

**Senator Lincoln Fillmore** proposes the following substitute bill:

**VEHICLE REGISTRATION FEE AMENDMENTS**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Lincoln Fillmore**

House Sponsor: Norman K. Thurston

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**LONG TITLE**

**General Description:**

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

**Highlighted Provisions:**

This bill:

▶ for a leased vehicle that is purchased by the lessee, prohibits:

• the Division of Motor Vehicles from charging the registration fee more than once per registration year; and

• the State Tax Commission from collecting the uniform fee more than once per registration year; and

▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**41-1a-1206**, as last amended by Laws of Utah 2020, Chapter 377



26 [59-2-405.1](#), as last amended by Laws of Utah 2012, Chapter 397  
27 [59-2-407](#), as last amended by Laws of Utah 2018, Chapters 432 and 436



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

30 Section 1. Section **41-1a-1206** is amended to read:

31 **41-1a-1206. Registration fees -- Fees by gross laden weight.**

32 (1) Except as provided in Subsections (2) [~~and (3)~~] through (5), at the time application  
33 is made for registration or renewal of registration of a vehicle or combination of vehicles under  
34 this chapter, a registration fee shall be paid to the division as follows:

35 (a) \$46.00 for each motorcycle;

36 (b) \$44 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding  
37 motorcycles;

38 (c) unless the semitrailer or trailer is exempt from registration under Section [41-1a-202](#)  
39 or is registered under Section [41-1a-301](#):

40 (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or

41 (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or less  
42 gross unladen weight;

43 (d) (i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds  
44 gross laden weight; plus

45 (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight;

46 (e) (i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding farm  
47 trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus

48 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;

49 (f) (i) \$69.50 for each park model recreational vehicle over 12,000 pounds, but not  
50 exceeding 14,000 pounds gross laden weight; plus

51 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;

52 (g) \$45 for each vintage vehicle that is less than 40 years old; and

53 (h) in addition to the fee described in Subsection (1)(b):

54 (i) for each electric motor vehicle:

55 (A) \$90 during calendar year 2020; and

56 (B) \$120 beginning January 1, 2021, and thereafter;

- 57 (ii) for each hybrid electric motor vehicle:
- 58 (A) \$15 during calendar year 2020; and
- 59 (B) \$20 beginning January 1, 2021, and thereafter;
- 60 (iii) for each plug-in hybrid electric motor vehicle:
- 61 (A) \$39 during calendar year 2020; and
- 62 (B) \$52 beginning January 1, 2021, and thereafter; and
- 63 (iv) for any motor vehicle not described in Subsections (1)(h)(i) through (iii) that is
- 64 fueled exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane:
- 65 (A) \$90 during calendar year 2020; and
- 66 (B) \$120 beginning January 1, 2021, and thereafter.
- 67 (2) (a) At the time application is made for registration or renewal of registration of a
- 68 vehicle under this chapter for a six-month registration period under Section [41-1a-215.5](#), a
- 69 registration fee shall be paid to the division as follows:
- 70 (i) \$34.50 for each motorcycle; and
- 71 (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight,
- 72 excluding motorcycles.
- 73 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal
- 74 of registration of a vehicle under this chapter for a six-month registration period under Section
- 75 [41-1a-215.5](#) a registration fee shall be paid to the division as follows:
- 76 (i) for each electric motor vehicle:
- 77 (A) \$69.75 during calendar year 2020; and
- 78 (B) \$93 beginning January 1, 2021, and thereafter;
- 79 (ii) for each hybrid electric motor vehicle:
- 80 (A) \$11.25 during calendar year 2020; and
- 81 (B) \$15 beginning January 1, 2021, and thereafter;
- 82 (iii) for each plug-in hybrid electric motor vehicle:
- 83 (A) \$30 during calendar year 2020; and
- 84 (B) \$40 beginning January 1, 2021, and thereafter; and
- 85 (iv) for each motor vehicle not described in Subsections (2)(b)(i) through (iii) that is
- 86 fueled by a source other than motor fuel, diesel fuel, natural gas, or propane:
- 87 (A) \$69.75 during calendar year 2020; and

88 (B) \$93 beginning January 1, 2021, and thereafter.

89 (3) (a) (i) Beginning on January 1, 2019, the commission shall, on January 1, annually  
90 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i), (1)(c)(ii), (1)(d)(i),  
91 (1)(e)(i), (1)(f)(i), (1)(g), (2)(a), (4)(a), and ~~[(7)]~~ (8), by taking the registration fee rate for the  
92 previous year and adding an amount equal to the greater of:

93 (A) an amount calculated by multiplying the registration fee of the previous year by the  
94 actual percentage change during the previous fiscal year in the Consumer Price Index; and

95 (B) 0.

96 (ii) Beginning on January 1, 2022, the commission shall, on January 1, annually adjust  
97 the registration fees described in Subsections (1)(h)(i)(B), (1)(h)(ii)(B), (1)(h)(iii)(B),  
98 (1)(h)(iv)(B), (2)(b)(i)(B), (2)(b)(ii)(B), (2)(b)(iii)(B), and (2)(b)(iv)(B) by taking the  
99 registration fee rate for the previous year and adding an amount equal to the greater of:

100 (A) an amount calculated by multiplying the registration fee of the previous year by the  
101 actual percentage change during the previous fiscal year in the Consumer Price Index; and

102 (B) 0.

103 (b) The amounts calculated as described in Subsection (3)(a) shall be rounded up to the  
104 nearest 25 cents.

105 (4) (a) The initial registration fee for a vintage vehicle that is 40 years old or older is  
106 \$40.

107 (b) A vintage vehicle that is 40 years old or older is exempt from the renewal of  
108 registration fees under Subsection (1).

109 (c) A vehicle with a Purple Heart special group license plate issued in accordance with  
110 Section [41-1a-421](#) is exempt from the registration fees under Subsection (1).

111 (d) A camper is exempt from the registration fees under Subsection (1).

112 (5) Except for a vehicle registered under Section [41-1a-215.5](#), the purchaser of a  
113 vehicle is not required to pay the registration fee described in Subsection (1) for the registration  
114 year of the purchase if:

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

117 (b) while leasing the vehicle, the purchaser paid the registration fee described in  
118 Subsection (1) that was due the same registration year.

119           ~~[(5)]~~ (6) If a motor vehicle is operated in combination with a semitrailer or trailer, each  
120 motor vehicle shall register for the total gross laden weight of all units of the combination if the  
121 total gross laden weight of the combination exceeds 12,000 pounds.

122           ~~[(6)]~~ (7) (a) Registration fee categories under this section are based on the gross laden  
123 weight declared in the licensee's application for registration.

124           (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part  
125 of 2,000 pounds is a full unit.

126           ~~[(7)]~~ (8) The owner of a commercial trailer or commercial semitrailer may, as an  
127 alternative to registering under Subsection (1)(c), apply for and obtain a special registration and  
128 license plate for a fee of \$130.

129           ~~[(8)]~~ (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a  
130 farm truck unless:

- 131           (a) the truck meets the definition of a farm truck under Section 41-1a-102; and  
132           (b) (i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or  
133           (ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner  
134 submits to the division a certificate of emissions inspection or a waiver in compliance with  
135 Section 41-6a-1642.

136           ~~[(9)]~~ (10) A violation of Subsection ~~[(8)]~~ (9) is an infraction that shall be punished by a  
137 fine of not less than \$200.

138           ~~[(10)]~~ (11) Trucks used exclusively to pump cement, bore wells, or perform crane  
139 services with a crane lift capacity of five or more tons, are exempt from 50% of the amount of  
140 the fees required for those vehicles under this section.

141           Section 2. Section 59-2-405.1 is amended to read:

142           **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**

143 **Distribution of revenues -- Appeals.**

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

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

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

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

150 (B) weigh 12,000 pounds or less; and  
151 (ii) state-assessed commercial vehicles required to be registered with the state that  
152 weigh 12,000 pounds or less.

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

155 (i) aircraft;

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

157 (A) Section 59-2-405;

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

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

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

162 (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,  
163 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

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

Age of Vehicle	Uniform Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$38.50
6 or more years but less than 9 years	\$61.50
3 or more years but less than 6 years	\$84.75
Less than 3 years	\$115.50

178 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a

179 motor vehicle issued a temporary sports event registration certificate in accordance with  
180 Section [41-3-306](#), the uniform fee for purposes of this section is \$5 for the event period  
181 specified on the temporary sports event registration certificate regardless of the age of the  
182 motor vehicle.

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

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

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

194 (6) Except for a vehicle registered under Section [41-1a-215.5](#), the purchaser of a  
195 vehicle is not required to pay the fee described in this section for the registration year of the  
196 purchase if:

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

199 (b) while leasing the vehicle, the purchaser paid the fee described in this section for the  
200 vehicle that was due the same registration year.

201 Section 3. Section [59-2-407](#) is amended to read:

202 **59-2-407. Administration of uniform fees.**

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

210 (b) Except as provided in Subsections [59-2-405.1\(4\)](#), [59-2-405.1\(6\)](#), [59-2-405.2\(5\)](#),  
211 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](#)  
212 shall be assessed at the time of:

213 (i) registration as defined in Section [41-1a-102](#); and

214 (ii) renewal of registration.

215 (2) The remedies for nonpayment of the uniform fees authorized by Sections [59-2-405](#),  
216 [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  
217 Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

218 Section 4. **Effective date.**

219 This bill takes effect on January 1, 2022.