

HB0143S01 compared with HB0143

~~{deleted text}~~ shows text that was in HB0143 but was deleted in HB0143S01.

Inserted text shows text that was not in HB0143 but was inserted into HB0143S01.

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~~{OFF-HIGHWAY}~~ Representative Michael E. Noel proposes the following substitute bill:

OFF-HIGHWAY VEHICLE AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Michael E. Noel

Senate Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions related to off-highway vehicles.

Highlighted Provisions:

This bill:

- ▶ modifies the registration fee and uniform statewide fee for all-terrain vehicles, certain motorcycles, snowmobiles, and street-legal all-terrain vehicles; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

~~{None}~~ This bill provides a special effective date.

Utah Code Sections Affected:

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AMENDS:

41-6a-1509, as last amended by Laws of Utah 2017, Chapters 393 and 406

41-22-8, as last amended by Laws of Utah 2017, Chapter 261

59-2-405.2, as last amended by Laws of Utah 2014, Chapter 237

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

Section 1. Section **41-6a-1509** is amended to read:

41-6a-1509. Street-legal all-terrain vehicle -- Operation on highways --

Registration and licensing requirements -- Equipment requirements.

(1) (a) An all-terrain type I vehicle, utility type vehicle, or full-sized all-terrain vehicle that meets the requirements of this section may be operated as a street-legal ATV on a street or highway unless:

(i) the highway is an interstate freeway as defined in Section 41-6a-102; or

(ii) (A) the highway is in a county of the first class;

(B) the highway is near a grade separated portion of the highway;

(C) the highway has a posted speed limit of 50 miles per hour or greater; and

(D) the highway authority with jurisdiction over the highway has designated a portion of a highway as closed to street-legal ATVs.

(b) The restriction to street-legal ATVs described in Subsection (1)(a)(ii) is effective when appropriate signs giving notice are erected on the highway or portion of the highway.

(c) Nothing in this section authorizes the operation of a street-legal ATV in an area that is not open to motor vehicle use.

(2) A street-legal ATV shall comply with Section 59-2-405.2, Subsection 41-1a-205(1), Subsection 53-8-205(1)(b), and the same requirements as:

(a) a motorcycle for:

(i) traffic rules under Title 41, Chapter 6a, Traffic Code;

(ii) registration, titling, odometer statement, vehicle identification, and license plates,

[and registration fees] under Title 41, Chapter 1a, Motor Vehicle Act; and

~~[(iii) fees in lieu of property taxes or in lieu of fees under Section 59-2-405.2; and]~~

~~[(iv)]~~ (iii) the county motor vehicle emissions inspection and maintenance programs under Section 41-6a-1642;

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(b) a motor vehicle for:

(i) driver licensing under Title 53, Chapter 3, Uniform Driver License Act; and

(ii) motor vehicle insurance under Title 41, Chapter 12a, Financial Responsibility of Motor Vehicle Owners and Operators Act; and

(c) an all-terrain type I or type II vehicle for off-highway vehicle provisions under Title 41, Chapter 22, Off-Highway Vehicles, and Title 41, Chapter 3, Motor Vehicle Business Regulation Act, unless otherwise specified in this section.

(3) (a) The owner of an all-terrain type I vehicle or a utility type vehicle being operated as a street-legal ATV shall ensure that the vehicle is equipped with:

(i) one or more headlamps that meet the requirements of Section 41-6a-1603;

(ii) one or more tail lamps;

(iii) a tail lamp or other lamp constructed and placed to illuminate the registration plate with a white light;

(iv) one or more red reflectors on the rear;

(v) one or more stop lamps on the rear;

(vi) amber or red electric turn signals, one on each side of the front and rear;

(vii) a braking system, other than a parking brake, that meets the requirements of Section 41-6a-1623;

(viii) a horn or other warning device that meets the requirements of Section 41-6a-1625;

(ix) a muffler and emission control system that meets the requirements of Section 41-6a-1626;

(x) rearview mirrors on the right and left side of the driver in accordance with Section 41-6a-1627;

(xi) a windshield, unless the operator wears eye protection while operating the vehicle;

(xii) a speedometer, illuminated for nighttime operation;

(xiii) for vehicles designed by the manufacturer for carrying one or more passengers, a seat designed for passengers, including a footrest and handhold for each passenger;

(xiv) for vehicles with side-by-side seating, seatbelts for each vehicle occupant; and

(xv) tires that:

(A) are not larger than the tires that the all-terrain vehicle manufacturer made available

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for the all-terrain vehicle model; and

(B) have at least 2/32 inches or greater tire tread.

(b) The owner of a full-sized all-terrain vehicle being operated as a street-legal all-terrain vehicle shall ensure that the vehicle is equipped with:

(i) two headlamps that meet the requirements of Section 41-6a-1603;

(ii) two tail lamps;

(iii) a tail lamp or other lamp constructed and placed to illuminate the registration plate with a white light;

(iv) one or more red reflectors on the rear;

(v) two stop lamps on the rear;

(vi) amber or red electric turn signals, one on each side of the front and rear;

(vii) a braking system, other than a parking brake, that meets the requirements of Section 41-6a-1623;

(viii) a horn or other warning device that meets the requirements of Section 41-6a-1625;

(ix) a muffler and emission control system that meets the requirements of Section 41-6a-1626;

(x) rearview mirrors on the right and left side of the driver in accordance with Section 41-6a-1627;

(xi) a windshield, unless the operator wears eye protection while operating the vehicle;

(xii) a speedometer, illuminated for nighttime operation;

(xiii) for vehicles designed by the manufacturer for carrying one or more passengers, a seat designed for passengers, including a footrest and handhold for each passenger;

(xiv) for vehicles with side-by-side seating, seatbelts for each vehicle occupant; and

(xv) tires that:

(A) do not exceed 44 inches in height; and

(B) have at least 2/32 inches or greater tire tread.

(c) The owner of a street-legal all-terrain vehicle is not required to equip the vehicle with wheel covers, mudguards, flaps, or splash aprons.

(4) (a) Subject to the requirements of Subsection (4)(b), an operator of a street-legal all-terrain vehicle, when operating a street-legal all-terrain vehicle on a highway, may not

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exceed the lesser of:

- (i) the posted speed limit; or
- (ii) 50 miles per hour.

(b) An operator of a street-legal all-terrain vehicle, when operating a street-legal all-terrain vehicle on a highway with a posted speed limit higher than 50 miles per hour, shall:

(i) operate the street-legal all-terrain vehicle on the extreme right hand side of the roadway; and

(ii) equip the street-legal all-terrain vehicle with a reflector or reflective tape to the front and back of both sides of the vehicle.

(5) (a) A nonresident operator of an off-highway vehicle that is authorized to be operated on the highways of another state has the same rights and privileges as a street-legal ATV that is granted operating privileges on the highways of this state, subject to the restrictions under this section and rules made by the Board of Parks and Recreation, if the other state offers reciprocal operating privileges to Utah residents.

(b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Board of Parks and Recreation shall establish eligibility requirements for reciprocal operating privileges for nonresident users granted under Subsection (5)(a).

(6) Nothing in this chapter restricts the owner of an off-highway vehicle from operating the off-highway vehicle in accordance with Section 41-22-10.5.

(7) A violation of this section is an infraction.

Section 2. Section **41-22-8** is amended to read:

41-22-8. Registration fees.

(1) The board shall establish the fees which shall be paid in accordance with this chapter, subject to the following:

(a) (i) Except as provided in Subsection (1)(a)(ii) or (iii), the fee for each off-highway vehicle registration may not exceed [~~\$18~~] \$35.

(ii) The fee for each snowmobile registration may not exceed \$26.

(iii) The fee for each street-legal all-terrain vehicle may not exceed ~~(\$49)~~ \$72.

(b) The fee for each duplicate registration card may not exceed \$3.

(c) The fee for each duplicate registration sticker may not exceed \$5.

(2) A fee may not be charged for an off-highway vehicle that is owned and operated by

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the United States Government, this state, or its political subdivisions.

(3) (a) In addition to the fees under this section, Section 41-22-33, and Section 41-22-34, the Motor Vehicle Division shall require a person to pay 50 cents to register an off-highway vehicle under Section 41-22-3.

(b) The Motor Vehicle Division shall deposit the fees the Motor Vehicle Division collects under Subsection (3)(a) into the Spinal Cord and Brain Injury Rehabilitation Fund described in Section 26-54-102.

Section 3. 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;

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- (B) has curved sides; and
- (C) is tapered:
 - (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)(bb), 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

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purpose other than a commercial purpose.

- (i) "Outboard motor" is as defined in Section 41-1a-102.
- (j) "Park model recreational vehicle" is as defined in Section 41-1a-102.
- (k) "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.

(l) (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."

(m) "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.

(n) (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)(n) for that item of qualifying tangible

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personal property; and

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

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

(i) during the refund period;

(ii) in accordance with this section; and

(iii) on an item of qualifying tangible personal property.

(p) "Qualifying tangible personal property" means a:

(i) qualifying vehicle; or

(ii) qualifying watercraft.

(q) "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.

(r) "Qualifying watercraft" means a:

(i) canoe;

(ii) collapsible inflatable vessel;

(iii) jon boat;

(iv) pontoon;

(v) sailboat; or

(vi) utility boat.

(s) "Refund period" means the time period:

(i) beginning on January 1, 2006; and

(ii) ending on December 29, 2006.

(t) "Sailboat" means a sailboat as defined in Section 73-18-2.

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(u) (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:

(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.

(v) "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.

(w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section 41-6a-102.

~~(w)~~ (x) "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.

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

~~(y)~~ (z) "Tent trailer" means a portable vehicle without motive power that:

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- (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,

Registration; and

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

~~[(z)]~~ (aa) (i) Except as provided in Subsection (1)~~[(z)]~~(aa)(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)~~[(z)]~~(aa)(i), "travel trailer" does not include:

- (A) a camper; or
- (B) a tent trailer.

~~[(aa)]~~ (bb) (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)~~[(aa)]~~(bb)(i), "utility boat" does not include a collapsible inflatable vessel.

~~[(bb)]~~ (cc) "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.

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(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 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;
- (xi) a park model recreational vehicle; and
- (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection (6).

(3) 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 an all-terrain vehicle that is not a street-legal all-terrain vehicle or

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~~other~~ another motorcycle:

<u>Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee</u>	<u>Uniform Statewide Fee</u>
<u>12 or more years</u>	<u>\$4</u>
<u>9 or more years but less than 12 years</u>	<u>\$8</u>
<u>6 or more years but less than 9 years</u>	<u>\$12</u>
<u>3 or more years but less than 6 years</u>	<u>\$14</u>
<u>Less than 3 years</u>	<u>\$18</u>

(c) for a street-legal all-terrain vehicle:

<u>Age of Street-Legal All-Terrain Vehicle</u>	<u>Uniform Statewide Fee</u>
<u>12 or more years</u>	<u>\$4</u>
<u>9 or more years but less than 12 years</u>	<u>\$14</u>
<u>6 or more years but less than 9 years</u>	<u>\$20</u>
<u>3 or more years but less than 6 years</u>	<u>\$28</u>
<u>Less than 3 years</u>	<u>\$38</u>

~~(b)~~ (d) for a camper or a tent trailer:

<u>Age of Camper or Tent Trailer</u>	<u>Uniform Statewide Fee</u>
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

~~(c)~~ (e) for an other trailer:

<u>Age of Other Trailer</u>	<u>Uniform Statewide Fee</u>
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

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Less than 3 years	\$30
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~~(d)~~ (f) 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)~~ (g) 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)~~ (h) 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)~~ (i) for a travel trailer or park model recreational vehicle:

Age of Travel Trailer or Park Model Recreational Vehicle	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)~~ (j) \$10 regardless of the age of the vessel if the vessel is:

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- (i) less than 15 feet in length;
- (ii) a canoe;
- (iii) a jon boat; or
- (iv) a utility boat;

~~(f)~~ (k) 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

~~(f)~~ (k) 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)~~ (m) 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
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

~~(m)~~ (n) 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:

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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)~~ (fno) 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:

Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$27
6 or more years but less than 9 years	\$38.50
3 or more years but less than 6 years	\$54
Less than 3 years	\$73

(b) for a small motor vehicle:

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$7.75
3 or more years but less than 6 years	\$11.50
Less than 3 years	\$19.25

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(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.

(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 (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.

(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 (7).

(b) (i) Except as provided in Subsection (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 (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

(D) an appurtenance or attachment similar to Subsections (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 (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

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under Subsection (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 (7)(d) if the length of the vessel measured under Subsection (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 (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 (7)(d) if the length of the vessel measured under Subsection (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 (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 (7)(d).

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

(A) be developed by the commission;

(B) be provided by the commission to:

(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 (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.

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(ii) A certification made under Subsection (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 (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 (7)(d)(iii)(A) is a condition to the acceptance of any form.

(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 (8)(b) if:

- (i) the difference described in Subsection (8)(b) is \$1 or more; and
- (ii) the qualifying person submitted a form in accordance with Subsections (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:

(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:

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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.

(c) Before the county issues a refund to the qualifying person in accordance with Subsection (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 (8)(c) or (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 (8)(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 qualifying person or tangible personal property owner that submits a form to a county under Subsection (8)(c) or (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 (8)(d)(iii)(A) is a condition to the acceptance of any form.

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(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 (8)(c).

(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 (8)(d).

(10) (a) For purposes of this Subsection (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 (8).

†

Legislative Review Note

~~Office of Legislative Research and General Counsel~~

Section 4. Effective date.

This bill takes effect on January 1, 2019.