

**MOTOR HOME TAXES AND FEES**

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Don L. Ipson**

Senate Sponsor: John L. Valentine

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**LONG TITLE**

**General Description:**

This bill addresses the fee in lieu of property tax on motor homes.

**Highlighted Provisions:**

This bill:

- ▶ addresses the fee in lieu of property tax on motor homes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

**AMENDS:**

**59-2-405.3**, as enacted by Laws of Utah 2005, Chapter 217

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

Section 1. Section **59-2-405.3** is amended to read:

**59-2-405.3. Uniform statewide fee on motor homes -- Distribution of revenues.**

(1) For purposes of this section, "motor home" means:

(a) a motor home, as defined in Section 13-14-102, that is required to be registered with the state; or

(b) a self-propelled vehicle that is:



28 (i) modified for primary use as a temporary dwelling for travel, recreational, or  
29 vacation use; and

30 (ii) required to be registered with the state.

31 (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),  
32 beginning on January 1, 2006, a motor home is:

33 (a) exempt from the tax imposed by Section 59-2-103; and

34 (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee  
35 as provided in Subsection (3).

36 (3) The uniform statewide fee described in Subsection (2)(b) is:

37 (a) beginning on January 1, 2006, and ending December 31, 2007, 1.25% of the fair  
38 market value of the motor home, as established by the commission; and

39 (b) beginning on January 1, 2008, 1% of the fair market value of the motor home, as  
40 established by the commission.

41 (4) ~~H~~→ (a) ←~~H~~ Notwithstanding Section 59-2-407 and subject to Subsection

41a ~~H~~→ [~~59-2-402(2)~~] (4)(b) ←~~H~~ , a motor

42 home subject to the uniform statewide fee imposed by this section that is brought into the state  
43 shall, as a condition of registration, be subject to the uniform statewide fee unless all property  
44 taxes or uniform fees imposed by the state of origin have been paid for the current calendar  
45 year.

45a ~~H~~→ (b) **Subsection (4)(a) does not apply to a motor home that is:**

45b **(i) brought into the state for the sole purpose of selling the motor home to a licensed**  
45c **dealer; and**

45d **(ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.** ←~~H~~

46 (5) (a) Each county shall distribute the revenue collected by the county from the  
47 uniform statewide fee imposed by this section to each taxing entity in which each motor home  
48 subject to the uniform statewide fee is located in the same proportion in which revenue  
49 collected from the ad valorem property tax is distributed.

50 (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the  
51 uniform statewide fee imposed by this section shall distribute the revenue in the same  
52 proportion in which revenue collected from the ad valorem property tax is distributed.

53 (6) An appeal relating to the uniform statewide fee imposed on a motor home by this  
54 section shall be filed pursuant to Section 59-2-1005.

**Legislative Review Note**  
as of 2-16-11 2:19 PM

**Office of Legislative Research and General Counsel**

# FISCAL NOTE

H.B. 371

SHORT TITLE: **Motor Home Taxes and Fees**

SPONSOR: **Ipson, D.**

2011 GENERAL SESSION, STATE OF UTAH

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.

2/22/2011, 02:08 PM, Lead Analyst: Wilko, A./Attorney: RHR

Office of the Legislative Fiscal Analyst