

## HB0133S01 compared with HB0133

~~{deleted text}~~ shows text that was in HB0133 but was deleted in HB0133S01.

inserted text shows text that was not in HB0133 but was inserted into HB0133S01.

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Representative Jeremy A. Peterson proposes the following substitute bill:

### VEHICLE REGISTRATION AMENDMENTS

2012 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor:** Jeremy A. Peterson

**Senate Sponsor:** \_\_\_\_\_

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#### LONG TITLE

##### General Description:

This bill modifies provisions relating to motor vehicle registrations.

##### Highlighted Provisions:

This bill:

- ▶ provides that a person may register a motorcycle or motor vehicle of 12,000 pounds or less gross laden weight for a six-month period that begins on the first day of the calendar month of registration and expires on the last day of the sixth month of registration when the Motor Vehicle Division has implemented the GenTax System;
- ▶ provides that if the application for renewal of registration is for a six-month registration period, a safety inspection certificate or an emissions inspection certificate issued during the previous eight months may be used to satisfy the safety inspection or emissions requirement;

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- ▶ amends the amount of certain taxes and fees for a six-month registration and the disposition of those fees; and
- ▶ makes conforming changes.

### Money Appropriated in this Bill:

None

### Other Special Clauses:

This bill takes effect on July 1, 2013.

### Utah Code Sections Affected:

AMENDS:

- 41-1a-205**, as last amended by Laws of Utah 2008, Chapters 36 and 210
- 41-1a-215**, as last amended by Laws of Utah 2010, Chapter 295
- 41-1a-215.5**, as enacted by Laws of Utah 2006, Chapter 164
- 41-1a-216**, as last amended by Laws of Utah 1996, Chapter 81
- 41-1a-1201**, as last amended by Laws of Utah 2011, Chapters 189 and 268
- 41-1a-1204**, as last amended by Laws of Utah 2007, Chapter 274
- 41-1a-1206**, as last amended by Laws of Utah 2011, Chapter 268
- 41-1a-1218**, as last amended by Laws of Utah 2007, Chapter 274
- 41-1a-1221**, as last amended by Laws of Utah 2011, Chapter 189
- 41-1a-1222**, as last amended by Laws of Utah 2008, Chapter 286
- 41-1a-1223**, as enacted by Laws of Utah 2010, Chapter 295
- 53-3-905**, as last amended by Laws of Utah 2008, Chapter 304
- 59-2-405.1**, as last amended by Laws of Utah 2008, Chapter 210
- 59-2-405.2**, as last amended by Laws of Utah 2009, Chapter 169
- 63J-1-602.2**, as last amended by Laws of Utah 2011, Chapters 189, 284, 303, and 400
- 72-2-118**, as last amended by Laws of Utah 2011, Chapter 189
- 72-2-124**, as last amended by Laws of Utah 2011, Chapter 189

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

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

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

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

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

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

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

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

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

(e) If the application for renewal of registration is for a six-month registration period under Section 41-1a-215.5, a safety inspection certificate issued during the previous eight months may be used to satisfy the requirement under Subsection (1).

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

(i) except as provided in Subsection (3)(b), a new motor vehicle when registered the first time, if:

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

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

(C) the buyer signs the disclosure statement to acknowledge that the buyer has read and understands the listed deficiencies;

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

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

(b) A street-legal all-terrain vehicle registered in accordance with Section 41-6a-1509 is subject to a safety inspection the first time that a person registers an off-highway vehicle as a street-legal all-terrain vehicle.

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

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

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

(iii) a combination unit; and

(iv) a bus or van for hire.

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

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

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

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

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

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

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

- (a) registration issued to government vehicles under Section 41-1a-221;
- (b) registration issued to apportioned vehicles under Section 41-1a-301;
- (c) multiyear registration issued under Section 41-1a-222;
- (d) lifetime trailer registration issued under Section 41-1a-1206;
- (e) partial year registration issued under Section 41-1a-1207;
- (f) a six-month registration issued under Section 41-1a-215.5; or
- (g) plates issued to a dealer, dismantler, manufacturer, remanufacturer, and transporter

under Title 41, Chapter 3, Part 5, Special Dealer License Plates.

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

(b) Upon application of the owner or lessee of a fleet of commercial vehicles apportioned under Section 41-1a-301 and required to be registered in this state, the State Tax Commission may permit the vehicles to be registered for a registration period commencing on the first day of January, April, July, or October of any year and expiring on the last day of March, June, September, or December in the following year.

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

Section 3. Section **41-1a-215.5** is amended to read:

### **41-1a-215.5. Six-month registration.**

~~[(1) As used in this section:]~~

~~[(a) "rental agreement" has the same meaning as defined in Section 31A-22-311;]~~

~~[(b) "rental company" has the same meaning as defined in Section 31A-22-311; and]~~

~~[(c) "rental fleet" means more than 25 motor vehicles that are:]~~

~~[(i) subject to a uniform fee under Section 59-2-405.1;]~~

~~[(ii) owned by a rental company;]~~

~~[(iii) offered for rental without hired drivers through a rental agreement; and]~~

~~[(iv) designated by the registered owner of the motor vehicle as a rental fleet vehicle at~~

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~~the time of registration.]~~

~~[(2) (a) Beginning on January 1, 2007, a rental company owning or leasing a rental fleet]~~

(1) (a) Subject to the requirements of this section, a person may register a motorcycle or motor vehicle [in the rental fleet] of 12,000 pounds or less gross laden weight for a six-month period that begins on the first day of the calendar month of registration and expires on the last day of the sixth month of registration.

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

~~[(3) A motor vehicle registered under this section that remains in the rental fleet at the end of the original registration period shall be registered for 12 months as outlined under Section 41-1a-216.]~~

~~[(4) (2) A registration under [Subsection (2)] this section is subject to this chapter.~~

(3) The option to register a motorcycle or motor vehicle under this section shall be available to a person when the division:

(a) has implemented the division's GenTax system; and

(b) at least 30 days before implementing the division's GenTax system as described in Subsection (3)(a), has provided notice in a conspicuous place on the division's website stating:

(i) the date the commission will implement the GenTax system; and

(ii) that, at the time the commission implements the GenTax system, the option to register a motorcycle or motor vehicle for a six-month registration period will be available.

Section 4. Section **41-1a-216** is amended to read:

### **41-1a-216. Renewal of registration.**

(1) The division may receive applications for registration renewal and issue new registration cards at any time prior to the expiration of the registration, subject to the availability of renewal materials.

(2) (a) ~~[The] Except as provided in Subsections (2)(c) and (3), the new registration shall retain the same expiration month as recorded on the original registration even if the registration has expired[, except as provided in Subsection (3)].~~

(b) ~~[The] Except as provided in Subsection (2)(c), the year of registration expiration~~

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shall be changed to reflect the renewed registration period.

(c) If the application for renewal of registration is for a six-month registration period under Section 41-1a-215.5, the new registration shall be for a six-month registration period that begins with the first day of the calendar month following the last day of the expiration month of the previous registration period as recorded on the original registration even if the registration has expired.

(3) Subsection (2) does not apply if the owner can verify to the satisfaction of the division that the vehicle registration was not renewed prior to its expiration due to the fact that the vehicle was in storage, inoperable, or otherwise out of service.

(4) If the registration renewal application is an application generated by the division through its automated system, the owner need not surrender the last registration card or duplicate.

Section 5. Section **41-1a-1201** is amended to read:

### **41-1a-1201. Disposition of fees.**

(1) All fees received and collected under this part shall be transmitted daily to the state treasurer.

(2) Except as provided in Subsections (3), (6), and (7) and Sections 41-1a-422, 41-1a-1220, 41-1a-1221, and 41-1a-1223 all fees collected under this part shall be deposited in the Transportation Fund.

(3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), and (7) and Section 41-1a-1212 may be used by the commission to cover the costs incurred in issuing license plates under Part 4, License Plates and Registration Indicia.

(4) In accordance with Section 63J-1-602.2, all funds available to the commission for the purchase and distribution of license plates and decals are nonlapsing.

(5) (a) Except as provided in [~~Subsection~~] Subsections (3) and (5)(b) and Section 41-1a-1205, the expenses of the commission in enforcing and administering this part shall be provided for by legislative appropriation from the revenues of the Transportation Fund.

(b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing and administering this part.

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(6) (a) Except as provided in [~~Subsection~~] Subsections (6)(b) and (c), the following portions of the registration fees imposed under Section 41-1a-1206 for each vehicle shall be deposited in the Centennial Highway Fund Restricted Account created under Section 72-2-118:

(i) \$10 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b), (1)(f), (2), and (5);

(ii) \$1 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i), (1)(c)(ii), and (1)(d)(ii);

(iii) \$2 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);

(iv) \$3 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i); and

(v) \$4.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i).

(b) When the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account as determined by the Executive Appropriations Committee under Subsection 72-2-118(6)(d), the portions of the registration fees deposited under Subsection (6)(a) for each vehicle shall be deposited in the Transportation Investment Fund of 2005 created by Section 72-2-124.

(c) (i) ~~†Six~~Seven dollars and seventy-five cents of the registration fees imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited in the Centennial Highway Fund Restricted Account created under Section 72-2-118.

(ii) When the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account as determined by the Executive Appropriations Committee under Subsection 72-2-118(6)(d), the portions of the registration fees deposited under Subsection (6)(c)(i) for each vehicle shall be deposited in the Transportation Investment Fund of 2005 created by Section 72-2-124.

(7) [~~The~~] (a) Except as provided in Subsection (7)(b), the following portions of the registration fees imposed under Section 41-1a-1206 for each vehicle shall be deposited in the Transportation Investment Fund of 2005 created by Section 72-2-124:

[~~(a)~~] (i) \$20 of each registration fee collected under Subsections 41-1a-1206(1)(a), (1)(b), (1)(c), (1)(d)(i), (1)(e)(i), (1)(f), (2)(a), and (5); and



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~~(b)~~ (ii) 50 cents of each registration fee collected under Subsection 41-1a-1206(1)(e)(ii).

(b) ~~{Twelve dollars}~~ The following portions of ~~each~~ the registration ~~fee~~ fees collected ~~under Subsections 41-1a-1206(2)(a) and (b)}~~ for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited in the Transportation Investment Fund of 2005 created by Section 72-2-124~~{}{}~~:

(i) \$15.50 of each registration fee collected under Subsection 41-1a-1206(2)(a); and

(ii) \$15.25 of each registration fee collected under Subsection 41-1a-1206(2)(b).

Section 6. Section **41-1a-1204** is amended to read:

**41-1a-1204. Automobile driver education fee -- Amount -- When paid --**

### **Exception.**

(1) Each year there is levied and shall be paid to the commission the automobile driver education fee.

(2) (a) Except as provided in ~~[Subsection]~~ Subsections (2)(b) and (c), the fee is \$2.50 upon each motor vehicle to be registered~~[-]~~ for a one-year registration period.

(b) The fee is ~~the fee is ~~the fee is~~ ~~\$1}~~ ~~\$2.50}~~ \$0 upon each motor vehicle to be registered under Section 41-1a-215.5 for a six-month registration period.~~

~~(b)~~ (c) The following registrations are exempt from the fee in Subsection (2)(a) or (b):

(i) a motorcycle registration; and

(ii) a registration of a vehicle with a Purple Heart special group license plate issued in accordance with Section 41-1a-421.

Section 7. Section **41-1a-1206** is amended to read:

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

(1) Except as provided in ~~[Subsection]~~ Subsections (2) and (3), at the time application is made for registration or renewal of registration of a vehicle or combination of vehicles under this chapter, a registration fee shall be paid to the division as follows:

(a) \$42.50 for each motorcycle;

(b) \$41 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles;

(c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202

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or is registered under Section 41-1a-301:

(i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or

(ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or less gross unladen weight;

(d) (i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus

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

(e) (i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding farm trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus

(ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight; and

(f) \$45 for each vintage vehicle that is less than 40 years old.

(2) At the time application is made for registration or renewal of registration of a vehicle under this chapter for a six-month registration period under Section 41-1a-215.5, a registration fee shall be paid to the division as follows:

(a) ~~+\$27.50;~~ \$32.75 for each motorcycle; and

(b) ~~+\$26;~~ \$31. ~~+\$50;~~ 75 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles.

~~[(2)]~~ (3) (a) The initial registration fee for a vintage vehicle that is 40 years old or older is \$40.

(b) A vintage vehicle that is 40 years old or older is exempt from the renewal of registration fees under Subsection (1).

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

~~[(3)]~~ (4) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor vehicle shall register for the total gross laden weight of all units of the combination if the total gross laden weight of the combination exceeds 12,000 pounds.

~~[(4)]~~ (5) (a) Registration fee categories under this section are based on the gross laden weight declared in the licensee's application for registration.

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

~~[(5)]~~ (6) The owner of a commercial trailer or commercial semitrailer may, as an

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alternative to registering under Subsection (1)(c), apply for and obtain a special registration and license plate for a fee of \$130.

~~[(6)]~~ (7) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck unless:

- (a) the truck meets the definition of a farm truck under Section 41-1a-102; and
- (b) (i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or
- (ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner submits to the division a certificate of emissions inspection or a waiver in compliance with Section 41-6a-1642.

~~[(7)]~~ (8) A violation of Subsection ~~[(6)]~~ (7) is a class B misdemeanor that shall be punished by a fine of not less than \$200.

~~[(8)]~~ (9) Trucks used exclusively to pump cement, bore wells, or perform crane services with a crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees required for those vehicles under this section.

Section 8. Section **41-1a-1218** is amended to read:

**41-1a-1218. Uninsured motorist identification fee for tracking motor vehicle insurance -- Exemption -- Deposit.**

(1) (a) Except as provided in ~~[Subsection]~~ Subsections (1)(b) and (c), at the time application is made for registration or renewal of registration of a motor vehicle under this chapter, the applicant shall pay an uninsured motorist identification fee of \$1 on each motor vehicle.

(b) Except as provided in Subsection (1)(c), at the time application is made for registration or renewal of registration of a motor vehicle for a six-month registration period under Section 41-1a-215.5, the applicant shall pay an uninsured motorist identification fee of ~~50~~75 cents on each motor vehicle.

~~[(b)]~~ (c) The following are exempt from the fee required under Subsection (1)(a) or (b):

(i) a commercial vehicle registered as part of a fleet under Section 41-1a-222 or Section 41-1a-301;

(ii) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3); and

(iii) a motor vehicle with a Purple Heart special group license plate issued in

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accordance with Section 41-1a-421.

(2) The revenue generated under this section shall be deposited in the Uninsured Motorist Identification Restricted Account created in Section 41-12a-806.

Section 9. Section **41-1a-1221** is amended to read:

### **41-1a-1221. Fees to cover the cost of electronic payments.**

(1) As used in this section:

(a) "Electronic payment" means use of any form of payment processed through electronic means, including credit cards, debit cards, and automatic clearinghouse transactions.

(b) "Electronic payment fee" means the fee assessed to defray:

(i) the charge, discount fee, or processing fee charged by credit card companies or processing agents to process an electronic payment; or

(ii) costs associated with the purchase of equipment necessary for processing electronic payments.

(2) (a) The Motor Vehicle Division may collect an electronic payment fee on all registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and ~~[(2)]~~ (3).

(b) The fee described in Subsection (2)(a):

(i) shall be imposed regardless of the method of payment for a particular transaction; and

(ii) need not be separately identified from the fees imposed for registration and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and ~~[(2)]~~ (3).

(3) The division shall establish the fee according to the procedures and requirements of Section 63J-1-504.

(4) A fee imposed under this section:

(a) shall be deposited in the Electronic Payment Fee Restricted Account created by Section 41-1a-121; and

(b) is not subject to Subsection 63J-2-202(2).

Section 10. Section **41-1a-1222** is amended to read:

### **41-1a-1222. Local option highway construction and transportation corridor preservation fee -- Exemptions -- Deposit -- Transfer -- County ordinance -- Notice.**

(1) (a) (i) ~~[A]~~ Except as provided in Subsection (1)(a)(ii), a county legislative body

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may impose a local option highway construction and transportation corridor preservation fee of up to \$10 on each motor vehicle registration within the county.

(ii) A county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to ~~+\$6~~ \$7.75 on each motor vehicle registration for a six-month registration period under Section 41-1a-215.5 within the county.

~~[(ii)] (iii)~~ A fee imposed under Subsection (1)(a)(i) or (ii) shall be set in whole dollar increments.

(b) If imposed under Subsection (1)(a), at the time application is made for registration or renewal of registration of a motor vehicle under this chapter, the applicant shall pay the local option highway construction and transportation corridor preservation fee established by the county legislative body.

(c) The following are exempt from the fee required under Subsection (1)(a):

(i) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3);

(ii) a commercial vehicle with an apportioned registration under Section 41-1a-301; and

(iii) a motor vehicle with a Purple Heart special group license plate issued in accordance with Section 41-1a-421.

(2) (a) Except as provided in Subsection (2)(b), the revenue generated under this section shall be:

(i) deposited in the Local Transportation Corridor Preservation Fund created in Section 72-2-117.5;

(ii) credited to the county from which it is generated; and

(iii) used and distributed in accordance with Section 72-2-117.5.

(b) The revenue generated by a fee imposed under this section in a county of the first class shall be deposited or transferred as follows:

(i) 50% of the revenue shall be:

(A) deposited in the County of the First Class State Highway Projects Fund created in Section 72-2-121; and

(B) used in accordance with Section 72-2-121;

(ii) 20% of the revenue shall be:

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(A) transferred to the legislative body of a city of the first class:

(I) located in a county of the first class; and

(II) that has:

(Aa) an international airport within its boundaries; and

(Bb) a United States customs office on the premises of the international airport

described in Subsection (2)(b)(ii)(A)(II)(Aa); and

(B) used by the city described in Subsection (2)(b)(ii)(A) for highway construction, reconstruction, or maintenance projects; and

(iii) 30% of the revenue shall be deposited, credited, and used as provided in Subsection (2)(a).

(3) To impose or change the amount of a fee under this section, the county legislative body shall pass an ordinance:

(a) approving the fee;

(b) setting the amount of the fee; and

(c) providing an effective date for the fee as provided in Subsection (4).

(4) (a) If a county legislative body enacts, changes, or repeals a fee under this section, the enactment, change, or repeal shall take effect on July 1 if the commission receives notice meeting the requirements of Subsection (4)(b) from the county prior to April 1.

(b) The notice described in Subsection (4)(a) shall:

(i) state that the county will enact, change, or repeal a fee under this part;

(ii) include a copy of the ordinance imposing the fee; and

(iii) if the county enacts or changes the fee under this section, state the amount of the fee.

Section 11. Section **41-1a-1223** is amended to read:

**41-1a-1223. Local emissions compliance fee -- Exemptions -- Transfer -- County ordinance -- Notice.**

(1) (a) (i) A county legislative body of a county that is required to utilize a motor vehicle emissions inspection and maintenance program or in which an emissions inspection and maintenance program is necessary to attain or maintain any national ambient air quality standard in accordance with Section 41-6a-1642 may impose a local emissions compliance fee of up to:

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(A) \$3 on each motor vehicle registration within the county[-] for a motor vehicle registration under Section 41-1a-215; or

(B) \$2.25 on each motor vehicle registration within the county for a six-month registration period under Section 41-1a-215.5.

(ii) A fee imposed under Subsection (1)(a)(i) shall be set in whole dollar increments.

(b) If imposed under Subsection (1)(a)(i), at the time application is made for registration or renewal of registration of a motor vehicle under this chapter, the applicant shall pay the local emissions compliance fee established by the county legislative body.

(c) The following are exempt from the fee required under Subsection (1)(a)(i):

(i) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3); and

(ii) a commercial vehicle with an apportioned registration under Section 41-1a-301.

(2) The revenue generated from the fees collected under this section shall be transferred to the county that imposed the fee.

(3) To impose or change the amount of a fee under this section, the county legislative body shall pass an ordinance:

(a) approving the fee;

(b) setting the amount of the fee; and

(c) providing an effective date for the fee as provided in Subsection (4).

(4) (a) If a county legislative body enacts, changes, or repeals a fee under this section, the enactment, change, or repeal shall take effect on July 1 if the commission receives notice meeting the requirements of Subsection (4)(b) from the county prior to April 1.

(b) The notice described in Subsection (4)(a) shall:

(i) state that the county will enact, change, or repeal a fee under this section;

(ii) include a copy of the ordinance imposing the fee; and

(iii) if the county enacts or changes the fee under this section, state the amount of the fee.

Section 12. Section **53-3-905** is amended to read:

### **53-3-905. Dedication of fees.**

(1) [~~Five dollars of the annual registration fee imposed under Section 41-1a-1206 for each registered motorcycle and \$2.50 of the fee imposed under Section 53-3-105 for an~~

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~~original, renewal, or extension of a motorcycle endorsement]~~ The following shall be deposited as dedicated credits in the Transportation Fund to be used by the division for the program[-]:

(a) \$5 of the annual registration fee imposed for each registered motorcycle under Subsection 41-1a-1206(1)(a);

(b) ~~3~~\$4 of the six-month registration fee imposed for each registered motorcycle under Subsection 41-1a-1206(2)(a); and

(c) \$2.50 of the fee imposed under Section 53-3-105 for an original, renewal, or extension of a motorcycle endorsement.

(2) Appropriations to the program are nonlapsing.

(3) Appropriations may not be used for assistance to, advocacy of, or lobbying for any legislation unless the legislation would enhance or affect the financial status of the program or the program's continuation.

Section 13. Section **59-2-405.1** is amended to read:

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

### **Distribution of revenues -- Appeals.**

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

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

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

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

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

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

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

(i) aircraft;

(ii) tangible personal property subject to a uniform fee imposed by:

(A) Section 59-2-405;

(B) Section 59-2-405.2; or

(C) Section 59-2-405.3; and



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

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

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

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

Age of Vehicle	Uniform Fee
12 or more years	[\$5] <del>+\$6</del> <u>\$7.75</u>
9 or more years but less than 12 years	[\$25] <del>+\$30</del> <u>\$38.50</u>
6 or more years but less than 9 years	[\$40] <del>+\$48</del> <u>\$61.50</u>
3 or more years but less than 6 years	[\$55] <del>+\$66</del> <u>\$84.75</u>
Less than 3 years	[\$75] <del>+\$90</del> <u>\$115.50</u>

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

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

(5) (a) The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing entity in which the property described in Subsection (2) is located

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in the same proportion in which revenue collected from ad valorem real property tax is distributed.

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

Section 14. Section **59-2-405.2** is amended to read:

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

(1) As used in this section:

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

(A) is an:

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

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

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

(C) has:

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

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

(III) an electric motor; and

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

(b) "Camper" means a camper:

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

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

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

(A) is long and narrow;

(B) has curved sides; and

(C) is tapered:

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- (I) to two pointed ends; or
- (II) to one pointed end and is blunt on the other end; and
- (ii) "canoe" includes:
  - (A) a collapsible inflatable canoe;
  - (B) a kayak;
  - (C) a racing shell;
  - (D) a rowing scull; or
  - (E) notwithstanding the definition of vessel in Subsection (1)(aa), a canoe with an outboard motor.
- (d) "Dealer" is as defined in Section 41-1a-102.
- (e) "Jon boat" means a vessel that:
  - (i) has a square bow; and
  - (ii) has a flat bottom.
- (f) "Motor vehicle" is as defined in Section 41-22-2.
- (g) "Other motorcycle" means a motor vehicle that:
  - (i) is:
    - (A) a motorcycle as defined in Section 41-1a-102; and
    - (B) designed primarily for use and operation over unimproved terrain;
  - (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
  - (iii) has:
    - (A) an engine with more than 150 cubic centimeters displacement; or
    - (B) a motor that produces more than five horsepower.
- (h) (i) "Other trailer" means a portable vehicle without motive power that is primarily used:
  - (A) to transport tangible personal property; and
  - (B) for a purpose other than a commercial purpose; and
  - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a purpose other than a commercial purpose.
- (i) "Outboard motor" is as defined in Section 41-1a-102.

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

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

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

Boating Act.

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

(A) is:

(I) supported by one or more floats; and

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

(B) is not:

(I) a houseboat; or

(II) a collapsible inflatable vessel; and

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

(l) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption, or reduction:

(i) of all or a portion of a qualifying payment;

(ii) granted by a county during the refund period; and

(iii) received by a qualifying person.

(m) (i) "Qualifying payment" means the payment made:

(A) of a uniform statewide fee in accordance with this section:

(I) by a qualifying person;

(II) to a county; and

(III) during the refund period; and

(B) on an item of qualifying tangible personal property; and

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

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

(B) the amount of the qualifying adjustment, exemption, or reduction.

(n) "Qualifying person" means a person that paid a uniform statewide fee:

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- (i) during the refund period;
- (ii) in accordance with this section; and
- (iii) on an item of qualifying tangible personal property.
- (o) "Qualifying tangible personal property" means a:
  - (i) qualifying vehicle; or
  - (ii) qualifying watercraft.
- (p) "Qualifying vehicle" means:
  - (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
  - (ii) an other motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
  - (iii) a small motor vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
  - (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters; or
  - (v) a street motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters.
- (q) "Qualifying watercraft" means a:
  - (i) canoe;
  - (ii) collapsible inflatable vessel;
  - (iii) jon boat;
  - (iv) pontoon;
  - (v) sailboat; or
  - (vi) utility boat.
- (r) "Refund period" means the time period:
  - (i) beginning on January 1, 2006; and
  - (ii) ending on December 29, 2006.
- (s) "Sailboat" means a sailboat as defined in Section 73-18-2.
- (t) (i) "Small motor vehicle" means a motor vehicle that:
  - (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
  - (B) has:

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(I) an engine with 150 or less cubic centimeters displacement; or

(II) a motor that produces five or less horsepower; and

(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule develop a process for an owner of a motor vehicle to certify whether the motor vehicle has:

(A) an engine with 150 or less cubic centimeters displacement; or

(B) a motor that produces five or less horsepower.

(u) "Snowmobile" means a motor vehicle that:

(i) is a snowmobile as defined in Section 41-22-2;

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

Vehicles; and

(iii) has:

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

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

(v) "Street motorcycle" means a motor vehicle that:

(i) is:

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

(B) designed primarily for use and operation on highways;

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

Registration; and

(iii) has:

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

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

(w) "Tangible personal property owner" means a person that owns an item of qualifying tangible personal property.

(x) "Tent trailer" means a portable vehicle without motive power that:

(i) is constructed with collapsible side walls that:

(A) fold for towing by a motor vehicle; and

(B) unfold at a campsite;

(ii) is designed as a temporary dwelling for travel, recreational, or vacation use;

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

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Registration; and

(iv) does not require a special highway movement permit when drawn by a self-propelled motor vehicle.

(y) (i) Except as provided in Subsection (1)(y)(ii), "travel trailer" means a travel trailer:

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

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

Registration; and

(ii) notwithstanding Subsection (1)(y)(i), "travel trailer" does not include:

(A) a camper; or

(B) a tent trailer.

(z) (i) "Utility boat" means a vessel that:

(A) has:

(I) two or three bench seating;

(II) an outboard motor; and

(III) a hull made of aluminum, fiberglass, or wood; and

(B) does not have:

(I) decking;

(II) a permanent canopy; or

(III) a floor other than the hull; and

(ii) notwithstanding Subsection (1)(z)(i), "utility boat" does not include a collapsible inflatable vessel.

(aa) "Vessel" means a vessel:

(i) as defined in Section 73-18-2, including an outboard motor of the vessel; and

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

Boating Act.

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

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

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

(b) The following tangible personal property applies to Subsection (2)(a) if that

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tangible personal property is required to be registered with the state:

- (i) an all-terrain vehicle;
- (ii) a camper;
- (iii) an other motorcycle;
- (iv) an other trailer;
- (v) a personal watercraft;
- (vi) a small motor vehicle;
- (vii) a snowmobile;
- (viii) a street motorcycle;
- (ix) a tent trailer;
- (x) a travel trailer; and
- (xi) a vessel if that vessel is less than 31 feet in length as determined under Subsection

(6).

(3) ~~For~~ Except as provided in Subsection (4) and for purposes of this section, the uniform statewide fees are:

- (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
Less than 3 years	\$45

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

Age of Camper or Tent Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$50
Less than 3 years	\$70



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(c) for an other trailer:

Age of Other Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$15
6 or more years but less than 9 years	\$20
3 or more years but less than 6 years	\$25
Less than 3 years	\$30

(d) for a personal watercraft:

Age of Personal Watercraft	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$45
Less than 3 years	\$55

(e) for a small motor vehicle:

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$10
3 or more years but less than 6 years	\$15
Less than 3 years	\$25

(f) for a street motorcycle:

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

(g) for a travel trailer:

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

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

(i) less than 15 feet in length;

(ii) a canoe;

(iii) a jon boat; or

(iv) a utility boat;

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

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

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

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

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

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

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

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

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

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

(4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section is as follows:

(a) for a street motorcycle:

<u>Age of Street Motorcycle</u>	<u>Uniform Statewide Fee</u>
<u>12 or more years</u>	<del>(\$6)</del> <u>\$7.75</u>
<u>9 or more years but less than 12 years</u>	<del>(\$21)</del> <u>\$27</u>
<u>6 or more years but less than 9 years</u>	<del>(\$30)</del> <u>\$38.50</u>

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<u>3 or more years but less than 6 years</u>	<del>(\$42)</del> <u>\$54</u>
<u>Less than 3 years</u>	<del>(\$57)</del> <u>\$73</u>

(b) for a small motor vehicle:

<u>Age of Small Motor Vehicle</u>	<u>Uniform Statewide Fee</u>
<u>6 or more years</u>	<del>(\$6)</del> <u>\$7.75</u>
<u>3 or more years but less than 6 years</u>	<del>(\$9)</del> <u>\$11.50</u>
<u>Less than 3 years</u>	<del>(\$15)</del> <u>\$19.25</u>

~~[(4)]~~ (5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform statewide fees imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fees unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.

~~[(5)]~~ (6) (a) The revenues collected in each county from the uniform statewide fees imposed by this section shall be distributed by the county to each taxing entity in which each item of tangible personal property subject to the uniform statewide fees is located in the same proportion in which revenues collected from the ad valorem property tax are distributed.

(b) Each taxing entity described in Subsection ~~[(5)]~~ (6)(a) that receives revenues from the uniform statewide fees imposed by this section shall distribute the revenues in the same proportion in which revenues collected from the ad valorem property tax are distributed.

~~[(6)]~~ (7) (a) For purposes of the uniform statewide fee imposed by this section, the length of a vessel shall be determined as provided in this Subsection ~~[(6)]~~ (7).

(b) (i) Except as provided in Subsection ~~[(6)]~~ (7)(b)(ii), the length of a vessel shall be measured as follows:

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

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

(ii) Notwithstanding Subsection ~~[(6)]~~ (7)(b)(i), the length of a vessel may not include the length of:

(A) a swim deck;

(B) a ladder;

(C) an outboard motor; or

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(D) an appurtenance or attachment similar to Subsections [(6)] (7)(b)(ii)(A) through (C) as determined by the commission by rule.

(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define what constitutes an appurtenance or attachment similar to Subsections [(6)] (7)(b)(ii)(A) through (C).

(c) The length of a vessel:

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

(I) listed on the manufacturer's statement of origin if the length of the vessel measured under Subsection [(6)] (7)(b) is equal to the length of the vessel listed on the manufacturer's statement of origin; or

(II) listed on a form submitted to the commission by a dealer in accordance with Subsection [(6)] (7)(d) if the length of the vessel measured under Subsection [(6)] (7)(b) is not equal to the length of the vessel listed on the manufacturer's statement of origin; or

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

(I) corresponding to the model number if the length of the vessel measured under Subsection [(6)] (7)(b) is equal to the length of the vessel determined by reference to the model number; or

(II) listed on a form submitted to the commission by an owner of the vessel in accordance with Subsection [(6)] (7)(d) if the length of the vessel measured under Subsection [(6)] (7)(b) is not equal to the length of the vessel determined by reference to the model number; and

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

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

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

(B) may be determined after the time described in Subsection [(6)] (7)(c)(ii)(A) only if the commission requests that a dealer or an owner submit a form to the commission in accordance with Subsection [(6)] (7)(d).

(d) (i) A form under Subsection [(6)] (7)(c) shall:

(A) be developed by the commission;

(B) be provided by the commission to:

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(I) a dealer; or  
(II) an owner of a vessel;  
(C) provide for the reporting of the length of a vessel;  
(D) be submitted to the commission at the time the length of the vessel is determined in accordance with Subsection ~~[(6)]~~ (7)(c)(ii);

(E) be signed by:

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

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

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

(ii) A certification made under Subsection ~~[(6)]~~ (7)(d)(i)(F) is considered as if made under oath and subject to the same penalties as provided by law for perjury.

(iii) (A) A dealer or an owner that submits a form to the commission under Subsection ~~[(6)]~~ (7)(c) is considered to have given the dealer's or owner's consent to an audit or review by:

(I) the commission;

(II) the county assessor; or

(III) the commission and the county assessor.

(B) The consent described in Subsection ~~[(6)]~~ (7)(d)(iii)(A) is a condition to the acceptance of any form.

~~[(7)]~~ (8) (a) A county that collected a qualifying payment from a qualifying person during the refund period shall issue a refund to the qualifying person as described in Subsection ~~[(7)]~~ (8)(b) if:

(i) the difference described in Subsection ~~[(7)]~~ (8)(b) is \$1 or more; and

(ii) the qualifying person submitted a form in accordance with Subsections ~~[(7)]~~ (8)(c) and (d).

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

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

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

(B) the amount of the statewide uniform fee:

(I) for that qualifying vehicle; and

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

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(Aa) during the refund period; and

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

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

(A) the qualifying payment the qualifying person paid on the qualifying watercraft during the refund period; and

(B) the amount of the statewide uniform fee:

(I) for that qualifying watercraft;

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

(Aa) during the refund period; and

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

(c) Before the county issues a refund to the qualifying person in accordance with Subsection [~~(7)~~] (8)(a) the qualifying person shall submit a form to the county to verify the qualifying person is entitled to the refund.

(d) (i) A form under Subsection [~~(7)~~] (8)(c) or [~~(8)~~] (9) shall:

(A) be developed by the commission;

(B) be provided by the commission to the counties;

(C) be provided by the county to the qualifying person or tangible personal property owner;

(D) provide for the reporting of the following:

(I) for a qualifying vehicle:

(Aa) the type of qualifying vehicle; and

(Bb) the amount of cubic centimeters displacement;

(II) for a qualifying watercraft:

(Aa) the length of the qualifying watercraft;

(Bb) the age of the qualifying watercraft; and

(Cc) the type of qualifying watercraft;

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

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

(ii) A certification made under Subsection [~~(7)~~] (8)(d)(i)(F) is considered as if made

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under oath and subject to the same penalties as provided by law for perjury.

(iii) (A) A qualifying person or tangible personal property owner that submits a form to a county under Subsection ~~[(7)]~~ (8)(c) or ~~[(8)]~~ (9) is considered to have given the qualifying person's consent to an audit or review by:

- (I) the commission;
- (II) the county assessor; or
- (III) the commission and the county assessor.

(B) The consent described in Subsection ~~[(7)]~~ (8)(d)(iii)(A) is a condition to the acceptance of any form.

(e) The county shall make changes to the commission's records with the information received by the county from the form submitted in accordance with Subsection ~~[(7)]~~ (8)(c).

~~[(8)]~~ (9) A county shall change its records regarding an item of qualifying tangible personal property if the tangible personal property owner submits a form to the county in accordance with Subsection ~~[(7)]~~ (8)(d).

~~[(9)]~~ (10) (a) For purposes of this Subsection ~~[(9)]~~ (10), "owner of tangible personal property" means a person that was required to pay a uniform statewide fee:

- (i) during the refund period;
- (ii) in accordance with this section; and
- (iii) on an item of tangible personal property subject to the uniform statewide fees imposed by this section.

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

- (i) of the tangible personal property classification changes made to this section pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
- (ii) that the owner of tangible personal property may obtain and file a form to modify the county's records regarding the owner's tangible personal property; and
- (iii) that the owner may be entitled to a refund pursuant to Subsection ~~[(7)]~~ (8).

Section 15. Section **63J-1-602.2** is amended to read:

### **63J-1-602.2. List of nonlapsing funds and accounts -- Title 31 through Title 45.**

(1) Appropriations from the Technology Development Restricted Account created in Section 31A-3-104.



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(2) Appropriations from the Criminal Background Check Restricted Account created in Section 31A-3-105.

(3) Appropriations from the Captive Insurance Restricted Account created in Section 31A-3-304, except to the extent that Section 31A-3-304 makes the money received under that section free revenue.

(4) Appropriations from the Title Licensee Enforcement Restricted Account created in Section 31A-23a-415.

(5) Appropriations from the Health Insurance Actuarial Review Restricted Account created in Section 31A-30-115.

(6) Appropriations from the Insurance Fraud Investigation Restricted Account created in Section 31A-31-108.

(7) Funding for a new program or agency that is designated as nonlapsing under Section 36-24-101.

(8) Appropriations from the Oil and Gas Conservation Account created in Section 40-6-14.5.

(9) Appropriations from the Electronic Payment Fee Restricted Account created by Section 41-1a-121 to the Motor Vehicle Division.

(10) Funds available to the Tax Commission under Section 41-1a-1201 for the:

(a) purchase and distribution of license plates and decals[-]; and

(b) administration and enforcement of motor vehicle registration requirements.

Section 16. Section **72-2-118** is amended to read:

### **72-2-118. Centennial Highway Fund Restricted Account.**

(1) There is created a restricted account entitled the Centennial Highway Fund Restricted Account within the Transportation Investment Fund of 2005 created by Section 72-2-124.

(2) The account consists of money generated from the following revenue sources:

(a) any voluntary contributions received for the construction, major reconstruction, or major renovation of state or federal highways;

(b) appropriations made to the fund by the Legislature;

(c) registration fees designated under [~~Subsection~~] Section 41-1a-1201[~~(6)(a)~~]; and

(d) the sales and use tax amounts provided for in Section 59-12-103.

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(3) (a) The account shall earn interest.

(b) All interest earned on account money shall be deposited into the account.

(4) The executive director may use account money, as prioritized by the Transportation Commission, only to pay the costs of construction, major reconstruction, or major renovation to state and federal highways.

(5) When the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the account as determined by the Executive Appropriations Committee under Subsection (6)(d), the Division of Finance shall transfer any existing balance in the account into the Transportation Investment Fund of 2005 created by Section 72-2-124.

(6) (a) The Division of Finance shall monitor the highway general obligation bonds that are being paid from revenues deposited in the account.

(b) The department shall monitor the highway construction, major reconstruction, or major renovation projects that are being paid from revenues deposited in the account.

(c) Upon request by the Executive Appropriations Committee of the Legislature:

(i) the Division of Finance shall report to the committee the status of all highway general obligation bonds that are being paid from revenues deposited in the account; and

(ii) the department shall report to the committee the status of all highway construction, major reconstruction, or major renovation projects that are being paid from revenues deposited in the account.

(d) The Executive Appropriations Committee of the Legislature shall notify the State Tax Commission, the department, and the Division of Finance when:

(i) all highway general obligation bonds that are intended to be paid from revenues deposited in the account have been paid off; and

(ii) all highway projects that are intended to be paid from revenues deposited in the account have been completed.

(7) (a) The Division of Finance shall, from funds that are deposited into the Centennial Highway Fund Restricted Account, transfer into the Transportation Investment Fund of 2005 created by Section 72-2-124 the amount of funds certified by the Transportation Commission in accordance with Subsection (7)(b) that are not required to pay:

(i) principal, interest, and issuance costs of bonds issued for projects in the Centennial

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Highway Program in the current fiscal year; or

(ii) construction or reconstruction costs for projects in the Centennial Highway Program in the current fiscal year.

(b) The Division of Finance shall transfer the amount under Subsection (7)(a) when the Division of Finance receives a written letter from the Transportation Commission certifying the amount of funds available under Subsection (7)(a).

Section 17. Section **72-2-124** is amended to read:

### **72-2-124. Transportation Investment Fund of 2005.**

(1) There is created a special revenue fund entitled the Transportation Investment Fund of 2005.

(2) The fund consists of money generated from the following sources:

(a) any voluntary contributions received for the maintenance, construction, reconstruction, or renovation of state and federal highways;

(b) appropriations made to the fund by the Legislature;

(c) the sales and use tax revenues deposited into the fund in accordance with Section 59-12-103; and

(d) registration fees designated under [~~Subsection~~] Section 41-1a-1201[~~(7)~~].

~~[(3) When the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account as determined by the Executive Appropriations Committee under Subsection 72-2-118(6)(d), the fund shall also consist of money generated from the following sources:]~~

~~[(a) registration fees designated under Subsection 41-1a-1201(6)(a); and]~~

~~[(b) the sales and use tax amounts provided for in Section 59-12-103.]~~

~~[(4)]~~ (3) (a) The fund shall earn interest.

(b) All interest earned on fund money shall be deposited into the fund.

~~[(5)]~~ (4) (a) Except as provided in Subsection [~~(5)~~] (4)(b), the executive director may use fund money only to pay:

(i) the costs of maintenance, construction, reconstruction, or renovation to state and federal highways prioritized by the Transportation Commission through the prioritization process for new transportation capacity projects adopted under Section 72-1-304;

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(ii) the costs of maintenance, construction, reconstruction, or renovation to the highway projects described in Subsection 63B-18-401(2); and

(iii) principal, interest, and issuance costs of bonds authorized by Section 63B-18-401.

(b) The executive director may use fund money to exchange for an equal or greater amount of federal transportation funds to be used as provided in Subsection [~~(5)~~] (4)(a).

(6) (a) Before bonds authorized by Section 63B-18-401 may be issued in any fiscal year, the department and the commission shall appear before the Executive Appropriations Committee of the Legislature and present the amount of bond proceeds that the department needs to provide funding for the projects identified in Subsection 63B-18-401(2) for the next fiscal year.

(b) The Executive Appropriations Committee of the Legislature shall review and comment on the amount of bond proceeds needed to fund the projects.

(7) The Division of Finance shall, from money deposited into the fund, transfer the amount of funds necessary to pay principal, interest, and issuance costs of bonds authorized by Section 63B-18-401 in the current fiscal year to the appropriate debt service or sinking fund.

Section 18. **Effective date.**

This bill takes effect on July 1, 2013.

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**Legislative Review Note**

~~as of 2-1-12 10:42 AM~~

~~Office of Legislative Research and General Counsel}~~