

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

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

88 Subsection (3)(b) that applies to the vehicle.

89 (c) For purposes of compliance with this subsection, the day on which the commission
90 collects a uniform fee is determined by the day on which the uniform fee is due, not the day on
91 which the uniform fee is paid.

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

93 **59-2-407. Administration of uniform fees.**

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

101 (b) Except as provided in Subsections [59-2-405.1\(4\)](#), [59-2-405.1\(6\)](#), [59-2-405.2\(5\)](#),
102 and [59-2-405.3\(4\)](#), the uniform fee imposed by Section [59-2-405.1](#), [59-2-405.2](#), or [59-2-405.3](#)
103 shall be assessed at the time of:

- 104 (i) registration as defined in Section [41-1a-102](#); and
- 105 (ii) renewal of registration.

106 (2) The remedies for nonpayment of the uniform fees authorized by Sections [59-2-405](#),
107 [59-2-405.1](#), [59-2-405.2](#), [59-2-405.3](#), and [72-10-110.5](#) shall be the same as those provided in
108 Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

109 Section 3. **Effective date.**

110 This bill takes effect on January 1, 2021.