

**41-1a-206 Payment of property taxes or in lieu fees before registration.**

- (1) Except as provided in Subsection (2), the division before issuing any registration shall require from every applicant for the registration a certificate from the county assessor in which the vehicle has situs for taxation that:
  - (a) the property tax or in lieu fee on the vehicle for the current registration period has been paid;
  - (b) in the assessor's opinion the tax or in lieu fee is a lien on real property sufficient to secure the payment of the tax; or
  - (c) the vehicle is exempt by law from payment of property tax or the in lieu fee for the current registration period.
- (2) The requirements of Subsection (1) do not apply to the registration of ambulances, peace officer patrol vehicles, fire engines, passenger cars and trucks owned and used by the United States government or by the state of Utah or by any of its political subdivisions, and motor vehicles assessed by the commission under Section 59-2-201.

Amended by Chapter 164, 2006 General Session