

## SB0139S01 compared with SB0139

~~text~~ shows text that was in SB0139 but was deleted in SB0139S01.

text shows text that was not in SB0139 but was inserted into SB0139S01.

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Senator Wayne A. Harper proposes the following substitute bill:

### TRANSPORTATION FUNDING REVISIONS

2014 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

House Sponsor: \_\_\_\_\_

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#### LONG TITLE

##### General Description:

This bill modifies motor vehicle registration provisions.

##### Highlighted Provisions:

This bill:

- ▶ provides definitions;
- ▶ increases motor vehicle registration fees for certain motor vehicles of 12,000 pounds or less gross laden weight, excluding motorcycles;
- ▶ provides that the increased portion of certain registration fees shall be deposited in the Transportation Investment Fund of 2005;
- ▶ amends the penalty amount that is collected from an issuing dealer for a temporary permit that is outstanding after 45 days from the date it is issued;
- ▶ reduces the amount of certain sales and use tax revenue that is annually deposited in

## SB0139S01 compared with SB0139

the Transportation Investment Fund of 2005; and

- ▶ makes technical corrections.

### Money Appropriated in this Bill:

None

### Other Special Clauses:

This bill takes effect on January 1, 2015.

### Utah Code Sections Affected:

AMENDS:

**41-1a-102**, as last amended by Laws of Utah 2013, Chapter 266

**41-1a-1201**, as last amended by Laws of Utah 2012, Chapters 207, 207, 356, 356, 397

and last amended by Coordination Clause, Laws of Utah 2012, Chapter 397

**41-1a-1206**, as last amended by Laws of Utah 2012, Chapters 356, 356, 397 and last amended by Coordination Clause, Laws of Utah 2012, Chapter 397

**41-3-301**, as last amended by Laws of Utah 2008, Chapter 382

**41-3-302**, as last amended by Laws of Utah 2008, Chapter 382

**59-12-103 (Effective 07/01/14)**, as last amended by Laws of Utah 2013, Chapters 150 and 227

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

Section 1. Section **41-1a-102** is amended to read:

#### **41-1a-102. Definitions.**

As used in this chapter:

- (1) "Actual miles" means the actual distance a vehicle has traveled while in operation.
- (2) "Actual weight" means the actual unladen weight of a vehicle or combination of vehicles as operated and certified to by a weighmaster.
- (3) "All-terrain type I vehicle" has the same meaning provided in Section 41-22-2.
- (4) "All-terrain type II vehicle" has the same meaning provided in Section 41-22-2.
- (5) "Amateur radio operator" means any person licensed by the Federal Communications Commission to engage in private and experimental two-way radio operation on the amateur band radio frequencies.
- (6) "Branded title" means a title certificate that is labeled:

## SB0139S01 compared with SB0139

- (a) rebuilt and restored to operation;
- (b) flooded and restored to operation; or
- (c) not restored to operation.

(7) "Camper" means any structure designed, used, and maintained primarily to be mounted on or affixed to a motor vehicle that contains a floor and is designed to provide a mobile dwelling, sleeping place, commercial space, or facilities for human habitation or for camping.

(8) "Certificate of title" means a document issued by a jurisdiction to establish a record of ownership between an identified owner and the described vehicle, vessel, or outboard motor.

(9) "Certified scale weigh ticket" means a weigh ticket that has been issued by a weighmaster.

(10) "Commercial vehicle" means a motor vehicle, trailer, or semitrailer used or maintained for the transportation of persons or property that operates:

- (a) as a carrier for hire, compensation, or profit; or
- (b) as a carrier to transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.

(11) "Commission" means the State Tax Commission.

(12) "Dealer" means a person engaged or licensed to engage in the business of buying, selling, or exchanging new or used vehicles, vessels, or outboard motors either outright or on conditional sale, bailment, lease, chattel mortgage, or otherwise or who has an established place of business for the sale, lease, trade, or display of vehicles, vessels, or outboard motors.

(13) "Diesel fuel" has the same meaning as defined in Section 59-13-102.

~~[(13)]~~ (14) "Division" means the Motor Vehicle Division of the commission, created in Section 41-1a-106.

(15) "Electric vehicle" means a motor vehicle that is powered solely by an electric motor drawing current from a rechargeable energy storage system.

~~[(14)]~~ (16) "Essential parts" means all integral and body parts of a vehicle of a type required to be registered in this state, the removal, alteration, or substitution of which would tend to conceal the identity of the vehicle or substantially alter its appearance, model, type, or mode of operation.

~~[(15)]~~ (17) "Farm tractor" means every motor vehicle designed and used primarily as a

## SB0139S01 compared with SB0139

farm implement for drawing plows, mowing machines, and other implements of husbandry.

~~[(16)]~~ (18) (a) "Farm truck" means a truck used by the owner or operator of a farm solely for his own use in the transportation of:

(i) farm products, including livestock and its products, poultry and its products, floricultural and horticultural products;

(ii) farm supplies, including tile, fence, and every other thing or commodity used in agricultural, floricultural, horticultural, livestock, and poultry production; and

(iii) livestock, poultry, and other animals and things used for breeding, feeding, or other purposes connected with the operation of a farm.

(b) "Farm truck" does not include the operation of trucks by commercial processors of agricultural products.

~~[(17)]~~ (19) "Fleet" means one or more commercial vehicles.

~~[(18)]~~ (20) "Foreign vehicle" means a vehicle of a type required to be registered, brought into this state from another state, territory, or country other than in the ordinary course of business by or through a manufacturer or dealer, and not registered in this state.

~~[(19)]~~ (21) "Gross laden weight" means the actual weight of a vehicle or combination of vehicles, equipped for operation, to which shall be added the maximum load to be carried.

~~[(20)]~~ (22) "Highway" or "street" means the entire width between property lines of every way or place of whatever nature when any part of it is open to the public, as a matter of right, for purposes of vehicular traffic.

(23) "Hybrid electric vehicle" means a motor vehicle that draws propulsion energy from onboard sources of stored energy that are both:

(a) an internal combustion engine or heat engine using consumable fuel; and

(b) a rechargeable energy storage system where recharge energy for the energy storage system comes solely from sources onboard the vehicle.

~~[(21)]~~ (24) (a) "Identification number" means the identifying number assigned by the manufacturer or by the division for the purpose of identifying the vehicle, vessel, or outboard motor.

(b) "Identification number" includes a vehicle identification number, state assigned identification number, hull identification number, and motor serial number.

~~[(22)]~~ (25) "Implement of husbandry" means every vehicle designed or adapted and

## SB0139S01 compared with SB0139

used exclusively for an agricultural operation and only incidentally operated or moved upon the highways.

~~[(23)]~~ (26) (a) "In-state miles" means the total number of miles operated in this state during the preceding year by fleet power units.

(b) If fleets are composed entirely of trailers or semitrailers, "in-state miles" means the total number of miles that those vehicles were towed on Utah highways during the preceding year.

~~[(24)]~~ (27) "Interstate vehicle" means any commercial vehicle operated in more than one state, province, territory, or possession of the United States or foreign country.

~~[(25)]~~ (28) "Jurisdiction" means a state, district, province, political subdivision, territory, or possession of the United States or any foreign country.

~~[(26)]~~ (29) "Lienholder" means a person with a security interest in particular property.

~~[(27)]~~ (30) "Manufactured home" means a transportable factory built housing unit constructed on or after June 15, 1976, according to the Federal Home Construction and Safety Standards Act of 1974 (HUD Code), in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length, or when erected on site, is 400 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems.

~~[(28)]~~ (31) "Manufacturer" means a person engaged in the business of constructing, manufacturing, assembling, producing, or importing new or unused vehicles, vessels, or outboard motors for the purpose of sale or trade.

~~[(29)]~~ (32) "Mobile home" means a transportable factory built housing unit built prior to June 15, 1976, in accordance with a state mobile home code which existed prior to the Federal Manufactured Housing and Safety Standards Act (HUD Code).

~~[(30)]~~ (33) "Motorboat" has the same meaning as provided in Section 73-18-2.

~~[(31)]~~ (34) "Motorcycle" means a motor vehicle having a saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground.

(35) "Motor fuel" has the same meaning as defined in Section 59-13-102.

~~[(32)]~~ (36) (a) "Motor vehicle" means a self-propelled vehicle intended primarily for use and operation on the highways.

## SB0139S01 compared with SB0139

(b) "Motor vehicle" does not include an off-highway vehicle.

(37) "Natural gas" means a fuel whose primary constituent is methane.

~~[(33)]~~ (38) (a) "Nonresident" means a person who is not a resident of this state as defined by Section 41-1a-202, and who does not engage in intrastate business within this state and does not operate in that business any motor vehicle, trailer, or semitrailer within this state.

(b) A person who engages in intrastate business within this state and operates in that business any motor vehicle, trailer, or semitrailer in this state or who, even though engaging in interstate commerce, maintains any vehicle in this state as the home station of that vehicle is considered a resident of this state, insofar as that vehicle is concerned in administering this chapter.

~~[(34)]~~ (39) "Odometer" means a device for measuring and recording the actual distance a vehicle travels while in operation, but does not include any auxiliary odometer designed to be periodically reset.

~~[(35)]~~ (40) "Off-highway implement of husbandry" has the same meaning as provided in Section 41-22-2.

~~[(36)]~~ (41) "Off-highway vehicle" has the same meaning as provided in Section 41-22-2.

~~[(37)]~~ (42) "Operate" means to drive or be in actual physical control of a vehicle or to navigate a vessel.

~~[(38)]~~ (43) "Outboard motor" means a detachable self-contained propulsion unit, excluding fuel supply, used to propel a vessel.

~~[(39)]~~ (44) (a) "Owner" means a person, other than a lienholder, holding title to a vehicle, vessel, or outboard motor whether or not the vehicle, vessel, or outboard motor is subject to a security interest.

(b) If a vehicle is the subject of an agreement for the conditional sale or installment sale or mortgage of the vehicle with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or mortgagor, or if the vehicle is the subject of a security agreement, then the conditional vendee, mortgagor, or debtor is considered the owner for the purposes of this chapter.

(c) If a vehicle is the subject of an agreement to lease, the lessor is considered the

## **SB0139S01 compared with SB0139**

owner until the lessee exercises his option to purchase the vehicle.

~~[(40)]~~ (45) "Personalized license plate" means a license plate that has displayed on it a combination of letters, numbers, or both as requested by the owner of the vehicle and assigned to the vehicle by the division.

~~[(41)]~~ (46) (a) "Pickup truck" means a two-axle motor vehicle with motive power manufactured, remanufactured, or materially altered to provide an open cargo area.

(b) "Pickup truck" includes motor vehicles with the open cargo area covered with a camper, camper shell, tarp, removable top, or similar structure.

~~[(42)]~~ (47) "Pneumatic tire" means every tire in which compressed air is designed to support the load.

~~[(43)]~~ (48) "Preceding year" means a period of 12 consecutive months fixed by the division that is within 16 months immediately preceding the commencement of the registration or license year in which proportional registration is sought. The division in fixing the period shall conform it to the terms, conditions, and requirements of any applicable agreement or arrangement for the proportional registration of vehicles.

~~[(44)]~~ (49) "Public garage" means every building or other place where vehicles or vessels are kept and stored and where a charge is made for the storage and keeping of vehicles and vessels.

~~[(45)]~~ (50) "Receipt of surrender of ownership documents" means the receipt of surrender of ownership documents described in Section 41-1a-503.

~~[(46)]~~ (51) "Reconstructed vehicle" means every vehicle of a type required to be registered in this state that is materially altered from its original construction by the removal, addition, or substitution of essential parts, new or used.

~~[(47)]~~ (52) "Recreational vehicle" has the same meaning as provided in Section 13-14-102.

~~[(48)]~~ (53) "Registration" means a document issued by a jurisdiction that allows operation of a vehicle or vessel on the highways or waters of this state for the time period for which the registration is valid and that is evidence of compliance with the registration requirements of the jurisdiction.

~~[(49)]~~ (54) (a) "Registration year" means a 12 consecutive month period commencing with the completion of all applicable registration criteria.

## SB0139S01 compared with SB0139

(b) For administration of a multistate agreement for proportional registration the division may prescribe a different 12-month period.

~~[(50)]~~ (55) "Repair or replacement" means the restoration of vehicles, vessels, or outboard motors to a sound working condition by substituting any inoperative part of the vehicle, vessel, or outboard motor, or by correcting the inoperative part.

~~[(51)]~~ (56) "Replica vehicle" means:

(a) a street rod that meets the requirements under Subsection 41-21-1(1)(a)(i)(B); or

(b) a custom vehicle that meets the requirements under Subsection 41-6a-1507(1)(a)(i)(B).

~~[(52)]~~ (57) "Road tractor" means every motor vehicle designed and used for drawing other vehicles and constructed so it does not carry any load either independently or any part of the weight of a vehicle or load that is drawn.

~~[(53)]~~ (58) "Sailboat" has the same meaning as provided in Section 73-18-2.

~~[(54)]~~ (59) "Security interest" means an interest that is reserved or created by a security agreement to secure the payment or performance of an obligation and that is valid against third parties.

~~[(55)]~~ (60) "Semitrailer" means every vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and constructed so that some part of its weight and its load rests or is carried by another vehicle.

~~[(56)]~~ (61) "Special group license plate" means a type of license plate designed for a particular group of people or a license plate authorized and issued by the division in accordance with Section 41-1a-418.

~~[(57)]~~ (62) (a) "Special interest vehicle" means a vehicle used for general transportation purposes and that is:

(i) 20 years or older from the current year; or

(ii) a make or model of motor vehicle recognized by the division director as having unique interest or historic value.

(b) In making ~~his~~ the determination under Subsection ~~[(57)]~~ (62)(a), the division director shall give special consideration to:

(i) a make of motor vehicle that is no longer manufactured;

(ii) a make or model of motor vehicle produced in limited or token quantities;



## SB0139S01 compared with SB0139

(iii) a make or model of motor vehicle produced as an experimental vehicle or one designed exclusively for educational purposes or museum display; or

(iv) a motor vehicle of any age or make that has not been substantially altered or modified from original specifications of the manufacturer and because of its significance is being collected, preserved, restored, maintained, or operated by a collector or hobbyist as a leisure pursuit.

~~[(59)]~~ (63) "Specially constructed vehicle" means every vehicle of a type required to be registered in this state, not originally constructed under a distinctive name, make, model, or type by a generally recognized manufacturer of vehicles, and not materially altered from its original construction.

~~[(58)]~~ (64) (a) "Special mobile equipment" means every vehicle:

- (i) not designed or used primarily for the transportation of persons or property;
- (ii) not designed to operate in traffic; and
- (iii) only incidentally operated or moved over the highways.

(b) "Special mobile equipment" includes:

- (i) farm tractors;
- (ii) off-road motorized construction or maintenance equipment including backhoes, bulldozers, compactors, graders, loaders, road rollers, tractors, and trenchers; and
- (iii) ditch-digging apparatus.

(c) "Special mobile equipment" does not include a commercial vehicle as defined under Section 72-9-102.

~~[(60)]~~ (65) "Title" means the right to or ownership of a vehicle, vessel, or outboard motor.

~~[(61)]~~ (66) (a) "Total fleet miles" means the total number of miles operated in all jurisdictions during the preceding year by power units.

(b) If fleets are composed entirely of trailers or semitrailers, "total fleet miles" means the number of miles that those vehicles were towed on the highways of all jurisdictions during the preceding year.

~~[(62)]~~ (67) "Trailer" means a vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and constructed so that no part of its weight rests upon the towing vehicle.

## **SB0139S01 compared with SB0139**

~~[(63)]~~ (68) "Transferee" means a person to whom the ownership of property is conveyed by sale, gift, or any other means except by the creation of a security interest.

~~[(64)]~~ (69) "Transferor" means a person who transfers his ownership in property by sale, gift, or any other means except by creation of a security interest.

~~[(65)]~~ (70) "Travel trailer," "camping trailer," or "fifth wheel trailer" means a portable vehicle without motive power, designed as a temporary dwelling for travel, recreational, or vacation use that does not require a special highway movement permit when drawn by a self-propelled motor vehicle.

~~[(66)]~~ (71) "Truck tractor" means a motor vehicle designed and used primarily for drawing other vehicles and not constructed to carry a load other than a part of the weight of the vehicle and load that is drawn.

~~[(67)]~~ (72) "Vehicle" includes a motor vehicle, trailer, semitrailer, off-highway vehicle, manufactured home, and mobile home.

~~[(68)]~~ (73) "Vessel" has the same meaning as provided in Section 73-18-2.

~~[(69)]~~ (74) "Vintage vehicle" has the same meaning as provided in Section 41-21-1.

~~[(70)]~~ (75) "Waters of this state" has the same meaning as provided in Section 73-18-2.

~~[(71)]~~ (76) "Weighmaster" means a person, association of persons, or corporation permitted to weigh vehicles under this chapter.

### **Section 2. 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 Subsections (3) and (5)(b) and Section 41-1a-1205, the

## SB0139S01 compared with SB0139

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.

(6) (a) 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 under Section 72-2-124:

(i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b)(~~i~~), ~~(1)(b)(ii), (1)(b)(iii)~~, (1)(f), (3), and (6);

~~(ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and (1)(c)(ii);~~

~~(iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);~~

~~(iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);~~

~~(v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i); [and]~~

~~(~~iii~~)~~vi~~) ~~(\$21)~~ \$1 of the registration ~~fees~~ fee imposed under ~~Subsections~~ Subsection 41-1a-1206(1)(~~e~~)(~~i~~) ~~and (1)(c)~~d~~~~(ii) ~~[-];~~~~

~~(~~iiii~~)~~vii~~) ~~(\$2.50)~~ \$120 of the registration fee imposed under Subsection 41-1a-1206(1)(~~e~~)~~b~~(~~iii~~)~~iv~~);~~

~~(~~fv~~)~~viii~~) ~~(\$23)~~ \$150 of the registration fee imposed under Subsection 41-1a-1206(1)(~~d~~)~~b~~(~~fv~~)~~v~~);~~

~~(~~fv~~)~~ix~~) ~~(\$24.50)~~ \$125 of the registration fee imposed under Subsection 41-1a-1206(1)(~~e~~)~~b~~(~~fv~~)~~vi~~); and~~

~~(~~fv~~)~~x~~) ~~(\$1)~~ \$124 of the registration fee imposed under Subsection 41-1a-1206(1)(~~d~~)~~b~~(~~iii~~)~~vii~~).~~

(b) The following portions of the registration fees collected 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) \$23.25 of ~~each~~ the registration fee ~~collected~~ imposed under Subsection 41-1a-1206(2)(a); ~~and~~

## SB0139S01 compared with SB0139

~~(ii) \$23 of each];~~

(ii) \$23 of [each] the registration fee [collected] imposed under [Subsection] Subsections 41-1a-1206(2)(b)[-](i), (2)(b)(ii), and (2)(b)(iii); and

(iii) \$91 of the registration fee ~~collected~~ imposed under Subsection 41-1a-1206(2)(b)~~[-](iv);~~

(iv) \$113.50 of the registration fee imposed under Subsection 41-1a-1206(2)(b)(v);

(v) \$94.50 of the registration fee imposed under Subsection 41-1a-1206(2)(b)(vi); and

(vi) \$94 of the registration fee imposed under Subsection 41-1a-1206(2)(b)(vii).

(7) (a) Ninety-four cents of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited in the Public Safety Restricted Account created in Section 53-3-106.

(b) Seventy-one cents of each registration fee 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 Public Safety Restricted Account created in Section 53-3-106.

Section ~~2~~3. Section **41-1a-1206** is amended to read:

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

(1) Except as provided in 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) \$44.50 for each motorcycle;

(b) ~~[\$43]~~ for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles~~[-]~~:

(i) \$43 for each motor vehicle fueled by motor fuel;

(ii) \$43 for each motor vehicle fueled by diesel fuel;

(iii) \$43 for each motor vehicle registered under Section 41-1a-301;

(iv) \$133 for each motor vehicle fueled by natural gas;

(v) ~~[\$138]~~ \$163 for each electric motor vehicle;

(vi) ~~[\$163]~~ \$138 for each hybrid electric motor vehicle; and

(vii) \$137 for each motor vehicle not described in Subsections (1)(b)(i) through (vi);

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

## SB0139S01 compared with SB0139

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) \$33.50 for each motorcycle; and

(b) [~~\$32.50~~] for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles[-];

(i) \$32.50 for each motor vehicle fueled by motor fuel;

(ii) \$32.50 for each motor vehicle fueled by diesel fuel;

(iii) \$32.50 for each motor vehicle registered under Section 41-1a-301;

(iv) \$100.50 for each motor vehicle fueled by natural gas;

(v) ~~-\$104~~ \$123 for each electric motor vehicle;

(vi) ~~-\$123~~ \$104 for each hybrid electric motor vehicle; and

(vii) \$103.50 for each motor vehicle not described in Subsections (2)(b)(i) through (vi).

(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).

(4) If a motor vehicle is operated in combination with a semitrailer or trailer, each

## SB0139S01 compared with SB0139

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.

(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.

(6) The owner of a commercial trailer or commercial semitrailer may, as an alternative to registering under Subsection (1)(c), apply for and obtain a special registration and license plate for a fee of \$130.

(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.

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

(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 ~~33~~4. Section **41-3-301** is amended to read:

**41-3-301. Sale by dealer, sale by auction -- Temporary permit -- Delivery of certificate of title or origin -- Notice to division.**

(1) (a) (i) Each dealer licensed under Part 2, Licensing, upon the sale and delivery of any motor vehicle for which a temporary permit is issued under Section 41-3-302 shall within 45 days submit a certificate of title or manufacturer's certificate of origin for that motor vehicle, endorsed according to law, to the Motor Vehicle Division, accompanied by all documents required to obtain a new certificate of title and registration in the new owner's name.

(ii) Each dealer is responsible and liable for the registration fee for a vehicle described in Subsection (1)(a)(i).

## **SB0139S01 compared with SB0139**

(b) If a temporary permit is not issued, the certificate of title or manufacturer's certificate of origin shall be delivered to the vendee, endorsed according to law, within 48 hours, unless the vendee is a dealer or dismantler in which case the title or manufacturer's certificate of origin shall be delivered within 21 days.

(c) (i) A motor vehicle consigned to an auction and sold is considered sold by the consignor to the auction and then sold by the auction to the consignee.

(ii) Both the consignor and auction are subject to this section.

(d) (i) (A) A motor vehicle consigned to a wholesale motor vehicle auction and sold to a licensed dealer or dismantler is considered sold by the consignor to the licensed dealer or dismantler.

(B) Both the consignor and the wholesale motor vehicle auction are subject to the title delivery requirements of Subsection (1)(b).

(C) The consignor, or the wholesale motor vehicle auction as the consignor's agent, shall endorse the certificate of title according to law. By endorsing the certificate of title as agent of the consignor, the wholesale motor vehicle auction does not become the owner, seller, or assignor of title.

(ii) (A) A wholesale motor vehicle auction may purchase or sell motor vehicles in its own name.

(B) If a wholesale motor vehicle auction purchases or sells a motor vehicle in its own name, the wholesale motor vehicle auction is subject to Subsections (1)(a) and (1)(b).

(2) (a) (i) Each dealer licensed under Part 2, Licensing, upon the sale and delivery of a motor vehicle for which a temporary permit is issued under Section 41-3-302, shall within 45 days give written notice of the sale to the Motor Vehicle Division upon a form provided by the Motor Vehicle Division.

(ii) The notice shall contain:

(A) the date of the sale;

(B) the names and addresses of the dealer and the purchaser;

(C) a description of the motor vehicle;

(D) the motor vehicle's odometer reading at the time of the sale; and

(E) other information required by the division.

(b) If no temporary permit is issued, the notice shall be filed with the division within

## SB0139S01 compared with SB0139

45 days after the sale, and a duplicate copy shall be given to the purchaser at the time of sale, unless the purchaser is a dealer or dismantler.

(c) The administrator may make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, providing that the notice required under Subsections (2)(a) and (2)(b) may be filed in electronic form or on magnetic media.

Section ~~(4)~~5. Section **41-3-302** is amended to read:

**41-3-302. Temporary permits -- Purchasers of motor vehicles -- Penalty for use after expiration -- Sale and rescission.**

(1) (a) ~~(i)~~ A dealer or the division may issue a temporary permit.

~~(ii)~~ (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the administrator shall make rules for the issuance of a temporary permit under Subsection (1)(a)~~(i)~~.

~~(iii)~~ (c) The division shall furnish the forms for temporary permits issued by dealers under Subsection (1)(a)~~(i)~~.

~~(b)~~ (2) A dealer may issue a temporary permit to a bona fide purchaser of a motor vehicle for a period not to exceed 45 days on a motor vehicle sold to the purchaser by the dealer.

~~(c) The~~ (3) Except as provided in Subsection (4), the dealer [is responsible and liable for the registration fee of] shall pay a fee of \$50 for each motor vehicle for which [the] a permit is issued under this section.

~~(d) All issued temporary permits that are outstanding after 45 days from the date they are issued are delinquent and a penalty equal to the registration fee shall be collected from the issuing dealer.]~~

~~(2) If a temporary permit is issued by a dealer under this section and the sale of the motor vehicle is subsequently rescinded, the temporary permit may be voided and the issuing dealer is not liable for the registration fee or penalty.]~~

(4) A dealer is not required to pay the fee required under Subsection (3):

(a) if a Utah registration is obtained for the motor vehicle within the time frame allowed under Subsection (2); or

(b) if the sale of the motor vehicle for which the temporary permit is issued under this section is subsequently rescinded and the temporary permit is voided.



## SB0139S01 compared with SB0139

Section ~~5~~6. Section 59-12-103 (Effective 07/01/14) is amended to read:

59-12-103 (Effective 07/01/14). Sales and use tax base -- Rates -- Effective dates --

### Use of sales and use tax revenues.

(1) A tax is imposed on the purchaser as provided in this part for amounts paid or charged for the following transactions:

(a) retail sales of tangible personal property made within the state;

(b) amounts paid for:

(i) telecommunications service, other than mobile telecommunications service, that originates and terminates within the boundaries of this state;

(ii) mobile telecommunications service that originates and terminates within the boundaries of one state only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

(iii) an ancillary service associated with a:

(A) telecommunications service described in Subsection (1)(b)(i); or

(B) mobile telecommunications service described in Subsection (1)(b)(ii);

(c) sales of the following for commercial use:

(i) gas;

(ii) electricity;

(iii) heat;

(iv) coal;

(v) fuel oil; or

(vi) other fuels;

(d) sales of the following for residential use:

(i) gas;

(ii) electricity;

(iii) heat;

(iv) coal;

(v) fuel oil; or

(vi) other fuels;

(e) sales of prepared food;

(f) except as provided in Section 59-12-104, amounts paid or charged as admission or

## SB0139S01 compared with SB0139

user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity;

(g) amounts paid or charged for services for repairs or renovations of tangible personal property, unless Section 59-12-104 provides for an exemption from sales and use tax for:

(i) the tangible personal property; and

(ii) parts used in the repairs or renovations of the tangible personal property described in Subsection (1)(g)(i), whether or not any parts are actually used in the repairs or renovations of that tangible personal property;

(h) except as provided in Subsection 59-12-104(7), amounts paid or charged for assisted cleaning or washing of tangible personal property;

(i) amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days;

(j) amounts paid or charged for laundry or dry cleaning services;

(k) amounts paid or charged for leases or rentals of tangible personal property if within this state the tangible personal property is:

(i) stored;

(ii) used; or

(iii) otherwise consumed;

(l) amounts paid or charged for tangible personal property if within this state the tangible personal property is:

(i) stored;

(ii) used; or

(iii) consumed; and

(m) amounts paid or charged for a sale;

(i) (A) of a product transferred electronically; or

## **SB0139S01 compared with SB0139**

(B) of a repair or renovation of a product transferred electronically; and

(ii) regardless of whether the sale provides:

(A) a right of permanent use of the product; or

(B) a right to use the product that is less than a permanent use, including a right:

(I) for a definite or specified length of time; and

(II) that terminates upon the occurrence of a condition.

(2) (a) Except as provided in Subsections (2)(b) through (e), a state tax and a local tax is imposed on a transaction described in Subsection (1) equal to the sum of:

(i) a state tax imposed on the transaction at a tax rate equal to the sum of:

(A) 4.70%; and

(B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and

(II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.

(b) Except as provided in Subsection (2)(d) or (e), a state tax and a local tax is imposed on a transaction described in Subsection (1)(d) equal to the sum of:

(i) a state tax imposed on the transaction at a tax rate of 2%; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.

(c) Except as provided in Subsection (2)(d) or (e), a state tax and a local tax is imposed on amounts paid or charged for food and food ingredients equal to the sum of:

(i) a state tax imposed on the amounts paid or charged for food and food ingredients at a tax rate of 1.75%; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the amounts paid or charged for food and food ingredients under this chapter other than this part.

## **SB0139S01 compared with SB0139**

(d) (i) For a bundled transaction that is attributable to food and food ingredients and tangible personal property other than food and food ingredients, a state tax and a local tax is imposed on the entire bundled transaction equal to the sum of:

(A) a state tax imposed on the entire bundled transaction equal to the sum of:

(I) the tax rate described in Subsection (2)(a)(i)(A); and

(II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and

(Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

(B) a local tax imposed on the entire bundled transaction at the sum of the tax rates described in Subsection (2)(a)(ii).

(ii) If an optional computer software maintenance contract is a bundled transaction that consists of taxable and nontaxable products that are not separately itemized on an invoice or similar billing document, the purchase of the optional computer software maintenance contract is 40% taxable under this chapter and 60% nontaxable under this chapter.

(iii) Subject to Subsection (2)(d)(iv), for a bundled transaction other than a bundled transaction described in Subsection (2)(d)(i) or (ii):

(A) if the sales price of the bundled transaction is attributable to tangible personal property, a product, or a service that is subject to taxation under this chapter and tangible personal property, a product, or service that is not subject to taxation under this chapter, the entire bundled transaction is subject to taxation under this chapter unless:

(I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is not subject to taxation under this chapter from the books and records the seller keeps in the seller's regular course of business; or

(II) state or federal law provides otherwise; or

(B) if the sales price of a bundled transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter

## SB0139S01 compared with SB0139

at different rates, the entire bundled transaction is subject to taxation under this chapter at the higher tax rate unless:

(I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business; or

(II) state or federal law provides otherwise.

(iv) For purposes of Subsection (2)(d)(iii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

(e) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(e)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental of tangible personal property, other property, a product, or a service that is not subject to taxation under this chapter, the entire transaction is subject to taxation under this chapter unless the seller, at the time of the transaction:

(A) separately states the portion of the transaction that is not subject to taxation under this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

(B) is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.

(ii) A purchaser and a seller may correct the taxability of a transaction if:

(A) after the transaction occurs, the purchaser and the seller discover that the portion of the transaction that is not subject to taxation under this chapter was not separately stated on an invoice, bill of sale, or similar document provided to the purchaser because of an error or ignorance of the law; and

(B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.

(iii) For purposes of Subsections (2)(e)(i) and (ii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

## **SB0139S01 compared with SB0139**

(f) (i) If the sales price of a transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate unless the seller, at the time of the transaction:

(A) separately states the items subject to taxation under this chapter at each of the different rates on an invoice, bill of sale, or similar document provided to the purchaser; or

(B) is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business.

(ii) For purposes of Subsection (2)(f)(i), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

(g) Subject to Subsections (2)(h) and (i), a tax rate repeal or tax rate change for a tax rate imposed under the following shall take effect on the first day of a calendar quarter:

(i) Subsection (2)(a)(i)(A);

(ii) Subsection (2)(b)(i);

(iii) Subsection (2)(c)(i); or

(iv) Subsection (2)(d)(i)(A)(I).

(h) (i) A tax rate increase takes effect on the first day of the first billing period that begins on or after the effective date of the tax rate increase if the billing period for the transaction begins before the effective date of a tax rate increase imposed under:

(A) Subsection (2)(a)(i)(A);

(B) Subsection (2)(b)(i);

(C) Subsection (2)(c)(i); or

(D) Subsection (2)(d)(i)(A)(I).

(ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate decrease imposed under:

(A) Subsection (2)(a)(i)(A);

(B) Subsection (2)(b)(i);

(C) Subsection (2)(c)(i); or

## **SB0139S01 compared with SB0139**

(D) Subsection (2)(d)(i)(A)(I).

(i) (i) For a tax rate described in Subsection (2)(i)(ii), if a tax due on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax rate takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

(ii) Subsection (2)(i)(i) applies to the tax rates described in the following:

(A) Subsection (2)(a)(i)(A);

(B) Subsection (2)(b)(i);

(C) Subsection (2)(c)(i); or

(D) Subsection (2)(d)(i)(A)(I).

(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(3) (a) The following state taxes shall be deposited into the General Fund:

(i) the tax imposed by Subsection (2)(a)(i)(A);

(ii) the tax imposed by Subsection (2)(b)(i);

(iii) the tax imposed by Subsection (2)(c)(i); or

(iv) the tax imposed by Subsection (2)(d)(i)(A)(I).

(b) The following local taxes shall be distributed to a county, city, or town as provided in this chapter:

(i) the tax imposed by Subsection (2)(a)(ii);

(ii) the tax imposed by Subsection (2)(b)(ii);

(iii) the tax imposed by Subsection (2)(c)(ii); and

(iv) the tax imposed by Subsection (2)(d)(i)(B).

(4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1, 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b) through (g):

(i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

(A) by a 1/16% tax rate on the transactions described in Subsection (1); and

(B) for the fiscal year; or

(ii) \$17,500,000.

## **SB0139S01 compared with SB0139**

(b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount described in Subsection (4)(a) shall be transferred each year as dedicated credits to the Department of Natural Resources to:

(A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to protect sensitive plant and animal species; or

(B) award grants, up to the amount authorized by the Legislature in an appropriations act, to political subdivisions of the state to implement the measures described in Subsections 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.

(ii) Money transferred to the Department of Natural Resources under Subsection (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other person to list or attempt to have listed a species as threatened or endangered under the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

(iii) At the end of each fiscal year:

(A) 50% of any unexpended dedicated credits shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24;

(B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

(C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan Program Subaccount created in Section 73-10c-5.

(c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund created in Section 4-18-106.

(d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described in Subsection (4)(a) shall be transferred each year as dedicated credits to the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of water rights.

(ii) At the end of each fiscal year:

(A) 50% of any unexpended dedicated credits shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24;

(B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and



## **SB0139S01 compared with SB0139**

(C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan Program Subaccount created in Section 73-10c-5.

(e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described in Subsection (4)(a) shall be deposited in the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources.

(ii) In addition to the uses allowed of the Water Resources Conservation and Development Fund under Section 73-10-24, the Water Resources Conservation and Development Fund may also be used to:

(A) conduct hydrologic and geotechnical investigations by the Division of Water Resources in a cooperative effort with other state, federal, or local entities, for the purpose of quantifying surface and ground water resources and describing the hydrologic systems of an area in sufficient detail so as to enable local and state resource managers to plan for and accommodate growth in water use without jeopardizing the resource;

(B) fund state required dam safety improvements; and

(C) protect the state's interest in interstate water compact allocations, including the hiring of technical and legal staff.

(f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described in Subsection (4)(a) shall be deposited in the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

(g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described in Subsection (4)(a) shall be deposited in the Drinking Water Loan Program Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water to:

(i) provide for the installation and repair of collection, treatment, storage, and distribution facilities for any public water system, as defined in Section 19-4-102;

(ii) develop underground sources of water, including springs and wells; and

(iii) develop surface water sources.

(5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1, 2006, the difference between the following amounts shall be expended as provided in this Subsection (5), if that difference is greater than \$1:

(i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

**SB0139S01 compared with SB0139**

(ii) \$17,500,000.

(b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:

(A) transferred each fiscal year to the Department of Natural Resources as dedicated credits; and

(B) expended by the Department of Natural Resources for watershed rehabilitation or restoration.

(ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24.

(c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the remaining difference described in Subsection (5)(a) shall be:

(A) transferred each fiscal year to the Division of Water Resources as dedicated credits; and

(B) expended by the Division of Water Resources for cloud-seeding projects authorized by Title 73, Chapter 15, Modification of Weather.

(ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24.

(d) After making the transfers required by Subsections (5)(b) and (c), 94% of the remaining difference described in Subsection (5)(a) shall be deposited into the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:

(i) preconstruction costs:

(A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 26, Bear River Development Act; and

(B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

(ii) the cost of employing a civil engineer to oversee any project authorized by Title 73, Chapter 26, Bear River Development Act;

(iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

## **SB0139S01 compared with SB0139**

(iv) other uses authorized under Sections 73-10-24, 73-10-25.1, 73-10-30, and Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).

(e) After making the transfers required by Subsections (5)(b) and (c) and subject to Subsection (5)(f), 6% of the remaining difference described in Subsection (5)(a) shall be transferred each year as dedicated credits to the Division of Water Rights to cover the costs incurred for employing additional technical staff for the administration of water rights.

(f) At the end of each fiscal year, any unexpended dedicated credits described in Subsection (5)(e) over \$150,000 lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24.

(6) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1, 2003, and for taxes listed under Subsection (3)(a), the amount of revenue generated by a 1/16% tax rate on the transactions described in Subsection (1) for the fiscal year shall be deposited in the Transportation Fund created by Section 72-2-102.

(7) Notwithstanding Subsection (3)(a), beginning on July 1, 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005 created in Section 72-2-124 a portion of the taxes listed under Subsection (3)(a) equal to the revenues generated by a 1/64% tax rate on the taxable transactions under Subsection (1).

(8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited in Subsection (7), and subject to Subsection (8)(b), for a fiscal year beginning on or after July 1, 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124:

(i) a portion of the taxes listed under Subsection (3)(a) in an amount equal to 8.3% of the revenues collected from the following taxes, which represents a portion of the approximately 17% of sales and use tax revenues generated annually by the sales and use tax on vehicles and vehicle-related products:

(A) the tax imposed by Subsection (2)(a)(i)(A);

(B) the tax imposed by Subsection (2)(b)(i);

(C) the tax imposed by Subsection (2)(c)(i); and

(D) the tax imposed by Subsection (2)(d)(i)(A)(I); plus

(ii) an amount equal to 30% of the growth in the amount of revenues collected in the current fiscal year from the sales and use taxes described in Subsections (8)(a)(i)(A) through

## **SB0139S01 compared with SB0139**

(D) that exceeds the amount collected from the sales and use taxes described in Subsections (8)(a)(i)(A) through (D) in the 2010-11 fiscal year.

(b) (i) Subject to Subsections (8)(b)(ii) and (iii), in any fiscal year that the portion of the sales and use taxes deposited under Subsection (8)(a) represents an amount that is a total lower percentage of the sales and use taxes described in Subsections (8)(a)(i)(A) through (D) generated in the current fiscal year than the total percentage of sales and use taxes deposited in the previous fiscal year, the Division of Finance shall deposit an amount under Subsection (8)(a) equal to the product of:

(A) the total percentage of sales and use taxes deposited under Subsection (8)(a) in the previous fiscal year; and

(B) the total sales and use tax revenue generated by the taxes described in Subsections (8)(a)(i)(A) through (D) in the current fiscal year.

(ii) In any fiscal year in which the portion of the sales and use taxes deposited under Subsection (8)(a) would exceed 17% of the revenues collected from the sales and use taxes described in Subsections (8)(a)(i)(A) through (D) in the current fiscal year, the Division of Finance shall deposit 17% of the revenues collected from the sales and use taxes described in Subsections (8)(a)(i)(A) through (D) for the current fiscal year under Subsection (8)(a).

(iii) In all subsequent fiscal years after a year in which 17% of the revenues collected from the sales and use taxes described in Subsections (8)(a)(i)(A) through (D) was deposited under Subsection (8)(a), the Division of Finance shall annually deposit 17% of the revenues collected from the sales and use taxes described in Subsections (8)(a)(i)(A) through (D) in the current fiscal year under Subsection (8)(a).

(9) Notwithstanding Subsection (3)(a), and in addition to the amounts deposited under Subsections (7) and (8), for a fiscal year beginning on or after July 1, ~~2012~~ 2015, the Division of Finance shall annually deposit ~~[\$90,000,000]~~ \$86,967,500 of the revenues generated by the taxes listed under Subsection (3)(a) into the Transportation Investment Fund of 2005 created by Section 72-2-124.

(10) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.

(11) (a) Notwithstanding Subsection (3)(a), except as provided in Subsection (11)(b),

## **SB0139S01 compared with SB0139**

and in addition to any amounts deposited under Subsections (7), (8), and (9), beginning on July 1, 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 the amount of tax revenue generated by a .025% tax rate on the transactions described in Subsection (1).

(b) For purposes of Subsection (11)(a), the Division of Finance may not deposit into the Transportation Investment Fund of 2005 any tax revenue generated by amounts paid or charged for food and food ingredients, except for tax revenue generated by a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients described in Subsection (2)(d).

(12) (a) Notwithstanding Subsection (3)(a), and except as provided in Subsection (12)(b), beginning on January 1, 2009, the Division of Finance shall deposit into the Transportation Fund created by Section 72-2-102 the amount of tax revenue generated by a .025% tax rate on the transactions described in Subsection (1) to be expended to address chokepoints in construction management.

(b) For purposes of Subsection (12)(a), the Division of Finance may not deposit into the Transportation Fund any tax revenue generated by amounts paid or charged for food and food ingredients, except for tax revenue generated by a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients described in Subsection (2)(d).

(13) Notwithstanding Subsections (4) through (12), an amount required to be expended or deposited in accordance with Subsections (4) through (12) may not include an amount the Division of Finance deposits in accordance with Section 59-12-103.2.

### Section 7. Effective date.

This bill takes effect on January 1, 2015.

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**Legislative Review Note**

**as of 2-5-14 7:59 AM**

**SB0139S01 compared with SB0139**

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~~Office of Legislative Research and General Counsel~~