

**1st Sub. S.B. 239**

**MOTOR AND SPECIAL FUEL TAX AMENDMENTS**

Senator **Kevin T. Van Tassell** proposes the following amendments:

1. *Page 1, Line 21:*

21           ▶       repeals certain tax rate decal posting requirements; ~~{-and-}~~ =  
                  ▶       increases the amount of the cap on the motor fuel tax revenue refund into the Off-Highway  
                  Vehicle Account; and

2. *Page 2, Lines 54 through 55*

*Senate Committee Amendments  
3-1-2011:*

54           (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
55   the commission ~~{-shall-}~~ may make rules implementing the provisions of this Subsection (1)(c).

3. *Page 4, Lines 94 through 97:*

94           (8) (a) The commission shall refund annually into the Off-Highway Vehicle Account in  
95   the General Fund an amount equal to the lesser of the following:  
96           (i) .5% of the motor fuel tax revenues collected under this section; or  
97           (ii) ~~{-\$1,050,000-}~~ \$1,300,000 .