

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

29 Section 1. Section **59-2-405.1** is amended to read:

30 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**

31 **Distribution of revenues -- Appeals.**

32 (1) The property described in Subsection (2) is exempt from ad valorem property taxes
33 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).

34 (2) (a) Except as provided in Subsection (2)(b) and subject to Subsection (6), there is
35 levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:

36 (i) motor vehicles as defined in Section 41-1a-102 that:

37 (A) are required to be registered with the state; and

38 (B) weigh 12,000 pounds or less; and

39 (ii) state-assessed commercial vehicles required to be registered with the state that
40 weigh 12,000 pounds or less.

41 (b) The following tangible personal property is exempt from the statewide uniform fee
42 imposed by this section:

43 (i) aircraft;

44 (ii) tangible personal property subject to a uniform fee imposed by:

45 (A) Section 59-2-405;

46 (B) Section 59-2-405.2; or

47 (C) Section 59-2-405.3; and

48 (iii) tangible personal property that is exempt from state or county ad valorem property
49 taxes under the laws of this state or of the federal government.

50 (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,
51 the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	[\$10] H → [\$10.50] <u>\$10.25</u> ← H
9 or more years but less than 12 years	[\$50] H → [\$51.50] <u>\$51.25</u> ← H
6 or more years but less than 9 years	[\$80] H → [\$82.50] <u>\$82.25</u> ← H
3 or more years but less than 6 years	[\$110] H → [\$113.50] <u>\$113</u> ← H
Less than 3 years	[\$150] H → [\$154.50] <u>\$154.25</u> ← H

58 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this
59 section is as follows:

60	Age of Vehicle	Uniform Fee
61	12 or more years	[\$7.75] H → [\$8.25] \$8 ← H
62	9 or more years but less than 12 years	[\$38.50] H → [\$39.75] \$39.50 ← H
63	6 or more years but less than 9 years	[\$61.50] H → [\$63.50] \$63.25 ← H
64	3 or more years but less than 6 years	[\$84.75] H → [\$87.50] \$87 ← H
65	Less than 3 years	[\$115.50] H → [\$119] \$118.75 ← H

66 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a
67 motor vehicle issued a temporary sports event registration certificate in accordance with
68 Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period
69 specified on the temporary sports event registration certificate regardless of the age of the
70 motor vehicle.

71 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is
72 brought into the state and is required to be registered in Utah shall, as a condition of
73 registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by
74 the state of origin have been paid for the current calendar year.

75 (5) (a) The revenues collected in each county from the uniform fee shall be distributed
76 by the county to each taxing entity in which the property described in Subsection (2) is located
77 in the same proportion in which revenue collected from ad valorem real property tax is
78 distributed.

79 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
80 the same proportion in which revenue collected from ad valorem real property tax is
81 distributed.

82 (6) (a) Except as provided in Subsection (6)(b), for a vehicle described in Subsection
83 (2), the commission may not collect the uniform fee described in this section more than once in
84 a calendar year.

85 (b) For a vehicle registered under Section 41-1a-215.5, the commission may collect the
86 uniform fee described in this section up to twice each calendar year if the total amount of the
87 two collections does not exceed an amount equal to two times the amount described in