

41-22-35 Off-highway vehicle user fee -- Decal -- Agents -- Penalty for fraudulent issuance of decal -- Deposit and use of fee revenue.

- (1)
 - (a) Except as provided in Subsection (1)(b), any person owning or operating a nonresident off-highway vehicle who operates or gives another person permission to operate the nonresident off-highway vehicle on any public land, trail, street, or highway in this state shall:
 - (i) apply for an off-highway vehicle decal issued exclusively for an off-highway vehicle owned by a nonresident of the state;
 - (ii) pay an annual off-highway vehicle user fee; and
 - (iii) provide evidence that the owner is a nonresident.
 - (b) The provisions of Subsection (1)(a) do not apply to an off-highway vehicle if the off-highway vehicle is:
 - (i) registered in another state that offers reciprocal operating privileges to Utah residents under rules made by the board;
 - (ii) used exclusively for the purposes of a scheduled competitive event sponsored by a public or private entity or another event sponsored by a governmental entity under rules made by the board;
 - (iii) owned and operated by a state government agency and the operation of the off-highway vehicle within the boundaries of the state is within the course and scope of the duties of the agency; or
 - (iv) used exclusively for the purpose of an off-highway vehicle manufacturer sponsored event within the state under rules made by the board.
- (2) The off-highway vehicle user fee is \$30.
- (3) Upon compliance with the provisions of Subsection (1)(a), the nonresident shall:
 - (a) receive a nonresident off-highway vehicle user decal indicating compliance with the provisions of Subsection (1)(a); and
 - (b) display the decal on the off-highway vehicle in accordance with rules made by the board.
- (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the board shall make rules establishing:
 - (a) procedures for:
 - (i) the payment of off-highway vehicle user fees; and
 - (ii) the display of a decal on an off-highway vehicle as required under Subsection (3)(b);
 - (b) acceptable evidence indicating compliance with Subsection (1);
 - (c) eligibility requirements for reciprocal operating privileges for nonresident users;
 - (d) eligibility for scheduled competitive events or other events under Subsection (1)(b)(ii); and
 - (e) eligibility for an off-highway vehicle manufacturer sponsored event under Subsection (1)(b)(iv).
- (5)
 - (a) An off-highway vehicle user decal may be issued and the off-highway vehicle user fee may be collected by the division or agents of the division.
 - (b) An agent shall retain 10% of all off-highway vehicle user fees collected.
 - (c) The division may require agents to obtain a bond in a reasonable amount.
 - (d) On or before the tenth day of each month, each agent shall:
 - (i) report all sales to the division; and
 - (ii) submit all off-highway vehicle user fees collected less the remuneration provided in Subsection (5)(b).
 - (e)

- (i) If an agent fails to pay the amount due, the division may assess a penalty of 20% of the amount due.
 - (ii) Delinquent payments shall bear interest at the rate of 1% per month.
 - (iii) If the amount due is not paid because of bad faith or fraud, the division shall assess a penalty of 100% of the total amount due together with interest.
- (f) All fees collected by an agent, except the remuneration provided in Subsection (5)(b), shall:
- (i) be kept separate and apart from the private funds of the agent; and
 - (ii) belong to the state.
- (g) An agent may not issue an off-highway vehicle user decal to any person unless the person furnishes evidence of compliance with the provisions of Subsection (1)(a).
- (h) A violation of any provision of this Subsection (5) is a class B misdemeanor and may be cause for revocation of the agent authorization.
- (6) Revenue generated by off-highway vehicle user fees shall be deposited in the Off-highway Vehicle Account created in Section 41-22-19.

Amended by Chapter 332, 2013 General Session