

58 dealer; and]

59 ~~[(ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.]~~

60 (5) (a) Each county shall distribute the revenue collected by the county from the
61 uniform statewide fee imposed by this section to each taxing entity in which each motor home
62 subject to the uniform statewide fee is located in the same proportion in which revenue
63 collected from the ad valorem property tax is distributed.

64 (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the
65 uniform statewide fee imposed by this section shall distribute the revenue in the same
66 proportion in which revenue collected from the ad valorem property tax is distributed.

67 (6) An appeal relating to the uniform statewide fee imposed on a motor home by this
68 section shall be filed pursuant to Section 59-2-1005.

69 Section 2. Section **59-2-407** is amended to read:

70 **59-2-407. Administration of uniform fees.**

71 (1) (a) Except as provided in Subsection 59-2-405(4) or 59-2-405.3(4), the uniform fee
72 authorized in Sections 59-2-404, 59-2-405, and 59-2-405.3 shall be assessed at the same time
73 and in the same manner as ad valorem personal property taxes under Chapter 2, Part 13,
74 Collection of Taxes, except that in listing personal property subject to the uniform fee with real
75 property as permitted by Section 59-2-1302, the assessor or, if this duty has been reassigned in
76 an ordinance under Section 17-16-5.5, the treasurer shall list only the amount of the uniform
77 fee due, and not the taxable value of the property subject to the uniform fee.

78 (b) Except as provided in [~~Subsection~~] Subsections 59-2-405.1(4), 59-2-405.2 ~~§~~→ ~~(4)~~ **(5)**

78a ~~←~~ **§** , and

79 59-2-405.3(4), the uniform fee imposed by Section 59-2-405.1, 59-2-405.2, or 59-2-405.3 shall
80 be assessed at the time of:

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

82 (ii) renewal of registration.

83 ~~[(c) Except as provided in Subsection 59-2-405.2(4), the uniform statewide fee~~
84 ~~imposed by Section 59-2-405.2 shall be assessed at the time of:]~~

85 ~~[(i) registration as defined in Section 41-1a-102; and]~~

86 ~~[(ii) renewal of registration.]~~

87 (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-404,
88 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3 shall be the same as those provided in