

1 **REGISTRATION FEES FOR EMERGENCY MEDICAL**
2 **AIRCRAFT**

3 2015 GENERAL SESSION
4 STATE OF UTAH

5 **Chief Sponsor: Curtis S. Bramble**

6 House Sponsor: Daniel McCay

8 **LONG TITLE**

9 **General Description:**

10 This bill addresses registration fees for emergency medical aircraft.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ addresses registration fees for emergency medical aircraft.

14 **Money Appropriated in this Bill:**

15 None

16 **Other Special Clauses:**

17 This bill provides for retrospective operation.

18 **Utah Code Sections Affected:**

19 AMENDS:

20 **72-10-110**, as last amended by Laws of Utah 2012, Chapter 8

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

23 Section 1. Section **72-10-110** is amended to read:

24 **72-10-110. Aircraft registration information requirements -- Registration fee --**

25 **Administration -- Partial year registration.**

26 (1) All applications for aircraft registration shall contain:

27 (a) a description of the aircraft, including:



28 (i) the manufacturer or builder;
29 (ii) the aircraft registration number, type, year of manufacture, or if an experimental
30 aircraft, the year the aircraft was completed and certified for air worthiness by an inspector of
31 the Federal Aviation Administration; and

32 (iii) gross weight;
33 (b) the name and address of the owner of the aircraft; and
34 (c) where the aircraft is located, or the address where the aircraft is usually used or
35 based.

36 (2) (a) Except as provided in Subsection (3), at the time application is made for
37 registration or renewal of registration of an aircraft under this chapter, an annual registration
38 fee of 0.4% of the average wholesale value of the aircraft shall be paid.

39 (b) For purposes of calculating the value of the aircraft under Subsection (2)(a) or
40 (3)(d), the Tax Commission shall use the average wholesale value as stated in the Aircraft
41 Bluebook Price Digest.

42 (3) (a) An annual registration fee of \$100 is imposed on the following aircraft:

- 43 (i) an aircraft not listed in the Aircraft Bluebook Price Digest;
- 44 (ii) an experimental aircraft; or
- 45 (iii) ~~[a helicopter]~~ an aircraft that is used:

46 (A) exclusively by an entity that is exempt from federal income taxation under Section
47 501(c)(3), Internal Revenue Code, and exempt from property taxation under Title 59, Chapter
48 2, Property Tax Act; and

49 (B) for the emergency transportation of medical patients for at least 95% of its flight
50 time.

51 (b) An annual registration fee is imposed on an aircraft 50 years or older equal to the
52 lesser of:

- 53 (i) \$100; or
- 54 (ii) the annual registration fee provided for under Subsection (2)(a).

55 (c) An aircraft that does not have a valid airworthiness certificate for a period of six
56 months or more:

- 57 (i) may not apply for a certificate of registration required under Section [72-10-109](#); and
- 58 (ii) is exempt from an annual registration fee until the aircraft has a valid airworthiness

59 certificate.

60 (d) An annual registration fee of .25% of the average wholesale value of the aircraft is
61 imposed on an aircraft if the aircraft is:

- 62 (i) used by an air charter service for air charter; and
- 63 (ii) owned by a person other than the air charter service.

64 (4) (a) The Tax Commission shall provide a registration card to an owner of an aircraft
65 if:

- 66 (i) the owner complies with the registration requirements of this section; and
- 67 (ii) the owner of the aircraft states that the aircraft has a valid airworthiness certificate.

68 (b) An owner of an aircraft shall carry the registration card in the registered aircraft.

69 (5) The registration fees assessed under this chapter shall be collected by the Tax
70 Commission to be distributed as provided in Subsection (6).

71 (6) After deducting the costs of administering all aircraft registrations under this
72 chapter, the Tax Commission shall deposit all remaining aircraft registration fees in the
73 Aeronautics Restricted Account created by Section [72-2-126](#).

74 (7) Aircraft which are registered under this chapter for less than a full calendar year
75 shall be charged a registration fee which is reduced in proportion to the fraction of the calendar
76 year during which the aircraft is registered in this state.

77 (8) (a) The Utah Division of Aeronautics shall maintain a statewide database of all
78 aircraft based within the state.

79 (b) On or before October 1 of each year, the Utah Division of Aeronautics shall
80 provide the Tax Commission with the data the Tax Commission requires from the database
81 described in Subsection (8)(a).

82 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
83 commission may by rule define the contents of the database described in Subsection (8)(a).

84 (d) The Tax Commission shall annually provide the Utah Division of Aeronautics a list
85 of all aircraft registered in this state.

86 (9) The Tax Commission may suspend or revoke a registration if it determines that the
87 required fee has not been paid and the fee is not paid upon reasonable notice and demand.

88 **Section 2. Retrospective operation.**

89 This bill has retrospective operation to January 1, 2015.

Legislative Review Note
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Office of Legislative Research and General Counsel