

**UNIFORM FEES ON MOTORCYCLES**

2009 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Brent H. Goodfellow**

House Sponsor: Neal B. Hendrickson

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**LONG TITLE**

**General Description:**

This bill amends provisions in the Property Tax Act relating to the uniform fees for certain motorcycles.

**Highlighted Provisions:**

This bill:

- ▶ defines the term "small street motorcycle";
- ▶ amends the term "street motorcycle";
- ▶ provides a uniform fee for small street motorcycles depending on the age of the small street motorcycle;
- ▶ repeals outdated language relating to a previous refund program; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on January 1, 2010.

**Utah Code Sections Affected:**

AMENDS:

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

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



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

29 **59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal**  
30 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length of**  
31 **a vessel.**

32 (1) As used in this section:

33 (a) (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor  
34 vehicle that:

35 (A) is an:

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

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

38 (B) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway  
39 Vehicles; and

40 (C) has:

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

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

43 (III) an electric motor; and

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

46 (b) "Camper" means a camper:

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

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

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

51 (A) is long and narrow;

52 (B) has curved sides; and

53 (C) is tapered:

54 (I) to two pointed ends; or

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

56 (ii) "canoe" includes:

57 (A) a collapsible inflatable canoe;

58 (B) a kayak;

- 59 (C) a racing shell; or
- 60 (D) a rowing scull.
- 61 (d) "Dealer" is as defined in Section 41-1a-102.
- 62 (e) "Jon boat" means a vessel that:
- 63 (i) has a square bow; and
- 64 (ii) has a flat bottom.
- 65 (f) "Motor vehicle" is as defined in Section 41-22-2.
- 66 (g) "Other motorcycle" means a motor vehicle that:
- 67 (i) is:
- 68 (A) a motorcycle as defined in Section 41-1a-102; and
- 69 (B) designed primarily for use and operation over unimproved terrain;
- 70 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 71 Registration; and
- 72 (iii) has:
- 73 (A) an engine with more than 150 cubic centimeters displacement; or
- 74 (B) a motor that produces more than five horsepower.
- 75 (h) (i) "Other trailer" means a portable vehicle without motive power that is primarily
- 76 used:
- 77 (A) to transport tangible personal property; and
- 78 (B) for a purpose other than a commercial purpose; and
- 79 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
- 80 purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a
- 81 purpose other than a commercial purpose.
- 82 (i) "Outboard motor" is as defined in Section 41-1a-102.
- 83 (j) "Personal watercraft" means a personal watercraft:
- 84 (i) as defined in Section 73-18-2; and
- 85 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 86 Boating Act.
- 87 (k) (i) "Pontoon" means a vessel that:
- 88 (A) is:
- 89 (I) supported by one or more floats; and

90 (II) propelled by either inboard or outboard power; and

91 (B) is not:

92 (I) a houseboat; or

93 (II) a collapsible inflatable vessel; and

94 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
95 commission may by rule define the term "houseboat".

96 [~~(f) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,  
97 or reduction:~~]

98 [~~(i) of all or a portion of a qualifying payment;~~]

99 [~~(ii) granted by a county during the refund period; and]~~

100 [~~(iii) received by a qualifying person.~~]

101 [~~(m) (i) "Qualifying payment" means the payment made:~~]

102 [~~(A) of a uniform statewide fee in accordance with this section:~~]

103 [~~(f) by a qualifying person;~~]

104 [~~(H) to a county; and]~~

105 [~~(III) during the refund period; and]~~

106 [~~(B) on an item of qualifying tangible personal property; and]~~

107 [~~(ii) if a qualifying person received a qualifying adjustment, exemption, or reduction  
108 for an item of qualifying tangible personal property, the qualifying payment for that qualifying  
109 tangible personal property is equal to the difference between:~~]

110 [~~(A) the payment described in this Subsection (1)(m) for that item of qualifying  
111 tangible personal property; and]~~

112 [~~(B) the amount of the qualifying adjustment, exemption, or reduction.]~~

113 [~~(n) "Qualifying person" means a person that paid a uniform statewide fee:~~]

114 [~~(i) during the refund period;~~]

115 [~~(ii) in accordance with this section; and]~~

116 [~~(iii) on an item of qualifying tangible personal property.]~~

117 [~~(o) "Qualifying tangible personal property" means a:~~]

118 [~~(i) qualifying vehicle; or]~~

119 [~~(ii) qualifying watercraft.]~~

120 [~~(p) "Qualifying vehicle" means:~~]

- 121 ~~[(i) an all-terrain vehicle with an engine displacement that is 100 or more cubic~~  
122 ~~centimeters but 150 or less cubic centimeters;]~~
- 123 ~~[(ii) an other motorcycle with an engine displacement that is 100 or more cubic~~  
124 ~~centimeters but 150 or less cubic centimeters;]~~
- 125 ~~[(iii) a small motor vehicle with an engine displacement that is 100 or more cubic~~  
126 ~~centimeters but 150 or less cubic centimeters;]~~
- 127 ~~[(iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters~~  
128 ~~but 150 or less cubic centimeters; or]~~
- 129 ~~[(v) a street motorcycle with an engine displacement that is 100 or more cubic~~  
130 ~~centimeters but 150 or less cubic centimeters;]~~
- 131 ~~[(q) "Qualifying watercraft" means a:~~
- 132 ~~[(i) canoe;]~~
- 133 ~~[(ii) collapsible inflatable vessel;]~~
- 134 ~~[(iii) jon boat;]~~
- 135 ~~[(iv) pontoon;]~~
- 136 ~~[(v) sailboat; or]~~
- 137 ~~[(vi) utility boat.]~~
- 138 ~~[(r) "Refund period" means the time period:]~~
- 139 ~~[(i) beginning on January 1, 2006; and]~~
- 140 ~~[(ii) ending on December 29, 2006.]~~
- 141 ~~[(s) (l) "Sailboat" means a sailboat as defined in Section 73-18-2.~~
- 142 ~~[(t) (m) (i) "Small motor vehicle" means a motor vehicle that:~~
- 143 ~~(A) is required to be registered in accordance with Title 41, Motor Vehicles; and~~
- 144 ~~(B) has:~~
- 145 ~~(I) an engine with 150 or less cubic centimeters displacement; or~~
- 146 ~~(II) a motor that produces five or less horsepower; and~~
- 147 ~~(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the~~  
148 ~~commission may by rule develop a process for an owner of a motor vehicle to certify whether~~  
149 ~~the motor vehicle has:~~
- 150 ~~(A) an engine with 150 or less cubic centimeters displacement; or~~
- 151 ~~(B) a motor that produces five or less horsepower.~~

152 (n) "Small street motorcycle" means a motor vehicle that:  
 153 (i) is:  
 154 (A) a motorcycle as defined in Section 41-1a-102; and  
 155 (B) designed primarily for use and operation on highways;  
 156 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
 157 Registration; and  
 158 (iii) has:  
 159 (A) an engine with:  
 160 (I) 151 cubic centimeters displacement or more; and  
 161 (II) 650 cubic centimeters displacement or less; or  
 162 (B) a motor that produces:  
 163 (I) more than five horsepower; and  
 164 (II) seven horsepower or less.  
 165 ~~(t)~~ (o) "Snowmobile" means a motor vehicle that:  
 166 (i) is a snowmobile as defined in Section 41-22-2;  
 167 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway  
 168 Vehicles; and  
 169 (iii) has:  
 170 (A) an engine with more than 150 cubic centimeters displacement; or  
 171 (B) a motor that produces more than five horsepower.  
 172 ~~(v)~~ (p) "Street motorcycle" means a motor vehicle that:  
 173 (i) is:  
 174 (A) a motorcycle as defined in Section 41-1a-102; and  
 175 (B) designed primarily for use and operation on highways;  
 176 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
 177 Registration; and  
 178 (iii) has:  
 179 (A) an engine with ~~more than 150~~ 651 cubic centimeters displacement or more; or  
 180 (B) a motor that produces more than ~~five~~ seven horsepower.  
 181 ~~(w)~~ (q) "Tangible personal property owner" means a person that owns an item of  
 182 qualifying tangible personal property.

183           ~~[(x)]~~ (r) "Tent trailer" means a portable vehicle without motive power that:  
 184           (i) is constructed with collapsible side walls that:  
 185           (A) fold for towing by a motor vehicle; and  
 186           (B) unfold at a campsite;  
 187           (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;  
 188           (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
 189 Registration; and  
 190           (iv) does not require a special highway movement permit when drawn by a  
 191 self-propelled motor vehicle.

192           ~~[(y)]~~ (s) (i) Except as provided in Subsection (1)~~[(y)]~~(s)(ii), "travel trailer" means a  
 193 travel trailer:  
 194           (A) as defined in Section 41-1a-102; and  
 195           (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
 196 Registration; and  
 197           (ii) notwithstanding Subsection (1)~~[(y)]~~(s)(i), "travel trailer" does not include:  
 198           (A) a camper; or  
 199           (B) a tent trailer.

200           ~~[(z)]~~ (t) (i) "Utility boat" means a vessel that:  
 201           (A) has:  
 202           (I) two or three bench seating;  
 203           (II) an outboard motor; and  
 204           (III) a hull made of aluminum, fiberglass, or wood; and  
 205           (B) does not have:  
 206           (I) decking;  
 207           (II) a permanent canopy; or  
 208           (III) a floor other than the hull; and  
 209           (ii) notwithstanding Subsection (1)~~[(z)]~~(t)(i), "utility boat" does not include a  
 210 collapsible inflatable vessel.

211           ~~[(aa)]~~ (u) "Vessel" means a vessel:  
 212           (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and  
 213           (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

214 Boating Act.

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

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

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

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

222 (i) an all-terrain vehicle;

223 (ii) a camper;

224 (iii) an other motorcycle;

225 (iv) an other trailer;

226 (v) a personal watercraft;

227 (vi) a small motor vehicle;

228 (vii) a small street motorcycle;

229 [~~(vii)~~] (viii) a snowmobile;

230 [~~(viii)~~] (ix) a street motorcycle;

231 [~~(ix)~~] (x) a tent trailer;

232 [~~(x)~~] (xi) a travel trailer; and

233 [~~(xi)~~] (xii) a vessel if that vessel is less than 31 feet in length as determined under

234 Subsection (6).

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

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

237 Age of All-Terrain Vehicle, Other Motorcycle, or Snowmobile Uniform Statewide Fee

238 12 or more years \$10

239 9 or more years but less than 12 years \$20

240 6 or more years but less than 9 years \$30

241 3 or more years but less than 6 years \$35

242 Less than 3 years \$45

243 (b) for a camper or a tent trailer:

244 Age of Camper or Tent Trailer Uniform Statewide Fee



245	12 or more years	\$10
246	9 or more years but less than 12 years	\$25
247	6 or more years but less than 9 years	\$35
248	3 or more years but less than 6 years	\$50
249	Less than 3 years	\$70
250	(c) for an other trailer:	
251	Age of Other Trailer	Uniform Statewide Fee
252	12 or more years	\$10
253	9 or more years but less than 12 years	\$15
254	6 or more years but less than 9 years	\$20
255	3 or more years but less than 6 years	\$25
256	Less than 3 years	\$30
257	(d) for a personal watercraft:	
258	Age of Personal Watercraft	Uniform Statewide Fee
259	12 or more years	\$10
260	9 or more years but less than 12 years	\$25
261	6 or more years but less than 9 years	\$35
262	3 or more years but less than 6 years	\$45
263	Less than 3 years	\$55
264	(e) for a small motor vehicle:	
265	Age of Small Motor Vehicle	Uniform Statewide Fee
266	6 or more years	\$10
267	3 or more years but less than 6 years	\$15
268	Less than 3 years	\$25
269	<u>(f) for a small street motorcycle:</u>	
270	<u>Age of Small Street Motorcycle</u>	<u>Uniform Statewide Fee</u>
271	<u>6 or more years</u>	<u>\$15</u>
272	<u>3 or more years but less than 6 years</u>	<u>\$20</u>
273	<u>Less than 3 years</u>	<u>\$35</u>
274	[(f)] (g) for a street motorcycle:	
275	Age of Street Motorcycle	Uniform Statewide Fee

276	12 or more years	\$10
277	9 or more years but less than 12 years	\$35
278	6 or more years but less than 9 years	\$50
279	3 or more years but less than 6 years	\$70
280	Less than 3 years	<del>[\$95]</del> \$100

281 ~~(g)~~ (h) for a travel trailer:

282	Age of Travel Trailer	Uniform Statewide Fee
283	12 or more years	\$20
284	9 or more years but less than 12 years	\$65
285	6 or more years but less than 9 years	\$90
286	3 or more years but less than 6 years	\$135
287	Less than 3 years	\$175

288 ~~(h)~~ (i) \$10 regardless of the age of the vessel if the vessel is:

289 (i) less than 15 feet in length;

290 (ii) a canoe;

291 (iii) a jon boat; or

292 (iv) a utility boat;

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

294	Length of Vessel	Uniform Statewide Fee
295	15 feet or more in length but less than 19 feet in length	\$15
296	19 feet or more in length but less than 23 feet in length	\$25
297	23 feet or more in length but less than 27 feet in length	\$40
298	27 feet or more in length but less than 31 feet in length	\$75

299 ~~(j)~~ (k) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 300 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

301	Age of Vessel	Uniform Statewide Fee
302	12 or more years	\$25
303	9 or more years but less than 12 years	\$65
304	6 or more years but less than 9 years	\$80
305	3 or more years but less than 6 years	\$110
306	Less than 3 years	\$150

307           ~~[(k)]~~ (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 308 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

309           Age of Vessel	Uniform Statewide Fee
310           12 or more years	\$50
311           9 or more years but less than 12 years	\$120
312           6 or more years but less than 9 years	\$175
313           3 or more years but less than 6 years	\$220
314           Less than 3 years	\$275

315           ~~[(l)]~~ (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat,  
 316 pontoon, sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

317           Age of Vessel	Uniform Statewide Fee
318           12 or more years	\$100
319           9 or more years but less than 12 years	\$180
320           6 or more years but less than 9 years	\$240
321           3 or more years but less than 6 years	\$310
322           Less than 3 years	\$400

323           ~~[(m)]~~ (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat,  
 324 pontoon, sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

325           Age of Vessel	Uniform Statewide Fee
326           12 or more years	\$120
327           9 or more years but less than 12 years	\$250
328           6 or more years but less than 9 years	\$350
329           3 or more years but less than 6 years	\$500
330           Less than 3 years	\$700

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

335           (5) (a) The revenues collected in each county from the uniform statewide fees imposed  
 336 by this section shall be distributed by the county to each taxing entity in which each item of  
 337 tangible personal property subject to the uniform statewide fees is located in the same

338 proportion in which revenues collected from the ad valorem property tax are distributed.

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

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

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

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

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

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

351 (A) a swim deck;

352 (B) a ladder;

353 (C) an outboard motor; or

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

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

359 (c) The length of a vessel:

360 (i) (A) for a new vessel, is the length:

361 (I) listed on the manufacturer's statement of origin if the length of the vessel measured  
362 under Subsection (6)(b) is equal to the length of the vessel listed on the manufacturer's  
363 statement of origin; or

364 (II) listed on a form submitted to the commission by a dealer in accordance with  
365 Subsection (6)(d) if the length of the vessel measured under Subsection (6)(b) is not equal to  
366 the length of the vessel listed on the manufacturer's statement of origin; or

367 (B) for a vessel other than a new vessel, is the length:

368 (I) corresponding to the model number if the length of the vessel measured under

369 Subsection (6)(b) is equal to the length of the vessel determined by reference to the model  
370 number; or

371 (II) listed on a form submitted to the commission by an owner of the vessel in  
372 accordance with Subsection (6)(d) if the length of the vessel measured under Subsection (6)(b)  
373 is not equal to the length of the vessel determined by reference to the model number; and

374 (ii) (A) is determined at the time of the:

375 (I) first registration as defined in Section 41-1a-102 that occurs on or after January 1,  
376 2006; or

377 (II) first renewal of registration that occurs on or after January 1, 2006; and

378 (B) may be determined after the time described in Subsection (6)(c)(ii)(A) only if the  
379 commission requests that a dealer or an owner submit a form to the commission in accordance  
380 with Subsection (6)(d).

381 (d) (i) A form under Subsection (6)(c) shall:

382 (A) be developed by the commission;

383 (B) be provided by the commission to:

384 (I) a dealer; or

385 (II) an owner of a vessel;

386 (C) provide for the reporting of the length of a vessel;

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

389 (E) be signed by:

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

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

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

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

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

397 (I) the commission;

398 (II) the county assessor; or

399 (III) the commission and the county assessor.

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

402 ~~[(7) (a) A county that collected a qualifying payment from a qualifying person during~~  
403 ~~the refund period shall issue a refund to the qualifying person as described in Subsection (7)(b)~~  
404 ~~if:]~~

405 ~~[(i) the difference described in Subsection (7)(b) is \$1 or more; and]~~

406 ~~[(ii) the qualifying person submitted a form in accordance with Subsections (7)(c) and~~  
407 ~~(d).]~~

408 ~~[(b) The refund amount shall be calculated as follows:]~~

409 ~~[(i) for a qualifying vehicle, the refund amount is equal to the difference between:]~~

410 ~~[(A) the qualifying payment the qualifying person paid on the qualifying vehicle during~~  
411 ~~the refund period; and]~~

412 ~~[(B) the amount of the statewide uniform fee:]~~

413 ~~[(F) for that qualifying vehicle; and]~~

414 ~~[(H) that the qualifying person would have been required to pay:]~~

415 ~~[(Aa) during the refund period; and]~~

416 ~~[(Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,~~  
417 ~~Chapter 3, Section 1, been in effect during the refund period; and]~~

418 ~~[(ii) for a qualifying watercraft, the refund amount is equal to the difference between:]~~

419 ~~[(A) the qualifying payment the qualifying person paid on the qualifying watercraft~~  
420 ~~during the refund period; and]~~

421 ~~[(B) the amount of the statewide uniform fee:]~~

422 ~~[(F) for that qualifying watercraft;]~~

423 ~~[(H) that the qualifying person would have been required to pay:]~~

424 ~~[(Aa) during the refund period; and]~~

425 ~~[(Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,~~  
426 ~~Chapter 3, Section 1, been in effect during the refund period.]~~

427 ~~[(c) Before the county issues a refund to the qualifying person in accordance with~~  
428 ~~Subsection (7)(a) the qualifying person shall submit a form to the county to verify the~~  
429 ~~qualifying person is entitled to the refund.]~~

430 ~~[(d) (i) A form under Subsection (7)(c) or (8) shall:]~~

431 ~~[(A) be developed by the commission;]~~  
432 ~~[(B) be provided by the commission to the counties;]~~  
433 ~~[(C) be provided by the county to the qualifying person or tangible personal property~~  
434 ~~owner;]~~  
435 ~~[(D) provide for the reporting of the following:]~~  
436 ~~[(f) for a qualifying vehicle:]~~  
437 ~~[(Aa) the type of qualifying vehicle; and]~~  
438 ~~[(Bb) the amount of cubic centimeters displacement;]~~  
439 ~~[(H) for a qualifying watercraft:]~~  
440 ~~[(Aa) the length of the qualifying watercraft;]~~  
441 ~~[(Bb) the age of the qualifying watercraft; and]~~  
442 ~~[(Cc) the type of qualifying watercraft;]~~  
443 ~~[(E) be signed by the qualifying person or tangible personal property owner; and]~~  
444 ~~[(F) include a certification that the information set forth in the form is true:]~~  
445 ~~[(ii) A certification made under Subsection (7)(d)(i)(F) is considered as if made under~~  
446 ~~oath and subject to the same penalties as provided by law for perjury.]~~  
447 ~~[(iii) (A) A qualifying person or tangible personal property owner that submits a form~~  
448 ~~to a county under Subsection (7)(c) or (8) is considered to have given the qualifying person's~~  
449 ~~consent to an audit or review by:]~~  
450 ~~[(f) the commission;]~~  
451 ~~[(H) the county assessor; or]~~  
452 ~~[(H) the commission and the county assessor.]~~  
453 ~~[(B) The consent described in Subsection (7)(d)(iii)(A) is a condition to the acceptance~~  
454 ~~of any form.]~~  
455 ~~[(e) The county shall make changes to the commission's records with the information~~  
456 ~~received by the county from the form submitted in accordance with Subsection (7)(c).]~~  
457 ~~[(8) A county shall change its records regarding an item of qualifying tangible personal~~  
458 ~~property if the tangible personal property owner submits a form to the county in accordance~~  
459 ~~with Subsection (7)(d).]~~  
460 ~~[(9) (a) For purposes of this Subsection (9) "owner of tangible personal property"~~  
461 ~~means a person that was required to pay a uniform statewide fee:]~~

462           ~~[(i) during the refund period;]~~  
463           ~~[(ii) in accordance with this section; and]~~  
464           ~~[(iii) on an item of tangible personal property subject to the uniform statewide fees~~  
465 ~~imposed by this section.]~~  
466           ~~[(b) A county that collected revenues from uniform statewide fees imposed by this~~  
467 ~~section during the refund period shall notify an owner of tangible personal property:]~~  
468           ~~[(i) of the tangible personal property classification changes made to this section~~  
469 ~~pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;]~~  
470           ~~[(ii) that the owner of tangible personal property may obtain and file a form to modify~~  
471 ~~the county's records regarding the owner's tangible personal property; and]~~  
472           ~~[(iii) that the owner may be entitled to a refund pursuant to Subsection (7).]~~  
473           Section 2. **Effective date.**  
474           This bill takes effect on January 1, 2010.

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Legislative Review Note  
as of 2-26-09 2:53 PM

Office of Legislative Research and General Counsel