

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