

SB0073S03 compared with SB0073S02

~~{deleted text}~~ shows text that was in SB0073S02 but was deleted in SB0073S03.

inserted text shows text that was not in SB0073S02 but was inserted into SB0073S03.

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

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

LONG TITLE

General Description:

This bill ~~{limits collection of the registration fee and uniform fee for leased vehicles}~~ provides a credit for fees and taxes charged to a person registering a leased vehicle purchased by the lessee.

Highlighted Provisions:

This bill:

- ▶ creates a credit for ~~{a leased vehicle that is purchased by the lessee, prohibits:~~

—• fees and taxes 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}~~ charged to a person registering a vehicle if the purchaser:

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- registered the leased vehicle as the lessee; and
- paid the fees and taxes for registering the leased vehicle in the same registration period.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

~~{AMENDS}~~ ENACTS:

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

~~—— 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;~~ 41-1a-1225, Utah Code Annotated 1953

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

Section 1. Section ~~{41-1a-1206}~~ 41-1a-1225 is ~~{amended}~~ enacted to read:

~~{41-1a-1206}~~ 41-1a-1225. ~~{~~ Registration fees -- Fees by gross laden weight.

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

~~—— (a) \$46.00 for each motorcycle;~~

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

~~—— (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202 or is registered under Section 41-1a-301;~~

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

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

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

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

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

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

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

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

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

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

~~(i) for each electric motor vehicle:~~

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

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

~~(ii) for each hybrid electric motor vehicle:~~

~~(A) \$15 during calendar year 2020; and~~

~~(B) \$20 beginning January 1, 2021, and thereafter;~~

~~(iii) for each plug-in hybrid electric motor vehicle:~~

~~(A) \$39 during calendar year 2020; and~~

~~(B) \$52 beginning January 1, 2021, and thereafter; and~~

~~(iv) for any motor vehicle not described in Subsections (1)(h)(i) through (iii) that is fueled exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane:~~

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

~~(B) \$120 beginning January 1, 2021, and thereafter.~~

~~(2) (a) At the time application is made for registration or renewal of registration of; Credit for registering leased vehicle purchased by the lessee.~~

~~(1) The division shall provide a credit against the fees and taxes charged to a person registering a vehicle under {this chapter for a six-month registration period under Section 41-1a-215.5, a registration fee shall be paid to the division as follows:~~

~~(i) \$34.50 for each motorcycle; and~~

~~(ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles.~~

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~~_____ (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of registration of a vehicle under this chapter for a six-month registration period under Section 41-1a-215.5 a registration fee shall be paid to the division as follows:~~

~~_____ (i) for each electric motor vehicle:~~

~~_____ (A) \$69.75 during calendar year 2020; and~~

~~_____ (B) \$93 beginning January 1, 2021, and thereafter;~~

~~_____ (ii) for each hybrid electric motor vehicle:~~

~~_____ (A) \$11.25 during calendar year 2020; and~~

~~_____ (B) \$15 beginning January 1, 2021, and thereafter;~~

~~_____ (iii) for each plug-in hybrid electric motor vehicle:~~

~~_____ (A) \$30 during calendar year 2020; and~~

~~_____ (B) \$40 beginning January 1, 2021, and thereafter; and~~

~~_____ (iv) for each motor vehicle not described in Subsections (2)(b)(i) through (iii) that is fueled by a source other than motor fuel, diesel fuel, natural gas, or propane:~~

~~_____ (A) \$69.75 during calendar year 2020; and~~

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

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

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

~~_____ (B) 0;~~

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

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

~~_____ (B) 0;~~

~~_____ (b) The amounts calculated as described in Subsection (3)(a) shall be rounded up to the~~

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nearest 25 cents:

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

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

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

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

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

~~‡Title 41, Chapter 1a, Motor Vehicle Act, if:~~

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

~~(b) while leasing the vehicle and during the same registration period, the purchaser paid the fees and taxes charged for registering the vehicle under Title 41, Chapter 1a, Motor Vehicle Act.~~

~~(2) The division shall apply the credit provided under Subsection (1) by allowing the registration ~~fee~~ period described in Subsection (1) ~~that was due the same registration year.~~~~

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

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

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

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

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

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~~_____ (a) the truck meets the definition of a farm truck under Section 41-1a-102; and~~

~~_____ (b) (i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or~~

~~_____ (ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner submits to the division a certificate of emissions inspection or a waiver in compliance with Section 41-6a-1642.~~

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

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

~~_____ Section 2. Section 59-2-405.1 is amended to read:~~

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

~~**Distribution of revenues -- Appeals.**~~

~~_____ (1) The property ~~};~~ (b) to remain in effect until expiration.~~

~~_____ (3) This section applies only to taxes and fees paid by, or on behalf of, the purchaser at the time of the registration described in Subsection (2) is exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).~~

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

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

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

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

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

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

~~_____ (i) aircraft;~~

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

~~_____ (A) Section 59-2-405;~~

~~_____ (B) Section 59-2-405.2; or~~

~~_____ (C) Section 59-2-405.3; and~~

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~~_____ (iii) tangible personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government:~~

~~_____ (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999, 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 |
|---------------------------|------------------------|-----------------------------|------------------|-----------------|---|------------------|-----------------|--|------------------|-----------------|--|------------------|------------------|------------------------------|------------------|------------------|

~~_____ (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this 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 |
|---------------------------|------------------------|-----------------------------|------------------|-------------------|---|------------------|--------------------|--|------------------|--------------------|--|------------------|--------------------|------------------------------|------------------|---------------------|

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

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

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

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

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

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

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

~~— Section 3. Section 59-2-407 is amended to read:~~

~~— **59-2-407. Administration of uniform fees:**~~

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

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

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

~~— (ii) renewal of registration.~~

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

~~— Section 4}1)(b).~~

Section 2. Effective date.

This bill takes effect on January 1, 2022.