

1                                   **RESOLUTION URGING A STUDY ON**  
2                                   **STATEWIDE UNIFORM FEES IMPOSED ON**  
3                                   **MOTOR HOMES**

4                                   2004 GENERAL SESSION

5                                   STATE OF UTAH

6                                   **Sponsor: LaWanna Lou Shurtliff**

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8 **LONG TITLE**

9 **General Description:**

10                   This joint resolution of the Legislature urges the Revenue and Taxation Interim  
11 Committee to study statewide uniform fees on motor homes.

12 **Highlighted Provisions:**

13                   This resolution:

- 14                   ▶ urges the Revenue and Taxation Interim Committee to study creating a statewide  
15 uniform fee that applies exclusively to motor homes;  
16                   ▶ urges the study to be conducted during the 2004 Interim; and  
17                   ▶ urges the Revenue and Taxation Interim Committee to consider testimony from  
18 certain interested parties.

19 **Special Clauses:**

20                   None

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22 *Be it resolved by the Legislature of the state of Utah:*

23                   WHEREAS, motor homes are subject to statewide uniform fees in lieu of property  
24 taxes;

25                   WHEREAS, the statewide uniform fees on motor homes in some cases may exceed the  
26 amount of property taxes a person is required to pay on that person's residence;

27                   WHEREAS, some motor home owners may in violation of Utah law register their



28 motor homes in other states to avoid Utah's statewide uniform fees;

29 WHEREAS, motor homes are used throughout the state to enjoy Utah's recreational  
30 opportunities;

31 WHEREAS, it is important to ensure affordable recreational opportunities for Utah's  
32 citizens;

33 WHEREAS, there exists within the state tax structure several classes of tangible  
34 personal property that are subject to different statewide uniform fees; and

35 WHEREAS, motor homes should constitute a separate class of tangible personal  
36 property with a statewide uniform fee that applies exclusively to motor homes:

37 NOW, THEREFORE, BE IT RESOLVED that the Legislature of the state of Utah  
38 urges the Revenue and Taxation Interim Committee to study during the 2004 Interim:

39 (1) creating a statewide uniform fee that applies exclusively to motor homes, such as a  
40 statewide uniform fee imposed on the basis of the length of the motor home; and

41 (2) issues relating to implementing a statewide uniform fee on motor homes.

42 BE IT FURTHER RESOLVED that the Revenue and Taxation Interim Committee  
43 should invite testimony on this issue from interested parties including:

44 (1) owners of motor homes;

45 (2) representatives of the motor home industry;

46 (3) local government officials; and

47 (4) the State Tax Commission.

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**Legislative Review Note**  
**as of 1-23-04 12:02 PM**

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

**Office of Legislative Research and General Counsel**

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**Fiscal Note**  
**Bill Number HJR011**

**Resolution Urging a Study on Statewide Uniform Fees Imposed on  
Motor Homes**

*28-Jan-04*  
*9:47 AM*

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**State Impact**

Provisions of this resolution can be handled within existing budgets.

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**Individual and Business Impact**

No fiscal impact.

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**Office of the Legislative Fiscal Analyst**