	VEHICLE PROPERTY TAX AMENDMENTS			
	2020 GENERAL SESSION			
	STATE OF UTAH			
	Chief Sponsor: Norman K. Thurston			
	Senate Sponsor:			
]	LONG TITLE			
	General Description:			
	This bill modifies provisions related to statewide uniform fees on motor vehicles.			
]	Highlighted Provisions:			
	This bill:			
	▶ prohibits the State Tax Commission from collecting the statewide fee in lieu of ad			
•	valorem tax for a vehicle more than once per calendar year;			
	<ul> <li>modifies the amount of the statewide uniform fee in lieu of ad valorem tax for</li> </ul>			
(	certain vehicles;			
	<ul> <li>addresses collection of the statewide uniform fee in lieu of ad valorem tax for a</li> </ul>			
•	vehicle registered for a six-month period; and			
	<ul> <li>makes technical and conforming changes.</li> </ul>			
Ι	Money Appropriated in this Bill:			
	None			
(	Other Special Clauses:			
	This bill provides a special effective date.			
1	Utah Code Sections Affected:			
1	AMENDS:			
	59-2-405.1, as last amended by Laws of Utah 2012, Chapter 397			
	59-2-407, as last amended by Laws of Utah 2018, Chapters 432 and 436			



28	Be it enacted by the Legislature of the state of Utah	:
29	Section 1. Section 59-2-405.1 is amended to	o read:
30	59-2-405.1. Uniform fee on certain vehic	les 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 f	ee 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 sta	ate; and
38	(B) weigh 12,000 pounds or less; and	
39	(ii) state-assessed commercial vehicles requ	ired to be registered with the state that
40	weigh 12,000 pounds or less.	
41	(b) The following tangible personal propert	y is exempt from the statewide uniform fee
42	imposed by this section:	
43	(i) aircraft;	
44	(ii) tangible personal property subject to a u	niform 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 exem	pt from state or county ad valorem property
49	taxes under the laws of this state or of the federal go	overnment.
50	(3) (a) Except as provided in Subsections (3)	3)(b) and (c), beginning on January 1, 1999,
51	the uniform fee for purposes of this section is as fol	lows:
52	Age of Vehicle	Uniform Fee
53	12 or more years	$[\$10] \hat{H} \rightarrow [\$10.50] \$10.25 \leftarrow \hat{H}$
54	9 or more years but less than 12 years	$[\$50] \hat{H} \rightarrow [\$51.50] \$51.25 \leftarrow \hat{H}$
55	6 or more years but less than 9 years	$[\$80] \hat{H} \rightarrow [\$82.50] \$82.25 \leftarrow \hat{H}$
56	3 or more years but less than 6 years	$[\$110] \hat{H} \rightarrow [\$113.50] \$113 \leftarrow \hat{H}$
57	Less than 3 years	$[\$150] \hat{H} \rightarrow [\$154.50] \$154.25 \leftarrow \hat{H}$
58	(b) For registrations under Section 41-1a-21	5.5, the uniform fee for purposes of this

section is as follows:

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60	Age of Vehicle	Uniform Fee	
61	12 or more years	[ <del>\$7.75</del> ] Ĥ <b>→</b> [ <u>\$8.25</u> ] <u>\$8</u> ←Ĥ	
62	9 or more years but less than 12 years	$[\$38.50] \hat{H} \rightarrow [\$39.75] \$39.50 \leftarrow \hat{H}$	
63	6 or more years but less than 9 years	$[\$61.50] \hat{H} \rightarrow [\$63.50] \$63.25 \leftarrow \hat{H}$	
64	3 or more years but less than 6 years	[ <del>\$84.75</del> ] Ĥ <b>→</b> [ <u>\$87.50</u> ] <u>\$87</u> ←Ĥ	
65	Less than 3 years	[ <del>\$115.50</del> ] Ĥ <b>→</b> [ <u><del>\$119</del>] <b>\$118.75</b></u> ←Ĥ	
66	(c) Notwithstanding Subsections (3)(a) and (b)	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	s section is \$5 for the event period	
69	specified on the temporary sports event registration co	ertificate regardless of the age of the	
70	motor vehicle.		
71	(4) Notwithstanding Section 59-2-407, proper	rty 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 p	roperty taxes or uniform fees imposed by	
74	the state of origin have been paid for the current caler	ndar 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 prope	rty described in Subsection (2) is located	
77	in the same proportion in which revenue collected fro	m ad valorem real property tax is	
78	distributed.		
79	(b) Each taxing entity shall distribute the reve	enues 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)	o), for a vehicle described in Subsection	
83	(2), the commission may not collect the uniform fee of	lescribed 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	

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 <b>59-2-407</b> 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), <u>59-2-405.1(6)</u> , <u>59-2-405.2(5)</u> ,
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.

This bill takes effect on January 1, 2021.

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