

**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



- 26           **41-1a-215**, as last amended by Laws of Utah 2006, Chapter 164
- 27           **41-1a-226**, as last amended by Laws of Utah 1999, Chapter 217
- 28           **41-1a-402**, as last amended by Laws of Utah 2007, Chapter 220
- 29           **41-1a-1206**, as last amended by Laws of Utah 2007, Chapter 274
- 30           **41-1a-1209**, as last amended by Laws of Utah 1993, Chapter 222
- 31           **41-6a-1642**, as last amended by Laws of Utah 2005, Chapter 229 and renumbered and
- 32 amended by Laws of Utah 2005, Chapter 2
- 33           **53-8-205**, as last amended by Laws of Utah 2003, Chapter 108
- 34           **59-2-405**, as last amended by Laws of Utah 2005, Chapters 217 and 244
- 35           **59-2-405.1**, as last amended by Laws of Utah 2006, Chapter 164



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

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

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

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

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

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

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

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

57 (d) If the motor vehicle is part of a fleet of 101 or more vehicles, the safety inspection  
58 required under this section may be made no more than 11 months prior to the renewal of  
59 registration.

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

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

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

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

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

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

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

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

75 (i) all registered commercial motor vehicles with a gross vehicle weight rating of  
76 26,000 pounds or more;

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

79 (iii) a combination unit; and

80 (iv) a bus or van for hire.

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

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

86 Section 2. Section **41-1a-215** is amended to read:

87 **41-1a-215. Staggered registration dates -- Exceptions.**

88 (1) (a) Except as provided under Subsections (2) and (3), every vehicle registration,  
89 every registration card, and every registration plate issued under this chapter for the first  
90 registration of the vehicle in this state, continues in effect for a period of 12 months beginning  
91 with the first day of the calendar month of registration and does not expire until the last day of  
92 the same month in the following year.

93 (b) If the last day of the registration period falls on a day in which the appropriate state  
94 or county offices are not open for business, the registration of the vehicle is extended to  
95 midnight of the next business day.

96 (2) The provisions of Subsection (1) do not apply to the following:

97 (a) registration issued to government vehicles under Section 41-1a-221;

98 (b) registration issued to apportioned vehicles under Section 41-1a-301;

99 (c) multiyear registration issued under Section 41-1a-222;

100 (d) lifetime trailer registration issued under Section 41-1a-1206;

101 (e) partial year registration issued under Section 41-1a-1207;

102 (f) registration issued under Section 41-1a-215.5; or

103 [~~g~~] ~~vintage vehicle registration issued under Section 41-1a-226; or~~

104 [~~h~~] g plates issued to a dealer, dismantler, manufacturer, remanufacturer, and  
105 transporter under Title 41, Chapter 3, Part 5, Special Dealer License Plates.

106 (3) Upon application of the owner or lessee of a fleet of commercial vehicles not  
107 apportioned under Section 41-1a-301 and required to be registered in this state, the State Tax  
108 Commission may permit the vehicles to be registered for a registration period commencing on  
109 the first day of March, June, September, or December of any year and expiring on the last day  
110 of March, June, September, or December in the following year.

111 (4) When the expiration of a registration plate is extended by affixing a registration  
112 decal to it, the expiration of the decal governs the expiration date of the plate.

113 Section 3. Section **41-1a-226** is amended to read:

114 **41-1a-226. Vintage vehicle -- Signed statement -- Registration certificate.**

115 [~~+~~] The owner of a vintage vehicle applying for registration under this part shall  
116 provide a signed statement certifying that the vintage vehicle is owned and operated for the  
117 purposes enumerated in Section 41-21-1 and that the vintage vehicle has been inspected and  
118 found safe to operate on the highways of this state.

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

121           Section 4. Section **41-1a-402** is amended to read:

122           **41-1a-402. Required colors, numerals, and letters -- Expiration.**

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

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

125           (b) the name of the state; and

126           (c) a registration decal showing the date of expiration displayed in accordance with

127 Subsection (6).

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

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

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

134           (b) Ski Utah license plate.

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

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

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

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

142           (ii) Delicate Arch.

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

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

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

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

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

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

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

159            (c) decals displayed on special group license plates issued in accordance with Section  
160 41-1a-418 shall be applied to the upper right-hand corner of the license plate unless there is a  
161 plate indentation on the upper left-hand corner of the license plate;

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

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

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

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

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

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

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

177            (9) If a license plate, month decal, or year decal is lost or destroyed, a replacement shall  
178 be issued upon application and payment of the fees required under Section 41-1a-1211 or  
179 41-1a-1212.

180            Section 5. Section **41-1a-1206** is amended to read:

181 **41-1a-1206. Registration fees -- Fees by gross laden weight.**

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

185 (a) \$22.50 for each motorcycle;

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

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

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

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

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

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

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

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

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

200 (b) A vintage vehicle is exempt from the renewal of registration fees under Subsection

201 (1).

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

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

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

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

211 (5) The owner of a commercial trailer or commercial semitrailer may, as an alternative

212 to registering under Subsection (1)(c), apply for and obtain a special registration and license  
213 plate for a fee of \$110.

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

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

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

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

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

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

226 Section 6. Section **41-1a-1209** is amended to read:

227 **41-1a-1209. Exemptions from registration fees.**

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

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

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

236 Section 7. Section **41-6a-1642** is amended to read:

237 **41-6a-1642. Emissions inspection -- County program.**

238 (1) The legislative body of each county required under federal law to utilize a motor  
239 vehicle emissions inspection and maintenance program or in which an emissions inspection  
240 and maintenance program is necessary to attain or maintain any national ambient air quality  
241 standard shall require:

242 (a) a certificate of emissions inspection, a waiver, or other evidence the motor vehicle



243 is exempt from emissions inspection and maintenance program requirements be presented:

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

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

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

252 (i) the federal government;

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

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

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

258 (i) emissions standards;

259 (ii) test procedures;

260 (iii) inspections stations;

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

262 (v) certificates of emissions inspections.

263 (b) The regulations or ordinances shall:

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

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

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

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

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

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

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

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

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

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

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

282 (b) a motor vehicle that:

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

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

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

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

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

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

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

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

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

301 (5) (a) Subject to Subsection (5)(c), the legislative body of each county required under  
302 federal law to utilize a motor vehicle emissions inspection and maintenance program or in  
303 which an emissions inspection and maintenance program is necessary to attain or maintain any  
304 national ambient air quality standard may require each college or university located in a county

305 subject to this section to require its students and employees who park a motor vehicle not  
306 registered in a county subject to this section to provide proof of compliance with an emissions  
307 inspection accepted by the county legislative body if the motor vehicle is parked on the college  
308 or university campus or property.

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

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

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

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

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

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

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

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

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

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

332 (8) (a) A county identified in Subsection (1) shall collect information about and monitor  
333 the program.

334 (b) A county identified in Subsection (1) shall supply this information to an appropriate  
335 legislative committee, as designated by the Legislative Management Committee, at times

336 determined by the designated committee to identify program needs, including funding needs.

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

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

342 **53-8-205. Safety inspection required -- Frequency of safety inspection -- Safety**  
343 **inspection certificate required -- Out-of-state permits.**

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

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

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

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

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

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

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

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

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

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

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

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

362 (e) include an inspection for the display of license plates in accordance with Section  
363 41-1a-404.

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

366 (b) After initial registration as a salvage vehicle, the frequency of the safety inspection

367 shall correspond with the model year, as provided in Subsection (2).

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

370 (5) The division may:

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

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

376 Section 9. Section **59-2-405** is amended to read:

377 **59-2-405. Uniform fee on tangible personal property required to be registered**  
378 **with the state -- Distribution of revenues -- Appeals.**

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

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

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

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

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

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

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

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

394 (i) aircraft;

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

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

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

398 (A) Section 59-2-405.1;

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

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

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

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

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

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

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

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

418 Section 10. Section **59-2-405.1** is amended to read:

419 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**

420 **Distribution of revenues -- Appeals.**

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

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

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

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

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

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

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

433 (i) aircraft;

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

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

436 (A) Section 59-2-405;

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

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

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

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

443 Age of Vehicle	Uniform Fee
444 12 or more years	\$10
445 9 or more years but less than 12 years	\$50
446 6 or more years but less than 9 years	\$80
447 3 or more years but less than 6 years	\$110
448 Less than 3 years	\$150

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

451 Age of Vehicle	Uniform Fee
452 12 or more years	\$5
453 9 or more years but less than 12 years	\$25
454 6 or more years but less than 9 years	\$40
455 3 or more years but less than 6 years	\$55
456 Less than 3 years	\$75

457 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a  
458 motor vehicle issued a temporary sports event registration certificate in accordance with  
459 Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period

460 specified on the temporary sports event registration certificate regardless of the age of the  
461 motor vehicle.

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

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

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

473 Section 11. **Effective date.**

474 This bill takes effect on January 1, 2009.



---

---

**H.B. 373 2nd Sub. (Gray) - Uniform Fees on Vintage Motor Vehicles**

**Fiscal Note**

2008 General Session

State of Utah

---

---

**State Impact**

Enactment of this bill will not require additional appropriations.

---

**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.

---