

**Part 4****Assessment of Transitory Personal Property, Interstate Carriers, and Aircraft****59-2-401 Assessment of transitory personal property.**

If any taxable personal property is brought into a county from another county of this state at any time after January 1, and the property has not been assessed for that year, it shall be listed and assessed the same as if it had been in the county at the time of the regular assessment. The county assessor shall enter the assessment on the tax rolls in the hands of the county treasurer or elsewhere, and if made after the assessment book has been delivered to the county treasurer, the assessment shall be reported by the assessor to the county auditor, and the auditor shall charge the assessor with the taxes on the property. The assessor shall notify the person assessed and immediately proceed to secure or collect the taxes as provided under Part 13, Collection of Taxes.

Enacted by Chapter 4, 1987 General Session

**59-2-402 Proportional assessment of transitory personal property brought from outside state -- Exemptions -- Reporting requirements -- Penalty for failure to file report -- Claims for rebates and adjustments.**

- (1) If any taxable transitory personal property, other than property exempted under Subsection (2), is brought into the state at any time after the assessment date, a proportional assessment shall be made in accordance with rules adopted by the commission based upon the length of time that the property is in the state, but in no event may the minimum assessment be less than 25% of the full year's assessment.
- (2) The following property is exempt from proportional assessment under Subsection (1) for the year in which the license fee or tax is paid:
  - (a) property acquired during the calendar year;
  - (b) registered motor vehicles with a gross laden weight of 27,000 pounds or less;
  - (c) vehicles that are registered and licensed in another state;
  - (d) property subject to the provisions of Subsection 59-2-405(4);
  - (e) state-assessed commercial vehicles; and
  - (f) a motor home that is:
    - (i) brought into the state for the sole purpose of selling the motor home to a licensed dealer; and
    - (ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.
- (3) If any taxable transitory personal property is brought into the state at any time during the year, the owner of the property, or the owner's agent, shall immediately secure a personal property report form from the assessor, complete it in all pertinent respects, sign it, and file it with the assessor of the county in which the property is located.
- (4) If the owner of the taxable transitory personal property, or the owner's agent, fails to secure, complete, and file a personal property report form with the county assessor, the assessor shall estimate the value of the property in accordance with Section 59-2-307. Any failure on the part of the owner or agent to report as required by this subsection subjects the property owner to a penalty of 50% of the amount of tax finally determined to be due.
- (5) An owner of taxable transitory personal property, except motor vehicles with a gross laden weight of 27,000 pounds or less, who has paid taxes on the personal property and who removes the property from the state prior to December, is entitled to a rebate of a proportionate share of the taxes paid as determined by the commission. If a claim for rebate or adjustments

is filed with the county auditor by December 10, the auditor shall immediately submit the claim with a recommendation to the county executive for its approval or denial. If the claim is not approved prior to the end of the calendar year, or within 30 days after its submission, or if the claim is submitted after December 10, it shall be considered denied, and the owners of the property may file an action in the district court for a refund or an adjustment.

Amended by Chapter 210, 2007 General Session

**59-2-403 Assessment of interstate state-assessed commercial vehicles -- Apportionment.**

When assessing state-assessed commercial vehicles covering interstate routes, the commission shall apportion the assessment for the rolling stock used in interstate commerce at the same percentage ratio that has been filed with the Motor Vehicle Division of the commission for determining the proration of registration fees.

Amended by Chapter 360, 1997 General Session

**59-2-404 Uniform fee on aircraft -- Collection of fee by commission -- Distribution of fees.**

- (1) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2009, an aircraft, required to be registered with the state is:
  - (a) exempt from the tax imposed by Section 59-2-103; and
  - (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee of \$25.
- (2)
  - (a) The uniform fee shall be collected by the commission with the registration fee and distributed to the county in which the aircraft is based.
  - (b) A based aircraft is an aircraft which is hangared, tied down, or parked at the airport for a plurality of the year.
- (3)
  - (a) The uniform fees received by a county under Subsection (2) shall be distributed to each taxing entity within the county in the same proportion in which revenues collected from the ad valorem property tax are distributed.
  - (b) Each taxing entity described in Subsection (3)(a) that receives revenues from the uniform fee imposed by this section shall distribute the revenues in the same proportion in which revenues collected from the ad valorem property tax are distributed.
- (4) The commission shall promulgate rules to implement this section.

Amended by Chapter 206, 2008 General Session

**59-2-405 Uniform fee on tangible personal property required to be registered with the state -- Distribution of revenues -- Appeals.**

- (1) The property described in Subsection (2), except Subsection (2)(b)(ii), is exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).
- (2)
  - (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:
    - (i) motor vehicles required to be registered with the state that weigh 12,001 pounds or more;
    - (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered with the state;
    - (iii) watercraft required to be registered with the state;

- (iv) recreational vehicles required to be registered with the state; and
- (v) all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.
- (b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:
  - (i) aircraft;
  - (ii) state-assessed commercial vehicles;
  - (iii) tangible personal property subject to a uniform fee imposed by:
    - (A) Section 59-2-405.1;
    - (B) Section 59-2-405.2; or
    - (C) Section 59-2-405.3; and
  - (iv) personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government.
- (3) Beginning on January 1, 1999, the uniform fee is 1.5% of the fair market value of the personal property, as established by the commission.
- (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought into the state and is required to be registered in Utah shall, as a condition of registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
- (5)
  - (a) The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing entity in which the property described in Subsection (2) is located in the same proportion in which revenue collected from ad valorem real property tax is distributed.
  - (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the same proportion in which revenue collected from ad valorem real property tax is distributed.
- (6) An appeal relating to the uniform fee imposed on the tangible personal property described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

Amended by Chapter 210, 2008 General Session

**59-2-405.1 Uniform fee on certain vehicles weighing 12,000 pounds or less -- Distribution of revenues -- Appeals.**

- (1) The property described in Subsection (2) is exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).
- (2)
  - (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:
    - (i) motor vehicles as defined in Section 41-1a-102 that:
      - (A) are required to be registered with the state; and
      - (B) weigh 12,000 pounds or less; and
    - (ii) state-assessed commercial vehicles required to be registered with the state that weigh 12,000 pounds or less.
  - (b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:
    - (i) aircraft;
    - (ii) tangible personal property subject to a uniform fee imposed by:
      - (A) Section 59-2-405;
      - (B) Section 59-2-405.2; or

(C) Section 59-2-405.3; and

(iii) tangible personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government.

- (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999, the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

- (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$38.50
6 or more years but less than 9 years	\$61.50
3 or more years but less than 6 years	\$84.75
Less than 3 years	\$115.50

- (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a motor vehicle issued a temporary sports event registration certificate in accordance with Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period specified on the temporary sports event registration certificate regardless of the age of the motor vehicle.
- (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought into the state and is required to be registered in Utah shall, as a condition of registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
- (5) (a) The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing entity in which the property described in Subsection (2) is located in the same proportion in which revenue collected from ad valorem real property tax is distributed.
- (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the same proportion in which revenue collected from ad valorem real property tax is distributed.

Amended by Chapter 397, 2012 General Session

**59-2-405.2 Definitions -- Uniform statewide fee on certain tangible personal property -- Distribution of revenues -- Rulemaking authority -- Determining the length of a vessel.**

- (1) As used in this section:
- (a) (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor vehicle that:

- (A) is an:
  - (I) all-terrain type I vehicle as defined in Section 41-22-2; or
  - (II) all-terrain type II vehicle as defined in Section 41-22-2;
- (B) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway Vehicles; and
- (C) has:
  - (I) an engine with more than 150 cubic centimeters displacement;
  - (II) a motor that produces more than five horsepower; or
  - (III) an electric motor; and
- (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a snowmobile.
- (b) "Camper" means a camper:
  - (i) as defined in Section 41-1a-102; and
  - (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration.
- (c)
  - (i) "Canoe" means a vessel that:
    - (A) is long and narrow;
    - (B) has curved sides; and
    - (C) is tapered:
      - (I) to two pointed ends; or
      - (II) to one pointed end and is blunt on the other end; and
  - (ii) "canoe" includes:
    - (A) a collapsible inflatable canoe;
    - (B) a kayak;
    - (C) a racing shell;
    - (D) a rowing scull; or
    - (E) notwithstanding the definition of vessel in Subsection (1)(bb), a canoe with an outboard motor.
- (d) "Dealer" is as defined in Section 41-1a-102.
- (e) "Jon boat" means a vessel that:
  - (i) has a square bow; and
  - (ii) has a flat bottom.
- (f) "Motor vehicle" is as defined in Section 41-22-2.
- (g) "Other motorcycle" means a motor vehicle that:
  - (i) is:
    - (A) a motorcycle as defined in Section 41-1a-102; and
    - (B) designed primarily for use and operation over unimproved terrain;
  - (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
  - (iii) has:
    - (A) an engine with more than 150 cubic centimeters displacement; or
    - (B) a motor that produces more than five horsepower.
- (h)
  - (i) "Other trailer" means a portable vehicle without motive power that is primarily used:
    - (A) to transport tangible personal property; and
    - (B) for a purpose other than a commercial purpose; and
  - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a purpose other than a commercial purpose.
- (i) "Outboard motor" is as defined in Section 41-1a-102.

- (j) "Park model recreational vehicle" is as defined in Section 41-1a-102.
- (k) "Personal watercraft" means a personal watercraft:
  - (i) as defined in Section 73-18-2; and
  - (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.
- (l)
  - (i) "Pontoon" means a vessel that:
    - (A) is:
      - (I) supported by one or more floats; and
      - (II) propelled by either inboard or outboard power; and
    - (B) is not:
      - (I) a houseboat; or
      - (II) a collapsible inflatable vessel; and
  - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "houseboat."
- (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption, or reduction:
  - (i) of all or a portion of a qualifying payment;
  - (ii) granted by a county during the refund period; and
  - (iii) received by a qualifying person.
- (n)
  - (i) "Qualifying payment" means the payment made:
    - (A) of a uniform statewide fee in accordance with this section:
      - (I) by a qualifying person;
      - (II) to a county; and
      - (III) during the refund period; and
    - (B) on an item of qualifying tangible personal property; and
  - (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for an item of qualifying tangible personal property, the qualifying payment for that qualifying tangible personal property is equal to the difference between:
    - (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible personal property; and
    - (B) the amount of the qualifying adjustment, exemption, or reduction.
- (o) "Qualifying person" means a person that paid a uniform statewide fee:
  - (i) during the refund period;
  - (ii) in accordance with this section; and
  - (iii) on an item of qualifying tangible personal property.
- (p) "Qualifying tangible personal property" means a:
  - (i) qualifying vehicle; or
  - (ii) qualifying watercraft.
- (q) "Qualifying vehicle" means:
  - (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
  - (ii) an other motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
  - (iii) a small motor vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
  - (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters; or

- (v) a street motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters.
- (r) "Qualifying watercraft" means a:
  - (i) canoe;
  - (ii) collapsible inflatable vessel;
  - (iii) jon boat;
  - (iv) pontoon;
  - (v) sailboat; or
  - (vi) utility boat.
- (s) "Refund period" means the time period:
  - (i) beginning on January 1, 2006; and
  - (ii) ending on December 29, 2006.
- (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- (u)
  - (i) "Small motor vehicle" means a motor vehicle that:
    - (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
    - (B) has:
      - (I) an engine with 150 or less cubic centimeters displacement; or
      - (II) a motor that produces five or less horsepower; and
  - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule develop a process for an owner of a motor vehicle to certify whether the motor vehicle has:
    - (A) an engine with 150 or less cubic centimeters displacement; or
    - (B) a motor that produces five or less horsepower.
- (v) "Snowmobile" means a motor vehicle that:
  - (i) is a snowmobile as defined in Section 41-22-2;
  - (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway Vehicles; and
  - (iii) has:
    - (A) an engine with more than 150 cubic centimeters displacement; or
    - (B) a motor that produces more than five horsepower.
- (w) "Street motorcycle" means a motor vehicle that:
  - (i) is:
    - (A) a motorcycle as defined in Section 41-1a-102; and
    - (B) designed primarily for use and operation on highways;
  - (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
  - (iii) has:
    - (A) an engine with more than 150 cubic centimeters displacement; or
    - (B) a motor that produces more than five horsepower.
- (x) "Tangible personal property owner" means a person that owns an item of qualifying tangible personal property.
- (y) "Tent trailer" means a portable vehicle without motive power that:
  - (i) is constructed with collapsible side walls that:
    - (A) fold for towing by a motor vehicle; and
    - (B) unfold at a campsite;
  - (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
  - (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and

- (iv) does not require a special highway movement permit when drawn by a self-propelled motor vehicle.
- (z)
  - (i) Except as provided in Subsection (1)(z)(ii), "travel trailer" means a travel trailer:
    - (A) as defined in Section 41-1a-102; and
    - (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
  - (ii) notwithstanding Subsection (1)(z)(i), "travel trailer" does not include:
    - (A) a camper; or
    - (B) a tent trailer.
- (aa)
  - (i) "Utility boat" means a vessel that:
    - (A) has:
      - (I) two or three bench seating;
      - (II) an outboard motor; and
      - (III) a hull made of aluminum, fiberglass, or wood; and
    - (B) does not have:
      - (I) decking;
      - (II) a permanent canopy; or
      - (III) a floor other than the hull; and
  - (ii) notwithstanding Subsection (1)(aa)(i), "utility boat" does not include a collapsible inflatable vessel.
- (bb) "Vessel" means a vessel:
  - (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
  - (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.
- (2)
  - (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:
    - (i) exempt from the tax imposed by Section 59-2-103; and
    - (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as provided in this section.
  - (b) The following tangible personal property applies to Subsection (2)(a) if that tangible personal property is required to be registered with the state:
    - (i) an all-terrain vehicle;
    - (ii) a camper;
    - (iii) an other motorcycle;
    - (iv) an other trailer;
    - (v) a personal watercraft;
    - (vi) a small motor vehicle;
    - (vii) a snowmobile;
    - (viii) a street motorcycle;
    - (ix) a tent trailer;
    - (x) a travel trailer;
    - (xi) a park model recreational vehicle; and
    - (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection (6).
- (3) Except as provided in Subsection (4) and for purposes of this section, the uniform statewide fees are:
  - (a) for an all-terrain vehicle, an other motorcycle, or a snowmobile:

Age of All-Terrain Vehicle, Other Motorcycle, or Snowmobile	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$20
6 or more years but less than 9 years	\$30
3 or more years but less than 6 years	\$35
Less than 3 years	\$45
(b) for a camper or a tent trailer:	
Age of Camper or Tent Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$50
Less than 3 years	\$70
(c) for an other trailer:	
Age of Other Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$15
6 or more years but less than 9 years	\$20
3 or more years but less than 6 years	\$25
Less than 3 years	\$30
(d) for a personal watercraft:	
Age of Personal Watercraft	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$45
Less than 3 years	\$55
(e) for a small motor vehicle:	
Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$10
3 or more years but less than 6 years	\$15
Less than 3 years	\$25
(f) for a street motorcycle:	
Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$10

9 or more years but less than 12 years	\$35
6 or more years but less than 9 years	\$50
3 or more years but less than 6 years	\$70
Less than 3 years	\$95

(g) for a travel trailer or park model recreational vehicle:

Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
12 or more years	\$20
9 or more years but less than 12 years	\$65
6 or more years but less than 9 years	\$90
3 or more years but less than 6 years	\$135
Less than 3 years	\$175

(h) \$10 regardless of the age of the vessel if the vessel is:

- (i) less than 15 feet in length;
- (ii) a canoe;
- (iii) a jon boat; or
- (iv) a utility boat;

(i) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

Length of Vessel	Uniform Statewide Fee
15 feet or more in length but less than 19 feet in length	\$15
19 feet or more in length but less than 23 feet in length	\$25
23 feet or more in length but less than 27 feet in length	\$40
27 feet or more in length but less than 31 feet in length	\$75

(j) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$25
9 or more years but less than 12 years	\$65
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

(k) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$50
9 or more years but less than 12 years	\$120
6 or more years but less than 9 years	\$175
3 or more years but less than 6 years	\$220

Less than 3 years \$275

(l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$100
9 or more years but less than 12 years	\$180
6 or more years but less than 9 years	\$240
3 or more years but less than 6 years	\$310
Less than 3 years	\$400

(m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$120
9 or more years but less than 12 years	\$250
6 or more years but less than 9 years	\$350
3 or more years but less than 6 years	\$500
Less than 3 years	\$700

(4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section is as follows:

(a) for a street motorcycle:

Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$27
6 or more years but less than 9 years	\$38.50
3 or more years but less than 6 years	\$54
Less than 3 years	\$73

(b) for a small motor vehicle:

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$7.75
3 or more years but less than 6 years	\$11.50
Less than 3 years	\$19.25

(5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform statewide fees imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fees unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.

(6) (a) The revenues collected in each county from the uniform statewide fees imposed by this section shall be distributed by the county to each taxing entity in which each item of tangible

personal property subject to the uniform statewide fees is located in the same proportion in which revenues collected from the ad valorem property tax are distributed.

- (b) Each taxing entity described in Subsection (6)(a) that receives revenues from the uniform statewide fees imposed by this section shall distribute the revenues in the same proportion in which revenues collected from the ad valorem property tax are distributed.
- (7)
- (a) For purposes of the uniform statewide fee imposed by this section, the length of a vessel shall be determined as provided in this Subsection (7).
- (b)
- (i) Except as provided in Subsection (7)(b)(ii), the length of a vessel shall be measured as follows:
- (A) the length of a vessel shall be measured in a straight line; and
- (B) the length of a vessel is equal to the distance between the bow of the vessel and the stern of the vessel.
- (ii) Notwithstanding Subsection (7)(b)(i), the length of a vessel may not include the length of:
- (A) a swim deck;
- (B) a ladder;
- (C) an outboard motor; or
- (D) an appurtenance or attachment similar to Subsections (7)(b)(ii)(A) through (C) as determined by the commission by rule.
- (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define what constitutes an appurtenance or attachment similar to Subsections (7)(b)(ii)(A) through (C).
- (c) The length of a vessel:
- (i)
- (A) for a new vessel, is the length:
- (I) listed on the manufacturer's statement of origin if the length of the vessel measured under Subsection (7)(b) is equal to the length of the vessel listed on the manufacturer's statement of origin; or
- (II) listed on a form submitted to the commission by a dealer in accordance with Subsection (7)(d) if the length of the vessel measured under Subsection (7)(b) is not equal to the length of the vessel listed on the manufacturer's statement of origin; or
- (B) for a vessel other than a new vessel, is the length:
- (I) corresponding to the model number if the length of the vessel measured under Subsection (7)(b) is equal to the length of the vessel determined by reference to the model number; or
- (II) listed on a form submitted to the commission by an owner of the vessel in accordance with Subsection (7)(d) if the length of the vessel measured under Subsection (7)(b) is not equal to the length of the vessel determined by reference to the model number; and
- (ii)
- (A) is determined at the time of the:
- (I) first registration as defined in Section 41-1a-102 that occurs on or after January 1, 2006; or
- (II) first renewal of registration that occurs on or after January 1, 2006; and
- (B) may be determined after the time described in Subsection (7)(c)(ii)(A) only if the commission requests that a dealer or an owner submit a form to the commission in accordance with Subsection (7)(d).
- (d)

- (i) A form under Subsection (7)(c) shall:
    - (A) be developed by the commission;
    - (B) be provided by the commission to:
      - (I) a dealer; or
      - (II) an owner of a vessel;
    - (C) provide for the reporting of the length of a vessel;
    - (D) be submitted to the commission at the time the length of the vessel is determined in accordance with Subsection (7)(c)(ii);
    - (E) be signed by:
      - (I) if the form is submitted by a dealer, that dealer; or
      - (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and
    - (F) include a certification that the information set forth in the form is true.
  - (ii) A certification made under Subsection (7)(d)(i)(F) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
  - (iii)
    - (A) A dealer or an owner that submits a form to the commission under Subsection (7)(c) is considered to have given the dealer's or owner's consent to an audit or review by:
      - (I) the commission;
      - (II) the county assessor; or
      - (III) the commission and the county assessor.
    - (B) The consent described in Subsection (7)(d)(iii)(A) is a condition to the acceptance of any form.
- (8)
- (a) A county that collected a qualifying payment from a qualifying person during the refund period shall issue a refund to the qualifying person as described in Subsection (8)(b) if:
    - (i) the difference described in Subsection (8)(b) is \$1 or more; and
    - (ii) the qualifying person submitted a form in accordance with Subsections (8)(c) and (d).
  - (b) The refund amount shall be calculated as follows:
    - (i) for a qualifying vehicle, the refund amount is equal to the difference between:
      - (A) the qualifying payment the qualifying person paid on the qualifying vehicle during the refund period; and
      - (B) the amount of the statewide uniform fee:
        - (I) for that qualifying vehicle; and
        - (II) that the qualifying person would have been required to pay:
          - (Aa) during the refund period; and
          - (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period; and
    - (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
      - (A) the qualifying payment the qualifying person paid on the qualifying watercraft during the refund period; and
      - (B) the amount of the statewide uniform fee:
        - (I) for that qualifying watercraft;
        - (II) that the qualifying person would have been required to pay:
          - (Aa) during the refund period; and
          - (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period.

- (c) Before the county issues a refund to the qualifying person in accordance with Subsection (8)
    - (a) the qualifying person shall submit a form to the county to verify the qualifying person is entitled to the refund.
  - (d)
    - (i) A form under Subsection (8)(c) or (9) shall:
      - (A) be developed by the commission;
      - (B) be provided by the commission to the counties;
      - (C) be provided by the county to the qualifying person or tangible personal property owner;
      - (D) provide for the reporting of the following:
        - (I) for a qualifying vehicle:
          - (Aa) the type of qualifying vehicle; and
          - (Bb) the amount of cubic centimeters displacement;
        - (II) for a qualifying watercraft:
          - (Aa) the length of the qualifying watercraft;
          - (Bb) the age of the qualifying watercraft; and
          - (Cc) the type of qualifying watercraft;
      - (E) be signed by the qualifying person or tangible personal property owner; and
      - (F) include a certification that the information set forth in the form is true.
    - (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
  - (iii)
    - (A) A qualifying person or tangible personal property owner that submits a form to a county under Subsection (8)(c) or (9) is considered to have given the qualifying person's consent to an audit or review by:
      - (I) the commission;
      - (II) the county assessor; or
      - (III) the commission and the county assessor.
    - (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the acceptance of any form.
- (e) The county shall make changes to the commission's records with the information received by the county from the form submitted in accordance with Subsection (8)(c).
- (9) A county shall change its records regarding an item of qualifying tangible personal property if the tangible personal property owner submits a form to the county in accordance with Subsection (8)(d).
- (10)
  - (a) For purposes of this Subsection (10), "owner of tangible personal property" means a person that was required to pay a uniform statewide fee:
    - (i) during the refund period;
    - (ii) in accordance with this section; and
    - (iii) on an item of tangible personal property subject to the uniform statewide fees imposed by this section.
  - (b) A county that collected revenues from uniform statewide fees imposed by this section during the refund period shall notify an owner of tangible personal property:
    - (i) of the tangible personal property classification changes made to this section pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
    - (ii) that the owner of tangible personal property may obtain and file a form to modify the county's records regarding the owner's tangible personal property; and
    - (iii) that the owner may be entitled to a refund pursuant to Subsection (8).

Amended by Chapter 237, 2014 General Session

**59-2-405.3 Uniform statewide fee on motor homes -- Distribution of revenues.**

- (1) For purposes of this section, "motor home" means:
  - (a) a motor home, as defined in Section 13-14-102, that is required to be registered with the state; or
  - (b) a self-propelled vehicle that is:
    - (i) modified for primary use as a temporary dwelling for travel, recreational, or vacation use; and
    - (ii) required to be registered with the state.
- (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2006, a motor home is:
  - (a) exempt from the tax imposed by Section 59-2-103; and
  - (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee as provided in Subsection (3).
- (3) The uniform statewide fee described in Subsection (2)(b) is:
  - (a) beginning on January 1, 2006, and ending December 31, 2007, 1.25% of the fair market value of the motor home, as established by the commission; and
  - (b) beginning on January 1, 2008, 1% of the fair market value of the motor home, as established by the commission.
- (4)
  - (a) Notwithstanding Section 59-2-407 and subject to Subsection (4)(b), a motor home subject to the uniform statewide fee imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
  - (b) Subsection (4)(a) does not apply to a motor home that is:
    - (i) brought into the state for the sole purpose of selling the motor home to a licensed dealer; and
    - (ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.
- (5)
  - (a) Each county shall distribute the revenue collected by the county from the uniform statewide fee imposed by this section to each taxing entity in which each motor home subject to the uniform statewide fee is located in the same proportion in which revenue collected from the ad valorem property tax is distributed.
  - (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the uniform statewide fee imposed by this section shall distribute the revenue in the same proportion in which revenue collected from the ad valorem property tax is distributed.
- (6) An appeal relating to the uniform statewide fee imposed on a motor home by this section shall be filed pursuant to Section 59-2-1005.

Amended by Chapter 180, 2011 General Session

**59-2-406 Collection of uniform fees and other motor vehicle fees.**

- (1)
  - (a) For the purposes of efficiency in the collection of the uniform fee required by this section, the commission shall enter into a contract for the collection of the uniform fees required under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3, and certain fees required by Title 41, Motor Vehicles.

- (b) The contract required by this section shall, at the county's option, provide for one of the following collection agreements:
    - (i) the collection by the commission of:
      - (A) the uniform fees required under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3; and
      - (B) all fees listed in Subsection (1)(c); or
    - (ii) the collection by the county of:
      - (A) the uniform fees required under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3; and
      - (B) all fees listed in Subsection (1)(c).
  - (c) For purposes of Subsections (1)(b)(i)(B) and (1)(b)(ii)(B), the fees that are subject to the contractual agreement required by this section are the following fees imposed by Title 41, Motor Vehicles:
    - (i) registration fees for vehicles, mobile homes, manufactured homes, boats, and off-highway vehicles, with the exception of fleet and proportional registration;
    - (ii) title fees for vehicles, mobile homes, manufactured homes, boats, and off-highway vehicles;
    - (iii) plate fees for vehicles;
    - (iv) permit fees; and
    - (v) impound fees.
  - (d) A county may change the election it makes pursuant to Subsection (1)(b) by providing written notice of the change to the commission at least 18 months before the change shall take effect.
- (2) The contract shall provide that the party contracting to perform services shall:
- (a) be responsible for the collection of:
    - (i) the uniform fees under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3; and
    - (ii) any fees described in Subsection (1)(c) as agreed to in the contract;
  - (b) utilize the documents and forms, guidelines, practices, and procedures that meet the contract specifications;
  - (c) meet the performance standards and comply with applicable training requirements specified in the rules made under Subsection (8)(a); and
  - (d) be subject to a penalty of 1/2 the difference between the reimbursement fee specified under Subsection (3) and the reimbursement fee for fiscal year 1997-98 if performance is below the performance standards specified in the rules made under Subsection (8)(a).
- (3)
- (a) The commission shall recommend a reimbursement fee for collecting the fees as provided in Subsection (2)(a), except that the commission may not collect a reimbursement fee on a state-assessed commercial vehicle described in Subsection 59-2-405.1(2)(a)(ii).
  - (b) The reimbursement fee shall be based on two dollars per standard unit for the first 5,000 standard units in each county and one dollar per standard unit for all other standard units and shall be annually adjusted by the commission beginning July 1, 1999.
  - (c) The adjustment shall be equal to any increase in the Consumer Price Index for all urban consumers, prepared by the United States Bureau of Labor Statistics, during the preceding calendar year.
  - (d) The reimbursement fees under this Subsection (3) shall be appropriated by the Legislature.
- (4) All counties that elect to collect the uniform fees described in Subsection (1)(b)(ii)(A) and any other fees described in Subsection (1)(c) as provided by contract shall be subject to similar contractual terms.

- (5) The party performing the collection services by contract shall use appropriate automated systems software and equipment compatible with the system used by the other contracting party in order to ensure the integrity of the current motor vehicle data base and county tax systems, or successor data bases and systems.
- (6) If the county elects not to collect the uniform fees described in Subsection (1)(b)(ii)(A) and the fees described in Subsection (1)(c):
  - (a) the commission shall:
    - (i) collect the uniform fees described in Subsection (1)(b)(ii)(A) and the fees described in Subsection (1)(c) in each county or regional center as negotiated by the counties with the commission in accordance with the requirements of this section; and
    - (ii) provide information to the county in a format and media consistent with the county's requirements; and
  - (b) the county shall pay the commission a reimbursement fee as provided in Subsection (3).
- (7) This section shall not limit the authority given to the county in Section 59-2-1302.
- (8)
  - (a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules specifying the performance standards and applicable training requirements for all contracts required by this section.
  - (b) Beginning on July 1, 1998, each new contract entered into under this section shall be subject to the rules made under Subsection (8)(a).

Amended by Chapter 382, 2008 General Session

**59-2-407 Administration of uniform fees.**

- (1)
  - (a) Except as provided in Subsection 59-2-405(4) or 59-2-405.3(4), the uniform fee authorized in Sections 59-2-404, 59-2-405, and 59-2-405.3 shall be assessed at the same time and in the same manner as ad valorem personal property taxes under Chapter 2, Part 13, Collection of Taxes, except that in listing personal property subject to the uniform fee with real property as permitted by Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall list only the amount of the uniform fee due, and not the taxable value of the property subject to the uniform fee.
  - (b) Except as provided in Subsection 59-2-405.1(4), the uniform fee imposed by Section 59-2-405.1 shall be assessed at the time of:
    - (i) registration as defined in Section 41-1a-102; and
    - (ii) renewal of registration.
  - (c) Except as provided in Subsection 59-2-405.2(4), the uniform statewide fee imposed by Section 59-2-405.2 shall be assessed at the time of:
    - (i) registration as defined in Section 41-1a-102; and
    - (ii) renewal of registration.
- (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-404, 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3 shall be the same as those provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

Amended by Chapter 217, 2005 General Session

Amended by Chapter 244, 2005 General Session