

**PROPERTY TAX - UNIFORM FEES ON  
RECREATIONAL VEHICLES**

2000 GENERAL SESSION

STATE OF UTAH

**Sponsor: Parley Hellewell**

AN ACT RELATING TO THE PROPERTY TAX ACT; SUBJECTING RECREATIONAL  
VEHICLES TO AN AGE-BASED UNIFORM FEE RATHER THAN A VALUE-BASED  
UNIFORM FEE; MAKING TECHNICAL CHANGES; AND PROVIDING AN EFFECTIVE  
DATE.

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

AMENDS:

**41-1a-301**, as last amended by Chapters 8 and 322, Laws of Utah 1998

**59-2-102**, as last amended by Chapter 134, Laws of Utah 1999

**59-2-405**, as last amended by Chapter 322, Laws of Utah 1998

**59-2-405.1**, as enacted by Chapter 322, Laws of Utah 1998

**59-2-801**, as last amended by Chapter 134, Laws of Utah 1999

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

Section 1. Section **41-1a-301** is amended to read:

**41-1a-301. Apportioned registration and licensing of interstate vehicles.**

(1) (a) An owner or operator of a fleet of commercial vehicles based in this state and  
operating in two or more jurisdictions may register commercial vehicles for operation under the  
International Registration Plan or the Uniform Vehicle Registration Proration and Reciprocity  
Agreement by filing an application with the division.

(b) The application shall include information that identifies the vehicle owner, the vehicle,  
the miles traveled in each jurisdiction, and other information pertinent to the registration of  
apportioned vehicles.

(c) Vehicles operated exclusively in this state may not be apportioned.

28 (2) (a) If no operations were conducted during the preceding year, the application shall  
29 contain a statement of the proposed operations and an estimate of annual mileage for each  
30 jurisdiction.

31 (b) The division may adjust the estimate if the division is not satisfied with its correctness.

32 (c) At renewal, the registrant shall use the actual mileage from the preceding year in  
33 computing fees due each jurisdiction.

34 (3) The registration fee for apportioned vehicles shall be determined as follows:

35 (a) divide the in-jurisdiction miles by the total miles generated during the preceding year;

36 (b) total the fees for each vehicle based on the fees prescribed in Section 41-1a-1206; and

37 (c) multiply the sum obtained under Subsection (3)(b) by the quotient obtained under  
38 Subsection (3)(a).

39 (4) Trailers or semitrailers of apportioned fleets may be listed separately as "trailer fleets"  
40 with the fees paid according to the total distance those trailers were towed in all jurisdictions  
41 during the preceding year mileage reporting period.

42 (5) (a) (i) When the proper fees have been paid and the property tax or in lieu fee has been  
43 cleared under Section 41-1a-206 or 41-1a-207, a registration card, annual decal, and where  
44 necessary, license plate, will be issued for each unit listed on the application.

45 (ii) An original registration must be carried in each vehicle at all times.

46 (b) Original registration cards for trailers or semitrailers may be carried in the power unit.

47 (c) (i) In lieu of a permanent registration card or license plate, the division may issue one  
48 temporary permit authorizing operation of new or unlicensed vehicles until the permanent  
49 registration is completed.

50 (ii) Once a temporary permit is issued, the registration process may not be cancelled.  
51 Registration must be completed and the fees and any property tax or in lieu fee due must be paid  
52 for the vehicle for which the permit was issued.

53 (iii) Temporary permits may not be issued for renewals.

54 (d) (i) The division shall issue one distinctive license plate that displays the letters APP  
55 for apportioned vehicles.

56 (ii) The plate shall be displayed on the front of an apportioned truck tractor or power unit  
57 or on the rear of any apportioned vehicle.

58 (iii) Distinctive decals displaying the word "apportioned" and the month and year of

59 expiration shall be issued for each apportioned vehicle.

60 (e) A nonrefundable administrative fee, determined by the Tax Commission pursuant to  
61 Section 63-38-3.2, shall be charged for each temporary permit, registration, or both.

62 (6) Vehicles that are apportionally registered are fully registered for intrastate and  
63 interstate movements, providing the proper interstate and intrastate authority has been secured.

64 (7) (a) Vehicles added to an apportioned fleet after the beginning of the registration year  
65 shall be registered by applying the quotient under Subsection (3)(a) for the original application to  
66 the fees due for the remainder of the registration year.

67 (b) (i) The owner shall maintain and submit complete annual mileage for each vehicle in  
68 each jurisdiction, showing all miles operated by the lessor and lessee.

69 (ii) The fiscal mileage reporting period begins July 1, and continues through June 30 of  
70 the year immediately preceding the calendar year in which the registration year begins.

71 (c) (i) An owner-operator, who is a lessor, may be the registrant and the vehicle may be  
72 registered in the name of the owner-operator.

73 (ii) The identification plates and registration card shall be the property of the lessor and  
74 may reflect both the owner-operator's name and that of the carrier as lessee.

75 (iii) The allocation of fees shall be according to the operational records of the  
76 owner-operator.

77 (d) (i) The lessee may be the registrant of a leased vehicle at the option of the lessor.

78 (ii) If a lessee is the registrant of a leased vehicle, both the lessor's and lessee's name shall  
79 appear on the registration.

80 (iii) The allocation of fees shall be according to the records of the carrier.

81 (8) (a) Any registrant whose application for apportioned registration has been accepted  
82 shall preserve the records on which the application is based for a period of three years after the  
83 close of the registration year.

84 (b) The records shall be made available to the division upon request for audit as to  
85 accuracy of computations, payments, and assessments for deficiencies, or allowances for credits.

86 (c) An assessment for deficiency or claim for credit may not be made for any period for  
87 which records are no longer required.

88 (d) Interest in the amount prescribed by Section 59-1-402 shall be assessed or paid from  
89 the date due until paid on deficiencies found due after audit.

90 (e) Registrants with deficiencies are subject to the penalties under Section 59-1-401.

91 (f) The division may enter into agreements with other International Registration Plan  
92 jurisdictions for joint audits.

93 (9) All state fees collected shall be deposited in the Transportation Fund.

94 (10) If registration is for less than a full year, fees for apportioned registration shall be  
95 assessed according to Section 41-1a-1207.

96 (a) (i) If the registrant is replacing a vehicle for one withdrawn from the fleet and the new  
97 vehicle is of the same weight category as the replaced vehicle, the registrant must file a  
98 supplemental application.

99 (ii) A registration card that transfers the license plate to the new vehicle shall be issued.

100 (iii) When a replacement vehicle is of greater weight than the replaced vehicle, additional  
101 registration fees are due.

102 (b) If a vehicle is withdrawn from an apportioned fleet during the period for which it is  
103 registered, the registrant shall notify the division and surrender the registration card and license  
104 plate of the withdrawn vehicle.

105 (11) (a) An out-of-state carrier with an apportionally registered vehicle who has not  
106 presented a certificate of property tax or in lieu fee as required by Section 41-1a-206 or 41-1a-207,  
107 shall pay, at the time of registration, a proportional part of an equalized highway use tax computed  
108 as follows:

109 (i) ~~Multiply~~ Except as provided in Subsection (11)(c), multiply the number of vehicles  
110 or combination vehicles registered in each weight class by the equivalent tax figure from the  
111 following tables:

112 Vehicle or Combination		
113 Registered Weight	Age of Vehicle	Equivalent Tax
114 12,000 pounds or less	12 or more years	\$10
115 12,000 pounds or less	9 or more years but less than 12 years	\$50
116 12,000 pounds or less	6 or more years but less than 9 years	\$80
117 12,000 pounds or less	3 or more years but less than 6 years	\$110
118 12,000 pounds or less	Less than 3 years	\$150
119	Vehicle or Combination	Equivalent
120	Registered Weight	Tax

121	12,001 - 18,000 pounds	\$150
122	18,001 - 34,000 pounds	200
123	34,001 - 48,000 pounds	300
124	48,001 - 64,000 pounds	450
125	64,001 pounds and over	600

126 (ii) Multiply the equivalent tax value for the total fleet determined under Subsection  
 127 (11)(a)(i) by the fraction computed under Subsection (3) for the apportioned fleet for the  
 128 registration year.

129 (b) Fees shall be assessed as provided in Section 41-1a-1207.

130 (c) (i) Notwithstanding the registered weight limitations provided for in Subsection  
 131 (11)(a)(i), for purposes of calculating the equivalent tax under Subsection (11)(a)(i) for a  
 132 recreational vehicle, the recreational vehicle is:

133 (A) considered to have a registered weight of 12,000 pounds or less regardless of the actual  
 134 registered weight of the recreational vehicle; and

135 (B) is subject to the equivalent tax provided for in Subsection (11)(a)(i) that is applicable  
 136 to the age of the recreational vehicle.

137 (ii) For purposes of Subsection (11)(c)(i), "recreational vehicle" is as defined in Section  
 138 13-14-102.

139 (12) (a) Commercial vehicles meeting the registration requirements of another jurisdiction  
 140 may, as an alternative to full or apportioned registration, secure a temporary registration permit for  
 141 a period not to exceed 96 hours or until they leave the state, whichever is less, for a fee of \$20 for  
 142 a single unit and \$40 for multiple units.

143 (b) A state temporary permit or registration fee is not required from nonresident owners  
 144 or operators of vehicles or combination of vehicles having a gross laden weight of 26,000 pounds  
 145 or less for each single unit or combination.

146 Section 2. Section **59-2-102** is amended to read:

147 **59-2-102. Definitions.**

148 As used in this chapter and title:

149 (1) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of  
 150 engaging in dispensing activities directly affecting agriculture or horticulture with an airworthiness  
 151 certificate from the Federal Aviation Administration certifying the aircraft or rotorcraft's use for

152 agricultural and pest control purposes.

153 (2) "Air charter service" means an air carrier operation which requires the customer to hire  
154 an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.

155 (3) "Air contract service" means an air carrier operation available only to customers who  
156 engage the services of the carrier through a contractual agreement and excess capacity on any trip  
157 and is not available to the public at large.

158 (4) "Aircraft" is as defined in Section 72-10-102.

159 (5) "Airline" means any air carrier operating interstate routes on a scheduled basis which  
160 offers to fly passengers or cargo on the basis of available capacity on regularly scheduled routes.

161 (6) "Assessment roll" means a permanent record of the assessment of property as assessed  
162 by the county assessor and the commission and may be maintained manually or as a computerized  
163 file as a consolidated record or as multiple records by type, classification, or categories.

164 (7) "Certified revenue levy" means a property tax levy that provides the same amount of  
165 ad valorem property tax revenue as was collected for the prior year, plus new growth, but exclusive  
166 of revenue from collections from redemptions, interest, and penalties.

167 (8) "County-assessed commercial vehicle" means:

168 (a) any commercial vehicle, trailer, or semitrailer which is not apportioned under Section  
169 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or property in  
170 furtherance of the owner's commercial enterprise;

171 (b) any passenger vehicle owned by a business and used by its employees for  
172 transportation as a company car or vanpool vehicle; and

173 (c) vehicles which are:

174 (i) especially constructed for towing or wrecking, and which are not otherwise used to  
175 transport goods, merchandise, or people for compensation;

176 (ii) used or licensed as taxicabs or limousines;

177 (iii) used as rental passenger cars, travel trailers, or motor homes;

178 (iv) used or licensed in this state for use as ambulances or hearses;

179 (v) especially designed and used for garbage and rubbish collection; or

180 (vi) used exclusively to transport students or their instructors to or from any private,  
181 public, or religious school or school activities.

182 (9) (a) Except as provided in Subsection (9)(b), for purposes of Section 59-2-801,

183 "designated tax area" means a tax area created by the overlapping boundaries of only the following  
184 taxing entities:

185 (i) a county; and

186 (ii) a school district.

187 (b) Notwithstanding Subsection (9)(a), "designated tax area" includes a tax area created  
188 by the overlapping boundaries of:

189 (i) the taxing entities described in Subsection (9)(a); and

190 (ii) (A) a city or town if the boundaries of the school district under Subsection (9)(a) and  
191 the boundaries of the city or town are identical; or

192 (B) a special service district if the boundaries of the school district under Subsection (9)(a)  
193 are located entirely within the special service district.

194 (10) (a) "Escaped property" means any property, whether personal, land, or any  
195 improvements to the property, subject to taxation and is:

196 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed  
197 to the wrong taxpayer by the assessing authority;

198 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to  
199 comply with the reporting requirements of this chapter; or

200 (iii) undervalued because of errors made by the assessing authority based upon incomplete  
201 or erroneous information furnished by the taxpayer.

202 (b) Property which is undervalued because of the use of a different valuation methodology  
203 or because of a different application of the same valuation methodology is not "escaped property."

204 (11) "Fair market value" means the amount at which property would change hands  
205 between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and  
206 both having reasonable knowledge of the relevant facts. For purposes of taxation, "fair market  
207 value" shall be determined using the current zoning laws applicable to the property in question,  
208 except in cases where there is a reasonable probability of a change in the zoning laws affecting that  
209 property in the tax year in question and the change would have an appreciable influence upon the  
210 value.

211 (12) "Farm machinery and equipment," for purposes of the exemption provided under  
212 Section 59-2-1101, means tractors, milking equipment and storage and cooling facilities, feed  
213 handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage

214 tools, scales, combines, spreaders, sprayers, haying equipment, and any other machinery or  
215 equipment used primarily for agricultural purposes; but does not include vehicles required to be  
216 registered with the Motor Vehicle Division or vehicles or other equipment used for business  
217 purposes other than farming.

218 (13) "Geothermal fluid" means water in any form at temperatures greater than 120 degrees  
219 centigrade naturally present in a geothermal system.

220 (14) "Geothermal resource" means:

221 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade; and

222 (b) the energy, in whatever form, including pressure, present in, resulting from, created by,  
223 or which may be extracted from that natural heat, directly or through a material medium.

224 (15) "Improvements" includes all buildings, structures, fixtures, fences, and improvements  
225 erected upon or affixed to the land, whether the title has been acquired to the land or not.

226 (16) "Intangible property":

227 (a) means property that is capable of private ownership separate from tangible property;

228 and

229 (b) includes:

230 (i) moneys;

231 (ii) credits;

232 (iii) bonds;

233 (iv) stocks;

234 (v) representative property;

235 (vi) franchises;

236 (vii) licenses;

237 (viii) trade names;

238 (ix) copyrights; and

239 (x) patents.

240 (17) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.

241 (18) "Mine" means a natural deposit of either metalliferous or nonmetalliferous valuable  
242 mineral.

243 (19) "Mining" means the process of producing, extracting, leaching, evaporating, or  
244 otherwise removing a mineral from a mine.



- 245 (20) (a) "Mobile flight equipment" means tangible personal property that is:  
246 (i) owned or operated by an:  
247 (A) air charter service;  
248 (B) air contract service; or  
249 (C) airline; and  
250 (ii) (A) capable of flight;  
251 (B) attached to an aircraft that is capable of flight; or  
252 (C) contained in an aircraft that is capable of flight if the tangible personal property is  
253 intended to be used:  
254 (I) during multiple flights;  
255 (II) during a takeoff, flight, or landing; and  
256 (III) as a service provided by an air charter service, air contract service, or airline.  
257 (b) (i) "Mobile flight equipment" does not include a spare part other than a spare engine  
258 that is rotated:  
259 (A) at regular intervals; and  
260 (B) with an engine that is attached to the aircraft.  
261 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the  
262 commission may make rules defining the term "regular intervals."  
263 (21) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts, sand,  
264 rock, gravel, and all carboniferous materials.  
265 (22) "Off-highway vehicle" is as defined in Section 41-22-2.  
266 [~~(22)~~] (23) "Personal property" includes:  
267 (a) every class of property as defined in Subsection [~~(23)~~] (24) which is the subject of  
268 ownership and not included within the meaning of the terms "real estate" and "improvements";  
269 (b) gas and water mains and pipes laid in roads, streets, or alleys;  
270 (c) bridges and ferries; and  
271 (d) livestock which, for the purposes of the exemption provided under Section 59-2-1112,  
272 means all domestic animals, honeybees, poultry, fur-bearing animals, and fish.  
273 [~~(23)~~] (24) (a) "Property" means property that is subject to assessment and taxation  
274 according to its value.  
275 (b) "Property" does not include intangible property as defined in this section.

276            [~~(24)~~] (25) "Public utility," for purposes of this chapter, means the operating property of  
277 a railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline  
278 company, electrical corporation, telephone corporation, sewerage corporation, or heat corporation  
279 where the company performs the service for, or delivers the commodity to, the public generally  
280 or companies serving the public generally, or in the case of a gas corporation or an electrical  
281 corporation, where the gas or electricity is sold or furnished to any member or consumers within  
282 the state for domestic, commercial, or industrial use. Public utility also means the operating  
283 property of any entity or person defined under Section 54-2-1 except water corporations.

284            [~~(25)~~] (26) "Real estate or property" includes:

- 285            (a) the possession of, claim to, ownership of, or right to the possession of land;  
286            (b) all mines, minerals, and quarries in and under the land, all timber belonging to  
287 individuals or corporations growing or being on the lands of this state or the United States, and all  
288 rights and privileges appertaining to these; and  
289            (c) improvements.

290            (27) "Recreational vehicle" is as defined in Section 13-14-102.

291            [~~(26)~~] (28) "Residential property," for the purposes of the reductions and adjustments  
292 under this chapter, means any property used for residential purposes as a primary residence. It  
293 does not include property used for transient residential use or condominiums used in rental pools.

294            [~~(27)~~] (29) For purposes of Subsection 59-2-801(1)(e), "route miles" means the number  
295 of miles calculated by the commission that is:

- 296            (a) measured in a straight line by the commission; and  
297            (b) equal to the distance between a geographical location that begins or ends:  
298            (i) at a boundary of the state; and  
299            (ii) where an aircraft:  
300            (A) takes off; or  
301            (B) lands.

302            [~~(28)~~] (30) (a) "State-assessed commercial vehicle" means:

- 303            (i) any commercial vehicle, trailer, or semitrailer which operates interstate or intrastate to  
304 transport passengers, freight, merchandise, or other property for hire; or  
305            (ii) any commercial vehicle, trailer, or semitrailer which operates interstate and transports  
306 the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.

307 (b) "State-assessed commercial vehicle" does not include vehicles used for hire which are  
 308 specified in Subsection (8)(c) as county-assessed commercial vehicles.

309 [~~(29)~~] (31) "Taxable value" means fair market value less any applicable reduction allowed  
 310 for residential property under Section 59-2-103.

311 [~~(30)~~] (32) "Tax area" means a geographic area created by the overlapping boundaries of  
 312 one or more taxing entities.

313 [~~(31)~~] (33) "Taxing entity" means any county, city, town, school district, special taxing  
 314 district, or any other political subdivision of the state with the authority to levy a tax on property.

315 [~~(32)~~] (34) "Tax roll" means a permanent record of the taxes charged on property, as  
 316 extended on the assessment roll and may be maintained on the same record or records as the  
 317 assessment roll or may be maintained on a separate record properly indexed to the assessment roll.  
 318 It includes tax books, tax lists, and other similar materials.

319 Section 3. Section **59-2-405** is amended to read:

320 **59-2-405. Uniform fee on tangible personal property required to be registered with**  
 321 **the state.**

322 (1) The property described in Subsection (2), except Subsections (2)(b) (ii) and (iii), is  
 323 exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 14.

324 (2) (a) Except as provided in Subsection (2)(b), there is levied an annual statewide uniform  
 325 fee in lieu of the ad valorem tax on:

326 (i) motor vehicles required to be registered with the state that weigh 12,001 pounds or  
 327 more, except for recreational vehicles;

328 (ii) watercraft required to be registered with the state;

329 (iii) [~~recreational vehicles~~] off-highway vehicles required to be registered with the state;

330 and

331 (iv) all other tangible personal property required to be registered with the state before it  
 332 is used on a public highway, on a public waterway, on public land, or in the air.

333 (b) The following personal property is exempt from the statewide uniform fee imposed by  
 334 this section:

335 (i) aircraft;

336 (ii) vintage vehicles as defined in Section 41-21-1;

337 (iii) state-assessed commercial vehicles; and

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

340 (3) Beginning on January 1, 1999, the uniform fee is 1.5% of the fair market value of the  
341 personal property, as established by the commission.

342 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought  
343 into the state and is required to be registered in Utah shall, as a condition of registration, be subject  
344 to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have  
345 been paid for the current calendar year.

346 (5) (a) The revenues collected in each county from the uniform fee shall be distributed by  
347 the county to each taxing entity in which the property described in Subsection (2) is located in the  
348 same proportion in which revenue collected from ad valorem real property tax is distributed.

349 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the  
350 same proportion in which revenue collected from ad valorem real property tax is distributed.

351 (6) Appeals of the valuation of the tangible personal property described in Subsection (2)  
352 shall be filed pursuant to Section 59-2-1005.

353 Section 4. Section **59-2-405.1** is amended to read:

354 **59-2-405.1. Uniform fee on tangible personal property weighing 12,000 pounds or**  
355 **less.**

356 (1) The property described in Subsection (2), except Subsection (2)(b)(ii), is exempt from  
357 ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 14.

358 (2) (a) Except as provided in Subsection (2)(b), there is levied an annual statewide uniform  
359 fee in lieu of the ad valorem tax on:

360 (i) motor vehicles required to be registered with the state that weigh 12,000 pounds or less;  
361 [and]

362 (ii) state-assessed commercial vehicles required to be registered with the state that weigh  
363 12,000 pounds or less[-]; and

364 (iii) recreational vehicles.

365 (b) The following personal property is exempt from the statewide uniform fee imposed by  
366 this section:

367 (i) aircraft;

368 (ii) vintage vehicles as defined in Section 41-21-1; and

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

371 (3) Beginning on January 1, 1999, the uniform fee under Subsection (2) is as follows:

372	Age of Vehicle	Uniform Fee
373	12 or more years	\$10
374	9 or more years but less than 12 years	\$50
375	6 or more years but less than 9 years	\$80
376	3 or more years but less than 6 years	\$110
377	Less than 3 years	\$150

378 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought  
 379 into the state and is required to be registered in Utah shall, as a condition of registration, be subject  
 380 to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have  
 381 been paid for the current calendar year.

382 (5) (a) The revenues collected in each county from the uniform fee shall be distributed by  
 383 the county to each taxing entity in which the property described in Subsection (2) is located in the  
 384 same proportion in which revenue collected from ad valorem real property tax is distributed.

385 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the  
 386 same proportion in which revenue collected from ad valorem real property tax is distributed.

387 (6) Appeals of the valuation of the tangible personal property described in Subsection (2)  
 388 shall be filed pursuant to Section 59-2-1005.

389 Section 5. Section **59-2-801** is amended to read:

390 **59-2-801. Apportionment of property assessed by commission.**

391 (1) Before May 25 of each year, the commission shall apportion to each tax area the total  
 392 assessment of all of the property the commission assesses as provided in Subsections (1)(a)  
 393 through (f).

394 (a) (i) The commission shall apportion the assessments of the property described in  
 395 Subsection (1)(a)(ii):

396 (A) to each tax area through which the public utility or company described in Subsection  
 397 (1)(a)(ii) operates; and

398 (B) in proportion to the property's value in each tax area.

399 (ii) Subsection (1)(a)(i) applies to property owned by:

- 400 (A) a public utility, except for the rolling stock of a public utility;
- 401 (B) a pipeline company;
- 402 (C) a power company;
- 403 (D) a canal company; or
- 404 (E) an irrigation company.
- 405 (b) The commission shall apportion the assessments of the rolling stock of a railroad:
- 406 (i) to the tax areas through which railroads operate; and
- 407 (ii) in the proportion that the length of the main tracks, sidetracks, passing tracks, switches,
- 408 and tramways of the railroads in each tax area bears to the total length of the main tracks,
- 409 sidetracks, passing tracks, switches, and tramways in the state.
- 410 (c) The commission shall apportion the assessments of the property of a car company to:
- 411 (i) each tax area in which a railroad is operated; and
- 412 (ii) in the proportion that the length of the main tracks, passing tracks, sidetracks, switches,
- 413 and tramways of all of the railroads in each tax area bears to the total length of the main tracks,
- 414 passing tracks, sidetracks, switches, and tramways of all of the railroads in the state.
- 415 (d) (i) The commission shall apportion the assessments of the property described in
- 416 Subsection (1)(d)(ii) to each tax area in which the property is located.
- 417 (ii) Subsection (1)(d)(i) applies to the following property:
- 418 (A) mines;
- 419 (B) mining claims; or
- 420 (C) mining property.
- 421 (e) (i) The commission shall apportion the assessments of the property described in
- 422 Subsection (1)(e)(ii) to:
- 423 (A) each designated tax area; and
- 424 (B) in the proportion that the route miles in each designated tax area bear to the total route
- 425 miles in the state.
- 426 (ii) Subsection (1)(e)(i) applies to the mobile flight equipment owned by an:
- 427 (A) air charter service;
- 428 (B) air contract service; or
- 429 (C) airline.
- 430 (f) (i) The commission shall apportion the assessments of the property described in

431 Subsection (1)(f)(ii) to each tax area in which the property is located as of January 1 of each year.

432 (ii) Subsection (1)(f)(i) applies to the real and tangible personal property, other than mobile  
433 flight equipment, owned by an:

434 (A) air charter service;

435 (B) air contract service; or

436 (C) airline.

437 (2) (a) (i) (A) State-assessed commercial vehicles that weigh 12,001 pounds or more shall  
438 be taxed at a statewide average rate which is calculated from the overall county average tax rates  
439 from the preceding year, exclusive of the property subject to the statewide uniform fee, weighted  
440 by lane miles of principal routes in each county.

441 (B) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the  
442 commission shall adopt rules to define "principal routes."

443 (ii) ~~[State-assessed]~~ The following state-assessed commercial vehicles ~~[that weigh 12,000~~  
444 ~~pounds or less]~~ are subject to the uniform fee provided for in Section 59-2-405.1~~[-]~~:

445 (i) a state-assessed commercial vehicle that weighs 12,000 pounds or less; and

446 (ii) a state-assessed commercial vehicle that is a recreational vehicle as defined in Section  
447 13-14-102.

448 (b) The combined revenue from all state-assessed commercial vehicles shall be  
449 apportioned to the counties based on:

450 (i) 40% by the percentage of lane miles of principal routes within each county as  
451 determined by the commission; and

452 (ii) 60% by the percentage of total state-assessed vehicles having business situs in each  
453 county.

454 (c) At least quarterly, the commission shall apportion the total taxes paid on state-assessed  
455 commercial vehicles to the counties.

456 (d) Each county shall apportion its share of the revenues under this Subsection (2) to the  
457 taxing entities within its boundaries in the same proportion as the assessments of other:

458 (i) real property;

459 (ii) tangible personal property; and

460 (iii) property assessed by the commission.

461 Section 6. **Effective date.**

This act takes effect on January 1, 2001.

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**Legislative Review Note**  
**as of 1-6-00 1:00 PM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**