

VEHICLE REGISTRATION FEE AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: Norman K. Thurston

LONG TITLE

General Description:

This bill limits collection of the uniform fee for leased vehicles purchased by the lessee.

Highlighted Provisions:

This bill:

▶ prohibits the commission from collecting the uniform fee more than once per calendar year for a leased vehicle that is purchased by the lessee who has registered the vehicle in the same calendar year; and

▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

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

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

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

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



28 **Distribution of revenues -- Appeals.**

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

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

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

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

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

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

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

40 (i) aircraft;

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

42 (A) Section 59-2-405;

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

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

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

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

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

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

	Age of Vehicle	Uniform Fee
57		
58	12 or more years	\$7.75
59	9 or more years but less than 12 years	\$38.50
60	6 or more years but less than 9 years	\$61.50
61	3 or more years but less than 6 years	\$84.75
62	Less than 3 years	\$115.50

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

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

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

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

79 (6) Except for a vehicle registered under Section 41-1a-215.5, the purchaser of a
 80 vehicle is not required to pay the fee described in this section for the calendar year of the
 81 purchase if:

82 (a) immediately before purchasing the vehicle, the purchaser leased the vehicle and
 83 was a registrant of the vehicle; and

84 (b) while leasing the vehicle, the purchaser paid the fee described in this section for the
 85 vehicle that was due the same calendar year.

86 Section 2. Section 59-2-407 is amended to read:

87 **59-2-407. Administration of uniform fees.**

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

95 (b) Except as provided in Subsections 59-2-405.1(4), 59-2-405.1(6), 59-2-405.2(5),
96 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
97 shall be assessed at the time of:

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

99 (ii) renewal of registration.

100 (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-405,
101 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
102 Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.