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**UNIFORM FEES ON VINTAGE MOTOR  
VEHICLES**

2008 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill amends provisions in the Property Tax Act relating to the taxation of certain motor vehicles.

**Highlighted Provisions:**

This bill:

- ▶ repeals the exemption from statewide uniform fees for vintage motor vehicles.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on January 1, 2009.

**Utah Code Sections Affected:**

AMENDS:

**59-2-405**, as last amended by Laws of Utah 2005, Chapters 217 and 244

**59-2-405.1**, as last amended by Laws of Utah 2006, Chapter 164

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

Section 1. Section **59-2-405** is amended to read:

**59-2-405. Uniform fee on tangible personal property required to be registered with the state -- Distribution of revenues -- Appeals.**



28 (1) The property described in Subsection (2), except Subsections (2)(b)(ii) and (iii), is  
29 exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2,  
30 Subsection (6).

31 (2) (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a  
32 statewide uniform fee in lieu of the ad valorem tax on:

33 (i) motor vehicles required to be registered with the state that weigh 12,001 pounds or  
34 more;

35 (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered with  
36 the state;

37 (iii) watercraft required to be registered with the state;

38 (iv) recreational vehicles required to be registered with the state; and

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

41 (b) The following tangible personal property is exempt from the statewide uniform fee  
42 imposed by this section:

43 (i) aircraft;

44 [~~(ii) vintage vehicles as defined in Section 41-21-1;~~]

45 [~~(iii)~~] (ii) state-assessed commercial vehicles;

46 [~~(iv)~~] (iii) tangible personal property subject to a uniform fee imposed by:

47 (A) Section 59-2-405.1;

48 (B) Section 59-2-405.2; or

49 (C) Section 59-2-405.3; and

50 [~~(v)~~] (iv) personal property that is exempt from state or county ad valorem property  
51 taxes under the laws of this state or of the federal government.

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

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

58 (5) (a) The revenues collected in each county from the uniform fee shall be distributed

59 by the county to each taxing entity in which the property described in Subsection (2) is located  
60 in the same proportion in which revenue collected from ad valorem real property tax is  
61 distributed.

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

65 (6) An appeal relating to the uniform fee imposed on the tangible personal property  
66 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

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

68 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**  
69 **Distribution of revenues -- Appeals.**

70 (1) The property described in Subsection (2), except Subsection (2)(b)(ii), is exempt  
71 from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2,  
72 Subsection (6).

73 (2) (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a  
74 statewide uniform fee in lieu of the ad valorem tax on:

75 (i) motor vehicles as defined in Section 41-1a-102 that:

76 (A) are required to be registered with the state; and

77 (B) weigh 12,000 pounds or less; and

78 (ii) state-assessed commercial vehicles required to be registered with the state that  
79 weigh 12,000 pounds or less.

80 (b) The following tangible personal property is exempt from the statewide uniform fee  
81 imposed by this section:

82 (i) aircraft;

83 [~~(ii) vintage vehicles as defined in Section 41-21-1;~~]

84 [~~(iii)~~] (ii) tangible personal property subject to a uniform fee imposed by:

85 (A) Section 59-2-405;

86 (B) Section 59-2-405.2; or

87 (C) Section 59-2-405.3; and

88 [~~(iv)~~] (iii) tangible personal property that is exempt from state or county ad valorem  
89 property taxes under the laws of this state or of the federal government.

90 (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,  
91 the uniform fee for purposes of this section is as follows:

92	Age of Vehicle	Uniform Fee
93	12 or more years	\$10
94	9 or more years but less than 12 years	\$50
95	6 or more years but less than 9 years	\$80
96	3 or more years but less than 6 years	\$110
97	Less than 3 years	\$150

98 (b) For registrations under Section 41-1a-215.5, beginning on January 1, 2007, the  
99 uniform fee for purposes of this section is as follows:

100	Age of Vehicle	Uniform Fee
101	12 or more years	\$5
102	9 or more years but less than 12 years	\$25
103	6 or more years but less than 9 years	\$40
104	3 or more years but less than 6 years	\$55
105	Less than 3 years	\$75

106 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a  
107 motor vehicle issued a temporary sports event registration certificate in accordance with  
108 Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period  
109 specified on the temporary sports event registration certificate regardless of the age of the  
110 motor vehicle.

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

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

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

121 distributed.

122 Section 3. **Effective date.**

123 This bill takes effect on January 1, 2009.

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**Legislative Review Note**  
**as of 1-31-08 11:51 AM**

**Office of Legislative Research and General Counsel**

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**H.B. 373 - Uniform Fees on Vintage Motor Vehicles**

**Fiscal Note**

2008 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for businesses. There is the potential for local governments to increase revenue by \$7,000. There will be a corresponding increase in fees paid by certain individuals.

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