

1                                   **NONRESIDENT SALES OF MOTOR HOMES**

2   2007 GENERAL SESSION

3   STATE OF UTAH

4                                   **Chief Sponsor: LaWanna Lou Shurtliff**

5   Senate Sponsor: Dan R. Eastman

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7 **LONG TITLE**

8 **General Description:**

9           This bill amends provisions of the Property Tax Act relating to sales of motor homes.

10 **Highlighted Provisions:**

11           This bill:

- 12           ▶ exempts certain motor home sales from proportional assessment; and
- 13           ▶ makes technical changes.

14 **Monies Appropriated in this Bill:**

15           None

16 **Other Special Clauses:**

17           None

18 **Utah Code Sections Affected:**

19 AMENDS:

20           **59-2-402**, as last amended by Chapter 360, Laws of Utah 1997

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

23           Section 1. Section **59-2-402** is amended to read:

24           **59-2-402. Proportional assessment of transitory personal property brought from**  
25 **outside state -- Exemptions -- Reporting requirements -- Penalty for failure to file report**  
26 **-- Claims for rebates and adjustments.**

27           (1) If any taxable transitory personal property, other than property exempted under  
28 Subsection (2), is brought into the state at any time after the assessment date, a proportional  
29 assessment shall be made in accordance with rules adopted by the commission based upon the

30 length of time that the property is in the state, but in no event may the minimum assessment be  
31 less than 25% of the full year's assessment.

32 (2) The following property is exempt from proportional assessment under Subsection  
33 (1) for the year in which the license fee or tax is paid:

- 34 (a) property acquired during the calendar year;
- 35 (b) registered motor vehicles with a gross laden weight of 27,000 pounds or less;
- 36 (c) vehicles that are registered and licensed in another state;
- 37 (d) property subject to the provisions of Subsection 59-2-405(4); [~~and~~]
- 38 (e) state-assessed commercial vehicles[~~;~~]; and

39 (f) a motor home that is:  
40 (i) brought into the state for the sole purpose of selling the motor home to a licensed  
41 dealer; and

42 (ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.

43 (3) If any taxable transitory personal property is brought into the state at any time  
44 during the year, the owner of the property, or the owner's agent, shall immediately secure a  
45 personal property report form from the assessor, complete it in all pertinent respects, sign it,  
46 and file it with the assessor of the county in which the property is located.

47 (4) If the owner of the taxable transitory personal property, or the owner's agent, fails  
48 to secure, complete, and file a personal property report form with the county assessor, the  
49 assessor shall estimate the value of the property in accordance with Section 59-2-307. Any  
50 failure on the part of the owner or agent to report as required by this subsection subjects the  
51 property owner to a penalty of 50% of the amount of tax finally determined to be due.

52 (5) An owner of taxable transitory personal property, except motor vehicles with a  
53 gross laden weight of 27,000 pounds or less, who has paid taxes on the personal property and  
54 who removes the property from the state prior to December, is entitled to a rebate of a  
55 proportionate share of the taxes paid as determined by the commission. If a claim for rebate or  
56 adjustments is filed with the county auditor by December 10, the auditor shall immediately  
57 submit the claim with a recommendation to the county executive for its approval or denial. If

58 the claim is not approved prior to the end of the calendar year, or within 30 days after its  
59 submission, or if the claim is submitted after December 10, it shall be considered denied, and  
60 the owners of the property may file an action in the district court for a refund or an adjustment.