

57 the procedures established in Section 59-2-405.1;

58 ~~[(4)]~~ (c) the uniform statewide fee imposed by Section 59-2-405.2 in accordance with
59 the procedures established in Section 59-2-405.2; ~~H→~~ **[and]** ~~←H~~

60 ~~[(e)]~~ (d) the uniform statewide fee imposed by Section 59-2-405.3 in accordance with
61 the procedures established in Section 59-2-405.3 ~~H→~~ **[:]** **and** ~~←H~~

62 (e) the uniform fee imposed by Section 72-10-110.5 in accordance with the procedures
63 established in Section 72-10-110.5;

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

65 **Part 4. Assessment of Transitory Personal Property and Interstate Carriers**

66 **59-2-407. Administration of uniform fees.**

67 (1) (a) Except as provided in Subsection 59-2-405(4) or 59-2-405.3(4), the uniform fee
68 authorized in Sections ~~[59-2-404,]~~ 59-2-405, ~~[and]~~ 59-2-405.3, and 72-10-110.5 shall be
69 assessed at the same time and in the same manner as ad valorem personal property taxes under
70 Chapter 2, Part 13, Collection of Taxes, except that in listing personal property subject to the
71 uniform fee with real property as permitted by Section 59-2-1302, the assessor or, if this duty
72 has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall list only the
73 amount of the uniform fee due, and not the taxable value of the property subject to the uniform
74 fee.

75 (b) Except as provided in Subsection 59-2-405.1~~[(4)]~~(5), the uniform fee imposed by
76 Section 59-2-405.1 shall be assessed at the time of:

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

78 (ii) renewal of registration.

79 (c) Except as provided in Subsection 59-2-405.2~~[(4)]~~(5), the uniform statewide fee
80 imposed by Section 59-2-405.2 shall be assessed at the time of:

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

82 (ii) renewal of registration.

83 (2) The remedies for nonpayment of the uniform fees authorized by Sections
84 ~~[59-2-404,]~~ 59-2-405, 59-2-405.1, 59-2-405.2, ~~[and]~~ 59-2-405.3, and 72-10-110.5 shall be the
85 same as those provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad
86 valorem personal property taxes.

87 Section 3. Section **59-2-924.2** is amended to read:

707 (8) (a) For purposes of this section, an aircraft based at the owner's airport means an
 708 aircraft that is hangared, tied down, or parked at an owner's airport for a plurality of the year.

709 (b) Semi-annually, an owner or operator of an airport open to public use, or of an
 710 airport that receives grant funding from the state, shall provide a list of all aircraft based at the
 711 owner's airport to the [~~Utah Division of Aeronautics~~] department.

712 (9) [~~(a) The Utah Division of Aeronautics~~] The department shall maintain a statewide
 713 database of all aircraft based within the state.

714 [~~(b) On or before October 1 of each year, the Utah Division of Aeronautics shall~~
 715 ~~provide the State Tax Commission with the data the State Tax Commission requires from the~~
 716 ~~database described in Subsection (9)(a):]~~

717 [~~(c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,~~
 718 ~~the commission may by rule define the contents of the database described in Subsection (9)(a):]~~

719 [~~(d) The State Tax Commission shall annually provide the Utah Division of~~
 720 ~~Aeronautics a list of all aircraft registered in this state:]~~

721 (10) The [~~State Tax Commission~~] department may suspend or revoke a registration if
 722 [it] the department determines that the required fee has not been paid and the fee is not paid
 723 upon reasonable notice and demand.

724 Section 8. Section **72-10-110.5** is enacted to read:

725 **72-10-110.5. Uniform fee on aircraft -- Collection of fee by department --**

726 **Distribution of fees.**

727 (1) In accordance with Utah Constitution ~~H→~~, ~~←H~~ Article XIII, Section 2, Subsection (6),
 728 beginning on January 1, 2009, an aircraft ~~H→~~ [;] ~~←H~~ required to be registered with the state is:

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

730 (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee
 731 of \$25, assessed in accordance with Section 59-2-407.

732 (2) (a) The department shall collect the uniform fee and distribute the uniform fee to
 733 the county in which the aircraft is based.

734 (b) A based aircraft is an aircraft that is hangared, tied down, parked, or domiciled in
 735 the state for a plurality of the year.

736 (3) (a) The uniform fees received by a county under Subsection (2) shall be distributed
 737 to each taxing entity within the county in the same proportion in which revenues collected from