

Effective 1/1/2015

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
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Less than 3 years	\$25
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(f) for a street motorcycle:

Age of Street Motorcycle	Uniform Statewide Fee
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12 or more years	\$10
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9 or more years but less than 12 years	\$35
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6 or more years but less than 9 years	\$50
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3 or more years but less than 6 years	\$70
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Less than 3 years	\$95
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(g) for a travel trailer or park model recreational vehicle:

Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
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12 or more years	\$20
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9 or more years but less than 12 years	\$65
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6 or more years but less than 9 years	\$90
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3 or more years but less than 6 years	\$135
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Less than 3 years	\$175
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(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
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15 feet or more in length but less than 19 feet in length	\$15
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19 feet or more in length but less than 23 feet in length	\$25
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23 feet or more in length but less than 27 feet in length	\$40
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27 feet or more in length but less than 31 feet in length	\$75
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(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
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12 or more years	\$25
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9 or more years but less than 12 years	\$65
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6 or more years but less than 9 years	\$80
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3 or more years but less than 6 years	\$110
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Less than 3 years	\$150
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(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