

**41-1a-208 Payment of automobile driver education tax prerequisite to registration of motor vehicle.**

- (1) The collection and payment of the automobile driver education tax is a prerequisite to the registration of any motor vehicle.
- (2) Except as provided under Subsection (3), the automobile driver education tax accrues and is collectible upon each motor vehicle, subject to the same exemptions, and payable in the same manner and time as motor vehicle registration fees under Section 41-1a-1206.
- (3) The automobile driver education tax:
  - (a) shall be paid in full at the time the motor vehicle is registered; and
  - (b) is not collectible or payable upon the transfers of registration, issuance, reissuance of certificates of registration, titles, or plates contemplated by Sections 41-1a-301, 41-1a-1207, 41-1a-1210, and 41-1a-1211.

Amended by Chapter 164, 2006 General Session