

Representative Wayne A. Harper proposes the following substitute bill:

UNIFORM FEES ON VINTAGE MOTOR

VEHICLES

2008 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

Senate Sponsor: _____

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:

- ▶ provides that vintage vehicles are subject to annual registration;
- ▶ provides that vintage vehicles are exempt from paying the renewal of registration fees;
- ▶ repeals the exemption from statewide uniform fees for vintage motor vehicles; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

This bill takes effect on January 1, 2009.

Utah Code Sections Affected:

AMENDS:

41-1a-205, as last amended by Laws of Utah 2005, Chapter 2

1st Sub. H.B. 373



- 26 **41-1a-226**, as last amended by Laws of Utah 1999, Chapter 217
- 27 **41-1a-402**, as last amended by Laws of Utah 2007, Chapter 220
- 28 **41-1a-1206**, as last amended by Laws of Utah 2007, Chapter 274
- 29 **41-1a-1209**, as last amended by Laws of Utah 1993, Chapter 222
- 30 **41-6a-1642**, as last amended by Laws of Utah 2005, Chapter 229 and renumbered and
- 31 amended by Laws of Utah 2005, Chapter 2
- 32 **53-8-205**, as last amended by Laws of Utah 2003, Chapter 108
- 33 **59-2-405**, as last amended by Laws of Utah 2005, Chapters 217 and 244
- 34 **59-2-405.1**, as last amended by Laws of Utah 2006, Chapter 164

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

37 Section 1. Section **41-1a-205** is amended to read:

38 **41-1a-205. Safety inspection certificate required for renewal or registration of**
39 **motor vehicle -- Exemptions.**

40 (1) If required in the current year, a safety inspection certificate, as required by Section
41 53-8-205, or proof of exemption from safety inspection shall be presented at the time of, and as
42 a condition of, registration or renewal of registration of a motor vehicle.

43 (2) (a) Except as provided in Subsections (2)(b), (c), and (d), the safety inspection
44 required under this section may be made no more than two months prior to the renewal of
45 registration.

46 (b) (i) If the title of a used motor vehicle is being transferred, a safety inspection
47 certificate issued for the motor vehicle during the previous two months may be used to satisfy
48 the requirement under Subsection (1).

49 (ii) If the transferor is a licensed and bonded used motor vehicle dealer, a safety
50 inspection certificate issued for the motor vehicle in a licensed and bonded motor vehicle
51 dealer's name during the previous six months may be used to satisfy the requirement under
52 Subsection (1).

53 (c) If the title of a leased vehicle is being transferred to the lessee of the vehicle, a
54 safety inspection certificate issued during the previous six months may be used to satisfy the
55 requirement under Subsection (1).

56 (d) If the motor vehicle is part of a fleet of 101 or more vehicles, the safety inspection

57 required under this section may be made no more than 11 months prior to the renewal of
58 registration.

59 (3) The following motor vehicles are exempt from this section:

60 (a) a new motor vehicle when registered the first time, if:

61 (i) a new car predelivery inspection has been made by a dealer;

62 (ii) the dealer provides a written disclosure statement listing any known deficiency,
63 existing with the new motor vehicle at the time of delivery, that would cause the motor vehicle
64 to fail a safety inspection given in accordance with Section 53-8-205; and

65 (iii) the buyer signs the disclosure statement to acknowledge that the buyer has read
66 and understands the listed deficiencies; [~~and~~]

67 (b) a motor vehicle required to be registered under this chapter that bears a dealer plate
68 or other special plate under Title 41, Chapter 3, Part 5, Special Dealer License Plates, except
69 that if the motor vehicle is propelled by its own power and is not being moved for repair or
70 dismantling, the motor vehicle shall comply with Section 41-6a-1601 regarding safe
71 mechanical condition[~~;~~]; and

72 (c) a vintage vehicle as defined in Section 41-21-1.

73 (4) (a) A safety inspection certificate shall be displayed on:

74 (i) all registered commercial motor vehicles with a gross vehicle weight rating of
75 26,000 pounds or more;

76 (ii) a motor vehicle with three or more axles, pulling a trailer, or pulling a trailer with
77 multiple axles;

78 (iii) a combination unit; and

79 (iv) a bus or van for hire.

80 (b) A commercial vehicle under Subsection (4)(a) is exempt from the requirements of
81 Subsection (1).

82 (5) A motor vehicle may be sold and the title assigned to the new owner without a
83 valid safety inspection, but the motor vehicle may not be registered in the new owner's name
84 until the motor vehicle complies with this section.

85 Section 2. Section **41-1a-226** is amended to read:

86 **41-1a-226. Vintage vehicle -- Signed statement -- Registration certificate.**

87 [~~(+)~~] The owner of a vintage vehicle applying for registration under this part shall

88 provide a signed statement certifying that the vintage vehicle is owned and operated for the
89 purposes enumerated in Section 41-21-1 and that the vintage vehicle has been inspected and
90 found safe to operate on the highways of this state.

91 ~~[(2) The registration certificate issued under this part need not specify the weight of the~~
92 ~~vintage vehicle.]~~

93 Section 3. Section **41-1a-402** is amended to read:

94 **41-1a-402. Required colors, numerals, and letters -- Expiration.**

95 (1) Each license plate shall have displayed on it:

96 (a) the registration number assigned to the vehicle for which it is issued;

97 (b) the name of the state; and

98 (c) a registration decal showing the date of expiration displayed in accordance with
99 Subsection (6).

100 (2) If registration is extended by affixing a registration decal to the license plate, the
101 expiration date of the decal governs the expiration date of the license plate.

102 (3) Except as provided in Subsection (4), each original license plate that is not one of
103 the special group license plates issued under Section 41-1a-418 shall be a:

104 (a) statehood centennial license plate with the same color, design, and slogan as the
105 plates issued in conjunction with the statehood centennial; or

106 (b) Ski Utah license plate.

107 (4) Beginning on the date that the division determines the existing inventories of
108 statehood centennial license plates and Ski Utah license plates are exhausted, each license plate
109 that is not one of the special group license plates issued under Section 41-1a-418 shall:

110 (a) display the "Life Elevated" slogan; and

111 (b) have a color and design approved by the 57th Legislature in the 2007 General
112 Session that features:

113 (i) a skier with the "Greatest Snow on Earth" slogan; or

114 (ii) Delicate Arch.

115 (5) (a) Except as provided under Subsection 41-1a-215(2), license plates shall be
116 renewed annually.

117 (b) (i) ~~[Except as provided in Subsection (5)(b)(ii), the]~~ The division shall issue the
118 vehicle owner a month decal and a year decal upon the vehicle's first registration with the

119 division.

120 ~~[(ii) The provisions of Subsection (5)(b)(i) do not apply to a vehicle issued a vintage~~
121 ~~vehicle license plate in accordance with Section 41-1a-418(1)(c)(ii).]~~

122 ~~[(iii)]~~ (ii) The division shall issue the vehicle owner only a year decal upon subsequent
123 renewals of registration to validate registration renewal.

124 (6) The decals issued in accordance with Subsection (5) shall be applied as follows:

125 (a) for license plates issued beginning in 1974 through 1985, decals displayed on
126 license plates with black lettering on a white background shall be applied to the lower left-hand
127 corner of the rear of the license plate vehicles;

128 (b) decals displayed on statehood centennial license plates and on Ski Utah license
129 plates issued in accordance with Subsection (3) shall be applied to the upper left-hand corner of
130 the rear license plate;

131 (c) decals displayed on special group license plates issued in accordance with Section
132 41-1a-418 shall be applied to the upper right-hand corner of the license plate unless there is a
133 plate indentation on the upper left-hand corner of the license plate;

134 (d) decals displayed on license plates with the "Life Elevated" slogan issued in
135 accordance with Subsection (4) shall be applied in the upper left-hand corner for the month
136 decal and the upper right-hand corner for the year decal;

137 (e) decals issued for truck tractors shall be applied to the front license plate in the
138 position described in Subsection (6)(a), (b), or (d);

139 (f) decals issued for motorcycles shall be applied to the upper corner of the license
140 plate opposite the word "Utah"; and

141 (g) decals displayed on license plates issued under Section 41-1a-416 shall be applied
142 as appropriate for the year of the plate.

143 (7) (a) The month decal issued in accordance with Subsection (5) shall be displayed on
144 the license plate in the left position.

145 (b) The year decal issued in accordance with Subsection (5) shall be displayed on the
146 license plate in the right position.

147 (8) The current year decal issued in accordance with Subsection (5) shall be placed
148 over the previous year decal.

149 (9) If a license plate, month decal, or year decal is lost or destroyed, a replacement shall

150 be issued upon application and payment of the fees required under Section 41-1a-1211 or
151 41-1a-1212.

152 Section 4. Section **41-1a-1206** is amended to read:

153 **41-1a-1206. Registration fees -- Fees by gross laden weight.**

154 (1) Except as provided in Subsection (2), at the time application is made for
155 registration or renewal of registration of a vehicle or combination of vehicles under this
156 chapter, a registration fee shall be paid to the division as follows:

157 (a) \$22.50 for each motorcycle;

158 (b) \$21 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding
159 motorcycles;

160 (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202
161 or is registered under Section 41-1a-301:

162 (i) \$11 for each trailer or semitrailer over 750 pounds gross unladen weight; or

163 (ii) \$8.50 for each commercial trailer or commercial semitrailer of 750 pounds or less
164 gross unladen weight;

165 (d) (i) \$33 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds
166 gross laden weight; plus

167 (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight; and

168 (e) (i) \$49.50 for each motor vehicle or combination of motor vehicles, excluding farm
169 trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus

170 (ii) \$18.50 for each 2,000 pounds over 14,000 pounds gross laden weight.

171 (2) (a) The initial registration fee for a vintage vehicle is \$20.

172 (b) A vintage vehicle is exempt from the renewal of registration fees under Subsection
173 (1).

174 [~~(b)~~] (c) A vehicle with a Purple Heart special group license plate issued in accordance
175 with Section 41-1a-421 is exempt from the registration fees under Subsection (1).

176 (3) If a motor vehicle is operated in combination with a semitrailer or trailer, each
177 motor vehicle shall register for the total gross laden weight of all units of the combination if the
178 total gross laden weight of the combination exceeds 12,000 pounds.

179 (4) (a) Registration fee categories under this section are based on the gross laden
180 weight declared in the licensee's application for registration.

181 (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part
182 of 2,000 pounds is a full unit.

183 (5) The owner of a commercial trailer or commercial semitrailer may, as an alternative
184 to registering under Subsection (1)(c), apply for and obtain a special registration and license
185 plate for a fee of \$110.

186 (6) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm
187 truck unless:

188 (a) the truck meets the definition of a farm truck under Section 41-1a-102; and

189 (b) (i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or

190 (ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner
191 submits to the division a certificate of emissions inspection or a waiver in compliance with
192 Section 41-6a-1642.

193 (7) A violation of Subsection (6) is a class B misdemeanor that shall be punished by a
194 fine of not less than \$200.

195 (8) Trucks used exclusively to pump cement, bore wells, or perform crane services
196 with a crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees
197 required for those vehicles under this section.

198 Section 5. Section **41-1a-1209** is amended to read:

199 **41-1a-1209. Exemptions from registration fees.**

200 (1) A fee may not be charged for the registration of ambulances, law enforcement
201 vehicles, fire engines, and passenger cars and trucks owned and used by the United States
202 government or by the state of Utah or any of its political subdivisions.

203 (2) A fee may not be charged municipal corporations for the issuance of any certificate
204 of title or registration or a duplicate certificate of title or registration.

205 [~~(3) An annual renewal of registration is not required for a vintage vehicle but
206 registration information for vintage vehicle special group license plates must be updated every
207 five years.]~~

208 Section 6. Section **41-6a-1642** is amended to read:

209 **41-6a-1642. Emissions inspection -- County program.**

210 (1) The legislative body of each county required under federal law to utilize a motor
211 vehicle emissions inspection and maintenance program or in which an emissions inspection

212 and maintenance program is necessary to attain or maintain any national ambient air quality
213 standard shall require:

214 (a) a certificate of emissions inspection, a waiver, or other evidence the motor vehicle
215 is exempt from emissions inspection and maintenance program requirements be presented:

216 (i) as a condition of registration or renewal of registration; and

217 (ii) at other times as the county legislative body may require to enforce inspection
218 requirements for individual motor vehicles, except that the county legislative body may not
219 routinely require a certificate of emission inspection, or waiver of the certificate, more often
220 than required under Subsection (6); and

221 (b) compliance with this section for a motor vehicle registered or principally operated
222 in the county and owned by or being used by a department, division, instrumentality, agency, or
223 employee of:

224 (i) the federal government;

225 (ii) the state and any of its agencies; or

226 (iii) a political subdivision of the state, including school districts.

227 (2) (a) The legislative body of a county identified in Subsection (1), in consultation
228 with the Air Quality Board created under Section 19-1-106, shall make regulations or
229 ordinances regarding:

230 (i) emissions standards;

231 (ii) test procedures;

232 (iii) inspections stations;

233 (iv) repair requirements and dollar limits for correction of deficiencies; and

234 (v) certificates of emissions inspections.

235 (b) The regulations or ordinances shall:

236 (i) be made to attain or maintain ambient air quality standards in the county, consistent
237 with the state implementation plan and federal requirements; and

238 (ii) may allow for a phase-in of the program by geographical area.

239 (c) The county legislative body and the Air Quality Board shall give preference to an
240 inspection and maintenance program that is:

241 (i) decentralized, to the extent the decentralized program will attain and maintain
242 ambient air quality standards and meet federal requirements;

243 (ii) the most cost effective means to achieve and maintain the maximum benefit with
244 regard to ambient air quality standards and to meet federal air quality requirements as related to
245 vehicle emissions; and

246 (iii) providing a reasonable phase-out period for replacement of air pollution emission
247 testing equipment made obsolete by the program.

248 (d) The provisions of Subsection (2)(c)(iii) apply only to the extent the phase-out:

249 (i) may be accomplished in accordance with applicable federal requirements; and

250 (ii) does not otherwise interfere with the attainment and maintenance of ambient air
251 quality standards.

252 (3) The following vehicles are exempt from the provisions of this section:

253 (a) an implement of husbandry; ~~and~~

254 (b) a motor vehicle that:

255 (i) meets the definition of a farm truck under Section 41-1a-102; and

256 (ii) has a gross vehicle weight rating of 12,001 pounds or more[-]; and

257 (c) a vintage vehicle as defined in Section 41-21-1.

258 (4) (a) The legislative body of a county identified in Subsection (1) shall exempt a
259 pickup truck, as defined in Section 41-1a-102, with a gross vehicle weight of 12,000 pounds or
260 less from the emission inspection requirements of this section, if the registered owner of the
261 pickup truck provides a signed statement to the legislative body stating the truck is used:

262 (i) by the owner or operator of a farm located on property that qualifies as land in
263 agricultural use under Sections 59-2-502 and 59-2-503; and

264 (ii) exclusively for the following purposes in operating the farm:

265 (A) for the transportation of farm products, including livestock and its products,
266 poultry and its products, floricultural and horticultural products; and

267 (B) in the transportation of farm supplies, including tile, fence, and every other thing or
268 commodity used in agricultural, floricultural, horticultural, livestock, and poultry production
269 and maintenance.

270 (b) The county shall provide to the registered owner who signs and submits a signed
271 statement under this section a certificate of exemption from emission inspection requirements
272 for purposes of registering the exempt vehicle.

273 (5) (a) Subject to Subsection (5)(c), the legislative body of each county required under

274 federal law to utilize a motor vehicle emissions inspection and maintenance program or in
275 which an emissions inspection and maintenance program is necessary to attain or maintain any
276 national ambient air quality standard may require each college or university located in a county
277 subject to this section to require its students and employees who park a motor vehicle not
278 registered in a county subject to this section to provide proof of compliance with an emissions
279 inspection accepted by the county legislative body if the motor vehicle is parked on the college
280 or university campus or property.

281 (b) College or university parking areas that are metered or for which payment is
282 required per use are not subject to the requirements of this Subsection (5).

283 (c) The legislative body of a county shall make the reasons for implementing the
284 provisions of this Subsection (5) part of the record at the time that the county legislative body
285 takes its official action to implement the provisions of this Subsection (5).

286 (6) (a) An emissions inspection station shall issue a certificate of emissions inspection
287 for each motor vehicle that meets the inspection and maintenance program requirements
288 established in rules made under Subsection (2).

289 (b) The frequency of the emissions inspection shall be determined based on the age of
290 the vehicle as determined by model year and shall be required annually subject to the
291 provisions of Subsection (6)(c).

292 (c) (i) To the extent allowed under the current federally approved state implementation
293 plan, in accordance with the federal Clean Air Act, 42 U.S.C. Sec. 7401 et seq., the legislative
294 body of a county identified in Subsection (1) shall only require the emissions inspection every
295 two years for each vehicle.

296 (ii) The provisions of Subsection (6)(c)(i) apply only to a vehicle that is less than six
297 years old on January 1.

298 (d) If an emissions inspection is only required every two years for a vehicle under
299 Subsection (6)(c), the inspection shall be required for the vehicle in:

300 (i) odd-numbered years for vehicles with odd-numbered model years; or

301 (ii) in even-numbered years for vehicles with even-numbered model years.

302 (7) The emissions inspection shall be required within the same time limit applicable to
303 a safety inspection under Section 41-1a-205.

304 (8) (a) A county identified in Subsection (1) shall collect information about and monitor

305 the program.

306 (b) A county identified in Subsection (1) shall supply this information to an appropriate
307 legislative committee, as designated by the Legislative Management Committee, at times
308 determined by the designated committee to identify program needs, including funding needs.

309 (9) If approved by the county legislative body, a county that had an established
310 emissions inspection fee as of January 1, 2002, may increase the established fee that an
311 emissions inspection station may charge by \$2.50 for each year that is exempted from
312 emissions inspections under Subsection (6)(c) up to a \$7.50 increase.

313 Section 7. Section **53-8-205** is amended to read:

314 **53-8-205. Safety inspection required -- Frequency of safety inspection -- Safety**
315 **inspection certificate required -- Out-of-state permits.**

316 (1) (a) Except as provided in Subsection (1)(b), a person may not operate on a highway
317 a motor vehicle required to be registered in this state unless the motor vehicle has passed a
318 safety inspection.

319 (b) Subsection (1)(a) does not apply to:

320 (i) [~~vehicles~~] a vehicle exempt from registration under Section 41-1a-205; [~~and~~]

321 (ii) an off-highway [~~vehicles.~~] vehicle; and

322 (iii) a vintage vehicle as defined in Section 41-21-1.

323 (2) Except as provided in Subsection (3), the frequency of the safety inspection shall be
324 determined based on the age of the vehicle determined by model year and shall:

325 (a) be required each year for a vehicle that is eight or more years old on January 1; or

326 (b) every two years for each vehicle that is less than eight years old on January 1 as
327 follows:

328 (i) in odd-numbered years for a vehicle with an odd-numbered model year; and

329 (ii) in even-numbered years for a vehicle with an even-numbered model year;

330 (c) be made by a safety inspector certified by the division at a safety inspection station
331 authorized by the division;

332 (d) cover an inspection of the motor vehicle mechanism, brakes, and equipment to
333 ensure proper adjustment and condition as required by department rules; and

334 (e) include an inspection for the display of license plates in accordance with Section
335 41-1a-404.

336 (3) (a) A salvage vehicle as defined in Section 41-1a-1001 is required to pass a safety
337 inspection when an application is made for initial registration as a salvage vehicle.

338 (b) After initial registration as a salvage vehicle, the frequency of the safety inspection
339 shall correspond with the model year, as provided in Subsection (2).

340 (4) A safety inspection station shall issue a safety inspection certificate to the owner of
341 each motor vehicle that passes a safety inspection under this section.

342 (5) The division may:

343 (a) authorize the acceptance in this state of a safety inspection certificate issued in
344 another state having a safety inspection law similar to this state; and

345 (b) extend the time within which a safety inspection certificate must be obtained by the
346 resident owner of a vehicle that was not in this state during the time a safety inspection was
347 required.

348 Section 8. Section **59-2-405** is amended to read:

349 **59-2-405. Uniform fee on tangible personal property required to be registered**
350 **with the state -- Distribution of revenues -- Appeals.**

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

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

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

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

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

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

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

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

366 (i) aircraft;

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

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

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

370 (A) Section 59-2-405.1;

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

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

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

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

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

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

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

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

390 Section 9. Section **59-2-405.1** is amended to read:

391 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**
392 **Distribution of revenues -- Appeals.**

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

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

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

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

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

401 (ii) state-assessed commercial vehicles required to be registered with the state that

402 weigh 12,000 pounds or less.

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

405 (i) aircraft;

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

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

408 (A) Section 59-2-405;

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

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

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

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

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

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

Age of Vehicle	Uniform Fee
12 or more years	\$5
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$40
3 or more years but less than 6 years	\$55
Less than 3 years	\$75

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

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

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

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

445 Section 10. **Effective date.**

446 This bill takes effect on January 1, 2009.