fee	6.50	6.50	0.00	1,323	0
Photocopies (over 10 copies) / Page	.10	.10	0.00	0	0
Research Fee (Special Requests) / Hour	20.00	20.00	0.00	0	0
Motor Vehicles					
Decal Replacement Fee - M.V.	1.00	1.00	0.00	7,500	0
Decal Replacement Fee - Parks & Recreation	4.00	4.00	0.00	1,500	0
Sample License Plates	5.00	5.00	0.00	40	0
In-transit Permit fee (96-hour)	2.50	2.50	0.00	8,520	0

Fee Title:	Old Fee	New Fee	Change	Quantity	Revenue
Motor Carrier Cab Card	3.00	3.00	0.00	76,267	0
Motor Carrier Duplicate Registration	3.00	3.00	0.00	0	0
Quantity is included in Motor Carrier Cab Card estimate.					
Motor Fuel License	30.00	30.00	0.00	10	0
Special Fuel License	30.00	30.00	0.00	10	0
Administration					
Cigarette Tax License	30.00	30.00	0.00	200	0
Cigarette Tax License - Renewal	20.00	20.00	0.00	600	0
Motor Vehicles					
Motor Vehicle Manufacturer's Plates - Purchase	10.00	10.00	0.00	17	0
Motor Vehicle Manufacturer's Plate - Renewal	8.50	8.50	0.00	35	0
Motor Vehicle Dealer Plates - Purchase	12.00	12.00	0.00	2,142	0
Motor Vehicle Dealer Plate - Renewal	10.50	10.50	0.00	9,352	0
Motor Vehicle Dismantler's Plates - Purchase	10.00	10.00	0.00	2	0
Motor Vehicle Dismantler's Plate - Renewal	8.50	8.50	0.00	35	0
Motor Vehicle Transporter's Plates - Purchase	10.00	10.00	0.00	350	0
Motor Vehicle Transporters Plate - Renewal	8.50	8.50	0.00	1,247	0
Motor Vehicle Manufacturer's/Remanufacturer's License	102.00	102.00	0.00	47	0
Motor Vehicle Dealer License - New	127.00	127.00	0.00	314	0
Motor Vehicle Transporter's License	51.00	51.00	0.00	459	0
Small Trailer Dealer License	51.00	51.00	0.00	25	0
Motor Vehicle Enforcement Division					
Motor Vehicle Body Shop License	112.00	112.00	0.00	189	0
Used Motor Vehicle Dealer License	127.00	127.00	0.00	1,057	0
Motor Vehicle Dismantler's License	102.00	102.00	0.00	79	0
Motor Vehicle Salesman's License	31.00	31.00	0.00	6,245	0
Motor Vehicle Salesman's License Transfer	5.00	5.00	0.00	1,200	0
Motor Vehicle Crusher's License	102.00	102.00	0.00	9	0
Used Motor Cycle Dealer License	51.00	51.00	0.00	8	0
New Motor Cycle Dealer License	51.00	51.00	0.00	80	0
Motor Vehicles					
Representative License	26.00	26.00	0.00	269	0
Motor Vehicle Enforcement Division					
Motor Vehicle Dealer additional place of business	26.00	26.00	0.00	469	0
Distributor's License	61.00	61.00	0.00	116	0