

UNIFORM FEE AND REGISTRATION FEE ON AIRPLANES

1999 GENERAL SESSION

STATE OF UTAH

Sponsor: Lyle W. Hillyard

AN ACT RELATING TO THE PROPERTY TAX ACT; REDUCING THE UNIFORM FEE ON AIRCRAFT REQUIRED TO BE REGISTERED WITH THE STATE OVER A PERIOD OF THREE YEARS; INCREASING THE REGISTRATION FEE FOR JET AIRCRAFT; ALLOCATING MONEY FROM AIRCRAFT REGISTRATION FEES TO AERONAUTICAL OPERATIONS; AND MAKING TECHNICAL CHANGES.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

59-2-404, as last amended by Chapter 223, Laws of Utah 1992

72-10-110, as renumbered and amended by Chapter 270, Laws of Utah 1998

Be it enacted by the Legislature of the state of Utah:

Section 1. Section 59-2-404 is amended to read:

59-2-404. Uniform fee on aircraft -- Collection of fee by county -- Distribution of fees -- Rules to implement section.

(1) There is levied in lieu of the ad valorem tax a uniform [tax] fee on aircraft required to be registered with the state in an amount equal to the following percent of the average wholesale market value of the aircraft as established by the commission:

(a) [1/2%] for aerial applicators as defined in Section 59-2-102 as follows:

<u>Calendar Year</u>	<u>Uniform Fee</u>
<u>2000</u>	<u>0.4%</u>
<u>2001</u>	<u>0.3%</u>
<u>2002 and all subsequent years</u>	<u>0.2%</u> ; and

(b) [1%] for all other aircraft required to be registered with the state[-] as follows:

<u>Calendar Year</u>	<u>Uniform Fee</u>
<u>2000</u>	<u>0.8%</u>
<u>2001</u>	<u>0.6%</u>

2002 and all subsequent years0.4%

(2) The uniform [tax] fee shall be collected by the counties with the registration fee and distributed to the taxing districts in accordance with Article XIII, Sec. 14, Utah Constitution.

(3) The commission shall promulgate rules to implement this section.

Section 2. Section **72-10-110** is amended to read:

72-10-110. Aircraft registration information requirements -- Registration fee -- Administration -- Partial year registration.

(1) All applications for aircraft registration, including under Section 72-10-111, shall contain:

(a) a description of the aircraft, including:

(i) the manufacturer or builder;

(ii) the aircraft registration number, type, year of manufacture, or if an experimental aircraft, the year the aircraft was completed and certified for air worthiness by an inspector of the Federal Aviation Administration; and

(iii) gross weight;

(b) the name and address of the owner of the aircraft; and

(c) where the aircraft is located, or the address where the aircraft is usually used or based.

~~[(2) (a) The application for registration in the state of Utah shall be accompanied by an annual registration fee determined by the State Tax Commission. However, if the application is to register an antique aircraft or experimental aircraft, the fee is set under Section 72-10-111.]~~

~~[(b) The fee shall be collected by the county and remitted to the tax commission to be used to defray the costs of implementing this section.]~~

(2) (a) Except as provided in Section 72-10-111, at the time application is made for registration or renewal of registration of an aircraft under this chapter, an annual registration fee shall be paid as follows:

(i) \$25 for each balloon, glider, ultralight, helicopter, or propellor driven aircraft;

(ii) \$5,000 for each jet aircraft with a maximum gross takeoff weight under 20,000 lbs.; and

(iii) \$10,000 for each jet aircraft with a maximum gross takeoff weight of 20,000 lbs. or

more.

(b) The registration fees assessed under this chapter shall be collected by the county and remitted to the Tax Commission to be distributed as provided in Subsection (2)(c).

(c) After deducting the costs of administering all aircraft registrations under this chapter, the Tax Commission shall deposit all remaining aircraft registration fees in the Transportation Fund's Restricted Revenue Account for aeronautical operations of the Department of Transportation to be used as provided in Subsection 59-13-402(2).

(d) Aircraft which are registered under this chapter for less than a full calendar year shall be charged a registration fee which is reduced in proportion to the fraction of the calendar year during which the aircraft is registered in this state.