

1 **UNIFORM FEES ON CANOES**

2 2009 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Mark A. Wheatley**

5 Senate Sponsor: Gene Davis

---

---

7 **LONG TITLE**

8 **General Description:**

9 This bill amends provisions in the Property Tax Act relating to the annual uniform fees  
10 on canoes.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ amends the definition of "canoe" to include a canoe with an outboard motor; and
- 14 ▶ makes technical changes.

15 **Monies Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 This bill takes effect on January 1, 2010.

19 **Utah Code Sections Affected:**

20 AMENDS:

21 **59-2-405.2**, as last amended by Laws of Utah 2008, Chapters 250 and 382

---

---

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

24 Section 1. Section **59-2-405.2** is amended to read:

25 **59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal**  
26 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length**  
27 **of a vessel.**

28 (1) As used in this section:

29 (a) (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor

30 vehicle that:

31 (A) is an:

32 (I) all-terrain type I vehicle as defined in Section 41-22-2; or

33 (II) all-terrain type II vehicle as defined in Section 41-22-2;

34 (B) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway

35 Vehicles; and

36 (C) has:

37 (I) an engine with more than 150 cubic centimeters displacement;

38 (II) a motor that produces more than five horsepower; or

39 (III) an electric motor; and

40 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a  
41 snowmobile.

42 (b) "Camper" means a camper:

43 (i) as defined in Section 41-1a-102; and

44 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

45 Registration.

46 (c) (i) "Canoe" means a vessel that:

47 (A) is long and narrow;

48 (B) has curved sides; and

49 (C) is tapered:

50 (I) to two pointed ends; or

51 (II) to one pointed end and is blunt on the other end; and

52 (ii) "canoe" includes:

53 (A) a collapsible inflatable canoe;

54 (B) a kayak;

55 (C) a racing shell; ~~or~~

56 (D) a rowing scull~~[-];~~ or

57 (E) notwithstanding the definition of vessel in Subsection (1)(aa), a canoe with an

58 outboard motor.

59 (d) "Dealer" is as defined in Section 41-1a-102.

60 (e) "Jon boat" means a vessel that:

61 (i) has a square bow; and

62 (ii) has a flat bottom.

63 (f) "Motor vehicle" is as defined in Section 41-22-2.

64 (g) "Other motorcycle" means a motor vehicle that:

65 (i) is:

66 (A) a motorcycle as defined in Section 41-1a-102; and

67 (B) designed primarily for use and operation over unimproved terrain;

68 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

69 Registration; and

70 (iii) has:

71 (A) an engine with more than 150 cubic centimeters displacement; or

72 (B) a motor that produces more than five horsepower.

73 (h) (i) "Other trailer" means a portable vehicle without motive power that is primarily  
74 used:

75 (A) to transport tangible personal property; and

76 (B) for a purpose other than a commercial purpose; and

77 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,

78 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a  
79 purpose other than a commercial purpose.

80 (i) "Outboard motor" is as defined in Section 41-1a-102.

81 (j) "Personal watercraft" means a personal watercraft:

82 (i) as defined in Section 73-18-2; and

83 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

84 Boating Act.

85 (k) (i) "Pontoon" means a vessel that:

- 86 (A) is:
- 87 (I) supported by one or more floats; and
- 88 (II) propelled by either inboard or outboard power; and
- 89 (B) is not:
- 90 (I) a houseboat; or
- 91 (II) a collapsible inflatable vessel; and
- 92 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 93 the commission may by rule define the term "houseboat".
- 94 (l) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,
- 95 or reduction:
- 96 (i) of all or a portion of a qualifying payment;
- 97 (ii) granted by a county during the refund period; and
- 98 (iii) received by a qualifying person.
- 99 (m) (i) "Qualifying payment" means the payment made:
- 100 (A) of a uniform statewide fee in accordance with this section:
- 101 (I) by a qualifying person;
- 102 (II) to a county; and
- 103 (III) during the refund period; and
- 104 (B) on an item of qualifying tangible personal property; and
- 105 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction
- 106 for an item of qualifying tangible personal property, the qualifying payment for that qualifying
- 107 tangible personal property is equal to the difference between:
- 108 (A) the payment described in this Subsection (1)(m) for that item of qualifying
- 109 tangible personal property; and
- 110 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 111 (n) "Qualifying person" means a person that paid a uniform statewide fee:
- 112 (i) during the refund period;
- 113 (ii) in accordance with this section; and

- 114 (iii) on an item of qualifying tangible personal property.
- 115 (o) "Qualifying tangible personal property" means a:
- 116 (i) qualifying vehicle; or
- 117 (ii) qualifying watercraft.
- 118 (p) "Qualifying vehicle" means:
- 119 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
- 120 centimeters but 150 or less cubic centimeters;
- 121 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
- 122 centimeters but 150 or less cubic centimeters;
- 123 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
- 124 centimeters but 150 or less cubic centimeters;
- 125 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
- 126 but 150 or less cubic centimeters; or
- 127 (v) a street motorcycle with an engine displacement that is 100 or more cubic
- 128 centimeters but 150 or less cubic centimeters.
- 129 (q) "Qualifying watercraft" means a:
- 130 (i) canoe;
- 131 (ii) collapsible inflatable vessel;
- 132 (iii) jon boat;
- 133 (iv) pontoon;
- 134 (v) sailboat; or
- 135 (vi) utility boat.
- 136 (r) "Refund period" means the time period:
- 137 (i) beginning on January 1, 2006; and
- 138 (ii) ending on December 29, 2006.
- 139 (s) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 140 (t) (i) "Small motor vehicle" means a motor vehicle that:
- 141 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and

- 142 (B) has:
- 143 (I) an engine with 150 or less cubic centimeters displacement; or
- 144 (II) a motor that produces five or less horsepower; and
- 145 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 146 the commission may by rule develop a process for an owner of a motor vehicle to certify
- 147 whether the motor vehicle has:
- 148 (A) an engine with 150 or less cubic centimeters displacement; or
- 149 (B) a motor that produces five or less horsepower.
- 150 (u) "Snowmobile" means a motor vehicle that:
- 151 (i) is a snowmobile as defined in Section 41-22-2;
- 152 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway
- 153 Vehicles; and
- 154 (iii) has:
- 155 (A) an engine with more than 150 cubic centimeters displacement; or
- 156 (B) a motor that produces more than five horsepower.
- 157 (v) "Street motorcycle" means a motor vehicle that:
- 158 (i) is:
- 159 (A) a motorcycle as defined in Section 41-1a-102; and
- 160 (B) designed primarily for use and operation on highways;
- 161 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 162 Registration; and
- 163 (iii) has:
- 164 (A) an engine with more than 150 cubic centimeters displacement; or
- 165 (B) a motor that produces more than five horsepower.
- 166 (w) "Tangible personal property owner" means a person that owns an item of
- 167 qualifying tangible personal property.
- 168 (x) "Tent trailer" means a portable vehicle without motive power that:
- 169 (i) is constructed with collapsible side walls that:

- 170 (A) fold for towing by a motor vehicle; and
- 171 (B) unfold at a campsite;
- 172 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 173 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 174 Registration; and
- 175 (iv) does not require a special highway movement permit when drawn by a
- 176 self-propelled motor vehicle.
- 177 (y) (i) Except as provided in Subsection (1)(y)(ii), "travel trailer" means a travel
- 178 trailer:
- 179 (A) as defined in Section 41-1a-102; and
- 180 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 181 Registration; and
- 182 (ii) notwithstanding Subsection (1)(y)(i), "travel trailer" does not include:
- 183 (A) a camper; or
- 184 (B) a tent trailer.
- 185 (z) (i) "Utility boat" means a vessel that:
- 186 (A) has:
- 187 (I) two or three bench seating;
- 188 (II) an outboard motor; and
- 189 (III) a hull made of aluminum, fiberglass, or wood; and
- 190 (B) does not have:
- 191 (I) decking;
- 192 (II) a permanent canopy; or
- 193 (III) a floor other than the hull; and
- 194 (ii) notwithstanding Subsection (1)(z)(i), "utility boat" does not include a collapsible
- 195 inflatable vessel.
- 196 (aa) "Vessel" means a vessel:
- 197 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and

198 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State  
199 Boating Act.

200 (2) (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),  
201 beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:

202 (i) exempt from the tax imposed by Section 59-2-103; and

203 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees  
204 as provided in this section.

205 (b) The following tangible personal property applies to Subsection (2)(a) if that  
206 tangible personal property is required to be registered with the state:

207 (i) an all-terrain vehicle;

208 (ii) a camper;

209 (iii) an other motorcycle;

210 (iv) an other trailer;

211 (v) a personal watercraft;

212 (vi) a small motor vehicle;

213 (vii) a snowmobile;

214 (viii) a street motorcycle;

215 (ix) a tent trailer;

216 (x) a travel trailer; and

217 (xi) a vessel if that vessel is less than 31 feet in length as determined under Subsection  
218 (6).

219 (3) For purposes of this section, the uniform statewide fees are:

220 (a) for an all-terrain vehicle, an other motorcycle, or a snowmobile:

Age of All-Terrain Vehicle, Other Motorcycle, or Snowmobile	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$20
6 or more years but less than 9 years	\$30
3 or more years but less than 6 years	\$35



226	Less than 3 years	\$45
227	(b) for a camper or a tent trailer:	
228	Age of Camper or Tent Trailer	Uniform Statewide Fee
229	12 or more years	\$10
230	9 or more years but less than 12 years	\$25
231	6 or more years but less than 9 years	\$35
232	3 or more years but less than 6 years	\$50
233	Less than 3 years	\$70
234	(c) for an other trailer:	
235	Age of Other Trailer	Uniform Statewide Fee
236	12 or more years	\$10
237	9 or more years but less than 12 years	\$15
238	6 or more years but less than 9 years	\$20
239	3 or more years but less than 6 years	\$25
240	Less than 3 years	\$30
241	(d) for a personal watercraft:	
242	Age of Personal Watercraft	Uniform Statewide Fee
243	12 or more years	\$10
244	9 or more years but less than 12 years	\$25
245	6 or more years but less than 9 years	\$35
246	3 or more years but less than 6 years	\$45
247	Less than 3 years	\$55
248	(e) for a small motor vehicle:	
249	Age of Small Motor Vehicle	Uniform Statewide Fee
250	6 or more years	\$10
251	3 or more years but less than 6 years	\$15
252	Less than 3 years	\$25
253	(f) for a street motorcycle:	

254	Age of Street Motorcycle	Uniform Statewide Fee
255	12 or more years	\$10
256	9 or more years but less than 12 years	\$35
257	6 or more years but less than 9 years	\$50
258	3 or more years but less than 6 years	\$70
259	Less than 3 years	\$95

260 (g) for a travel trailer:

261	Age of Travel Trailer	Uniform Statewide Fee
262	12 or more years	\$20
263	9 or more years but less than 12 years	\$65
264	6 or more years but less than 9 years	\$90
265	3 or more years but less than 6 years	\$135
266	Less than 3 years	\$175

267 (h) \$10 regardless of the age of the vessel if the vessel is:

268 (i) less than 15 feet in length;

269 (ii) a canoe;

270 (iii) a jon boat; or

271 (iv) a utility boat;

272 (i) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

273	Length of Vessel	Uniform Statewide Fee
274	15 feet or more in length but less than 19 feet in length	\$15
275	19 feet or more in length but less than 23 feet in length	\$25
276	23 feet or more in length but less than 27 feet in length	\$40
277	27 feet or more in length but less than 31 feet in length	\$75

278 (j) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

279 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

280	Age of Vessel	Uniform Statewide Fee
281	12 or more years	\$25

282	9 or more years but less than 12 years	\$65
283	6 or more years but less than 9 years	\$80
284	3 or more years but less than 6 years	\$110
285	Less than 3 years	\$150

286 (k) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
287 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

288	Age of Vessel	Uniform Statewide Fee
289	12 or more years	\$50
290	9 or more years but less than 12 years	\$120
291	6 or more years but less than 9 years	\$175
292	3 or more years but less than 6 years	\$220
293	Less than 3 years	\$275

294 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
295 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

296	Age of Vessel	Uniform Statewide Fee
297	12 or more years	\$100
298	9 or more years but less than 12 years	\$180
299	6 or more years but less than 9 years	\$240
300	3 or more years but less than 6 years	\$310
301	Less than 3 years	\$400

302 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
303 sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

304	Age of Vessel	Uniform Statewide Fee
305	12 or more years	\$120
306	9 or more years but less than 12 years	\$250
307	6 or more years but less than 9 years	\$350
308	3 or more years but less than 6 years	\$500
309	Less than 3 years	\$700

310 (4) Notwithstanding Section 59-2-407, tangible personal property subject to the  
311 uniform statewide fees imposed by this section that is brought into the state shall, as a  
312 condition of registration, be subject to the uniform statewide fees unless all property taxes or  
313 uniform fees imposed by the state of origin have been paid for the current calendar year.

314 (5) (a) The revenues collected in each county from the uniform statewide fees imposed  
315 by this section shall be distributed by the county to each taxing entity in which each item of  
316 tangible personal property subject to the uniform statewide fees is located in the same  
317 proportion in which revenues collected from the ad valorem property tax are distributed.

318 (b) Each taxing entity described in Subsection (5)(a) that receives revenues from the  
319 uniform statewide fees imposed by this section shall distribute the revenues in the same  
320 proportion in which revenues collected from the ad valorem property tax are distributed.

321 (6) (a) For purposes of the uniform statewide fee imposed by this section, the length of  
322 a vessel shall be determined as provided in this Subsection (6).

323 (b) (i) Except as provided in Subsection (6)(b)(ii), the length of a vessel shall be  
324 measured as follows:

325 (A) the length of a vessel shall be measured in a straight line; and

326 (B) the length of a vessel is equal to the distance between the bow of the vessel and the  
327 stern of the vessel.

328 (ii) Notwithstanding Subsection (6)(b)(i), the length of a vessel may not include the  
329 length of:

330 (A) a swim deck;

331 (B) a ladder;

332 (C) an outboard motor; or

333 (D) an appurtenance or attachment similar to Subsections (6)(b)(ii)(A) through (C) as  
334 determined by the commission by rule.

335 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
336 the commission may by rule define what constitutes an appurtenance or attachment similar to  
337 Subsections (6)(b)(ii)(A) through (C).

338 (c) The length of a vessel:  
339 (i) (A) for a new vessel, is the length:  
340 (I) listed on the manufacturer's statement of origin if the length of the vessel measured  
341 under Subsection (6)(b) is equal to the length of the vessel listed on the manufacturer's  
342 statement of origin; or  
343 (II) listed on a form submitted to the commission by a dealer in accordance with  
344 Subsection (6)(d) if the length of the vessel measured under Subsection (6)(b) is not equal to  
345 the length of the vessel listed on the manufacturer's statement of origin; or  
346 (B) for a vessel other than a new vessel, is the length:  
347 (I) corresponding to the model number if the length of the vessel measured under  
348 Subsection (6)(b) is equal to the length of the vessel determined by reference to the model  
349 number; or  
350 (II) listed on a form submitted to the commission by an owner of the vessel in  
351 accordance with Subsection (6)(d) if the length of the vessel measured under Subsection (6)(b)  
352 is not equal to the length of the vessel determined by reference to the model number; and  
353 (ii) (A) is determined at the time of the:  
354 (I) first registration as defined in Section 41-1a-102 that occurs on or after January 1,  
355 2006; or  
356 (II) first renewal of registration that occurs on or after January 1, 2006; and  
357 (B) may be determined after the time described in Subsection (6)(c)(ii)(A) only if the  
358 commission requests that a dealer or an owner submit a form to the commission in accordance  
359 with Subsection (6)(d).  
360 (d) (i) A form under Subsection (6)(c) shall:  
361 (A) be developed by the commission;  
362 (B) be provided by the commission to:  
363 (I) a dealer; or  
364 (II) an owner of a vessel;  
365 (C) provide for the reporting of the length of a vessel;

366 (D) be submitted to the commission at the time the length of the vessel is determined  
367 in accordance with Subsection (6)(c)(ii);

368 (E) be signed by:

369 (I) if the form is submitted by a dealer, that dealer; or

370 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and

371 (F) include a certification that the information set forth in the form is true.

372 (ii) A certification made under Subsection (6)(d)(i)(F) is considered as if made under  
373 oath and subject to the same penalties as provided by law for perjury.

374 (iii) (A) A dealer or an owner that submits a form to the commission under Subsection  
375 (6)(c) is considered to have given the dealer's or owner's consent to an audit or review by:

376 (I) the commission;

377 (II) the county assessor; or

378 (III) the commission and the county assessor.

379 (B) The consent described in Subsection (6)(d)(iii)(A) is a condition to the acceptance  
380 of any form.

381 (7) (a) A county that collected a qualifying payment from a qualifying person during  
382 the refund period shall issue a refund to the qualifying person as described in Subsection  
383 (7)(b) if:

384 (i) the difference described in Subsection (7)(b) is \$1 or more; and

385 (ii) the qualifying person submitted a form in accordance with Subsections (7)(c) and  
386 (d).

387 (b) The refund amount shall be calculated as follows:

388 (i) for a qualifying vehicle, the refund amount is equal to the difference between:

389 (A) the qualifying payment the qualifying person paid on the qualifying vehicle during  
390 the refund period; and

391 (B) the amount of the statewide uniform fee:

392 (I) for that qualifying vehicle; and

393 (II) that the qualifying person would have been required to pay:

394 (Aa) during the refund period; and  
395 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,  
396 Chapter 3, Section 1, been in effect during the refund period; and  
397 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:  
398 (A) the qualifying payment the qualifying person paid on the qualifying watercraft  
399 during the refund period; and  
400 (B) the amount of the statewide uniform fee:  
401 (I) for that qualifying watercraft;  
402 (II) that the qualifying person would have been required to pay:  
403 (Aa) during the refund period; and  
404 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,  
405 Chapter 3, Section 1, been in effect during the refund period.  
406 (c) Before the county issues a refund to the qualifying person in accordance with  
407 Subsection (7)(a) the qualifying person shall submit a form to the county to verify the  
408 qualifying person is entitled to the refund.  
409 (d) (i) A form under Subsection (7)(c) or (8) shall:  
410 (A) be developed by the commission;  
411 (B) be provided by the commission to the counties;  
412 (C) be provided by the county to the qualifying person or tangible personal property  
413 owner;  
414 (D) provide for the reporting of the following:  
415 (I) for a qualifying vehicle:  
416 (Aa) the type of qualifying vehicle; and  
417 (Bb) the amount of cubic centimeters displacement;  
418 (II) for a qualifying watercraft:  
419 (Aa) the length of the qualifying watercraft;  
420 (Bb) the age of the qualifying watercraft; and  
421 (Cc) the type of qualifying watercraft;

422 (E) be signed by the qualifying person or tangible personal property owner; and

423 (F) include a certification that the information set forth in the form is true.

424 (ii) A certification made under Subsection (7)(d)(i)(F) is considered as if made under  
425 oath and subject to the same penalties as provided by law for perjury.

426 (iii) (A) A qualifying person or tangible personal property owner that submits a form  
427 to a county under Subsection (7)(c) or (8) is considered to have given the qualifying person's  
428 consent to an audit or review by:

429 (I) the commission;

430 (II) the county assessor; or

431 (III) the commission and the county assessor.

432 (B) The consent described in Subsection (7)(d)(iii)(A) is a condition to the acceptance  
433 of any form.

434 (e) The county shall make changes to the commission's records with the information  
435 received by the county from the form submitted in accordance with Subsection (7)(c).

436 (8) A county shall change its records regarding an item of qualifying tangible personal  
437 property if the tangible personal property owner submits a form to the county in accordance  
438 with Subsection (7)(d).

439 (9) (a) For purposes of this Subsection (9) "owner of tangible personal property"  
440 means a person that was required to pay a uniform statewide fee:

441 (i) during the refund period;

442 (ii) in accordance with this section; and

443 (iii) on an item of tangible personal property subject to the uniform statewide fees  
444 imposed by this section.

445 (b) A county that collected revenues from uniform statewide fees imposed by this  
446 section during the refund period shall notify an owner of tangible personal property:

447 (i) of the tangible personal property classification changes made to this section  
448 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;

449 (ii) that the owner of tangible personal property may obtain and file a form to modify



450 the county's records regarding the owner's tangible personal property; and  
451 (iii) that the owner may be entitled to a refund pursuant to Subsection (7).  
452 Section 2. **Effective date.**  
453 This bill takes effect on January 1, 2010.