

**VEHICLE PROPERTY TAX AMENDMENTS**

2020 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Norman K. Thurston**

Senate Sponsor: \_\_\_\_\_

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**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;
- ▶ modifies the amount of the statewide uniform fee in lieu of ad valorem tax for certain vehicles;
- ▶ addresses collection of the statewide uniform fee in lieu of ad valorem tax for a vehicle registered for a six-month period; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

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 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	<del>[\$10]</del> <u>\$10.50</u>
9 or more years but less than 12 years	<del>[\$50]</del> <u>\$51.50</u>
6 or more years but less than 9 years	<del>[\$80]</del> <u>\$82.50</u>
3 or more years but less than 6 years	<del>[\$110]</del> <u>\$113.50</u>
Less than 3 years	<del>[\$150]</del> <u>\$154.50</u>

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

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

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.