



29 [59-30-102](#), Utah Code Annotated 1953

30 [59-30-103](#), Utah Code Annotated 1953

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

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

34 **41-1a-1206. Registration fees -- Fees by gross laden weight.**

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

38 (a) \$46.00 for each motorcycle;

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

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

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

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

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

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

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

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

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

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

55 (g) \$45 for each vintage vehicle that has a model year of 1981 or newer;

56 (h) in addition to the fee described in Subsection (1)(b):  
57 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:  
58 (A) each electric motor vehicle; and  
59 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled  
60 exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane;  
61 (ii) \$21.75 for each hybrid electric motor vehicle; and  
62 (iii) \$56.50 for each plug-in hybrid electric motor vehicle; and  
63 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a  
64 model year of 1981 or newer, 50 cents.

65 (2) (a) At the time application is made for registration or renewal of registration of a  
66 vehicle under this chapter for a six-month registration period under Section 41-1a-215.5, a  
67 registration fee shall be paid to the division as follows:  
68 (i) \$34.50 for each motorcycle; and  
69 (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight,  
70 excluding motorcycles.

71 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal  
72 of registration of a vehicle under this chapter for a six-month registration period under Section  
73 41-1a-215.5 a registration fee shall be paid to the division as follows:  
74 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:  
75 (A) each electric motor vehicle; and  
76 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled exclusively  
77 by a source other than motor fuel, diesel fuel, natural gas, or propane;  
78 (ii) \$16.50 for each hybrid electric motor vehicle; and  
79 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.

80 (3) (a) Beginning on January 1, 2024, at the time of registration:  
81 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),  
82 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual shall also pay

83 an additional \$7 as part of the registration fee; and

84 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also  
85 pay an additional \$5 as part of the registration fee.

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

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

92 (B) 0.

93 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually adjust  
94 the registration fees described in Subsections (1)(h)(ii) and (iii) and (2)(b)(ii) and (iii) by taking  
95 the registration fee rate for the previous year and adding an amount equal to the greater of:

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

98 (B) 0.

99 ~~[(b)]~~ (c) The amounts calculated as described in Subsection ~~[(3)(a)]~~ (3)(b) shall be  
100 rounded up to the nearest 25 cents.

101 (4) (a) The initial registration fee for a vintage vehicle that has a model year of 1980 or  
102 older is \$40.

103 (b) A vintage vehicle that has a model year of 1980 or older is exempt from the  
104 renewal of registration fees under Subsection (1).

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

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

108 (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each  
109 motor vehicle shall register for the total gross laden weight of all units of the combination if the

110 total gross laden weight of the combination exceeds 12,000 pounds.

111 (6) (a) Registration fee categories under this section are based on the gross laden  
112 weight declared in the licensee's application for registration.

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

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

118 (8) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm  
119 truck unless:

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

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

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

125 (9) A violation of Subsection (8) is an infraction that shall be punished by a fine of not  
126 less than \$200.

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

130 Section 2. Section 59-13-201 is amended to read:

131 **59-13-201. Rate -- Tax basis -- Exemptions -- Revenue deposited into the**  
132 **Transportation Fund -- Restricted account for boating uses -- Refunds -- Reduction of tax**  
133 **in limited circumstances.**

134 (1) (a) (i) Subject to the provisions of this section and except as provided in Subsection  
135 (1)(e), a tax is imposed at the rate of [~~16.5%~~] 14.2% of the statewide average rack price of a  
136 gallon of motor fuel per gallon upon all motor fuel that is sold, used, or received for sale or

137 used in this state.

138 (ii) Notwithstanding Subsection (1)(a)(i), for the period beginning on July 1, 2023, and  
139 ending on December 31, 2023, the rate described in Subsection (1)(a)(i) shall be 34.5 cents per  
140 gallon.

141 (b) (i) Until December 31, 2018, and subject to the requirements under Subsection  
142 (1)(c), the statewide average rack price of a gallon of motor fuel under Subsection (1)(a) shall  
143 be determined by calculating the previous fiscal year statewide average rack price of a gallon of  
144 regular unleaded motor fuel, excluding federal and state excise taxes, for the 12 months ending  
145 on the previous June 30 as published by an oil pricing service.

146 (ii) Beginning on January 1, 2019, and subject to the requirements under Subsection  
147 (1)(c), the statewide average rack price of a gallon of motor fuel under Subsection (1)(a) shall  
148 be determined by calculating the previous three fiscal years statewide average rack price of a  
149 gallon of regular unleaded motor fuel, excluding federal and state excise taxes, for the 36  
150 months ending on the previous June 30 as published by an oil pricing service.

151 (c) (i) Subject to the requirement in Subsection (1)(c)(ii), the statewide average rack  
152 price of a gallon of motor fuel determined under Subsection (1)(b) may not be less than \$1.78  
153 per gallon.

154 (ii) Beginning on January 1, 2019, the commission shall, on January 1, annually adjust  
155 the minimum statewide average rack price of a gallon of motor fuel described in Subsection  
156 (1)(c)(i) by taking the minimum statewide average rack price of a gallon of motor fuel for the  
157 previous calendar year and adding an amount equal to the greater of:

158 (A) an amount calculated by multiplying the minimum statewide average rack price of  
159 a gallon of motor fuel for the previous calendar year by the actual percent change during the  
160 previous fiscal year in the Consumer Price Index; and

161 (B) 0.

162 (iii) The statewide average rack price of a gallon of motor fuel determined by the  
163 commission under Subsection (1)(b) may not exceed [~~\$2.43 per gallon.~~];

- 164           (A) for a calendar year beginning on January 1, 2024, \$2.57 per gallon;
- 165           (B) for a calendar year beginning on January 1, 2025, \$2.71 per gallon;
- 166           (C) for a calendar year beginning on January 1, 2026, \$2.82 per gallon; and
- 167           (D) for a calendar year beginning on January 1, 2028, and thereafter, \$2.96 per gallon.
- 168           (iv) The minimum statewide average rack price of a gallon of motor fuel described and
- 169 adjusted under Subsections (1)(c)(i) and (ii) may not exceed the maximum statewide average
- 170 rack price of a gallon of motor fuel under Subsection (1)(c)(iii).
- 171           (d) (i) The commission shall annually:
- 172               (A) determine the statewide average rack price of a gallon of motor fuel in accordance
- 173 with Subsections (1)(b) and (c);
- 174               (B) adjust the fuel tax rate imposed under Subsection (1)(a), rounded to the nearest
- 175 one-tenth of a cent, based on the determination under Subsection (1)(b);
- 176               (C) publish the adjusted fuel tax as a cents per gallon rate; and
- 177               (D) post or otherwise make public the adjusted fuel tax rate as determined in
- 178 Subsection (1)(d)(i)(B) no later than 60 days before the annual effective date under Subsection
- 179 (1)(d)(ii).
- 180           (ii) The tax rate imposed under this Subsection (1) and adjusted as required under
- 181 Subsection (1)(d)(i) shall take effect on January 1 of each year.
- 182           (e) In lieu of the tax imposed under Subsection (1)(a) and subject to the provisions of
- 183 this section, a tax is imposed at the rate of 3/19 of the rate imposed under Subsection (1)(a),
- 184 rounded up to the nearest penny, upon all motor fuels that meet the definition of clean fuel in
- 185 Section [59-13-102](#) and are sold, used, or received for sale or use in this state.
- 186           (2) Any increase or decrease in tax rate applies to motor fuel that is imported to the
- 187 state or sold at refineries in the state on or after the effective date of the rate change.
- 188           (3) (a) No motor fuel tax is imposed upon:
- 189               (i) motor fuel that is brought into and sold in this state in original packages as purely
- 190 interstate commerce sales;

191 (ii) motor fuel that is exported from this state if proof of actual exportation on forms  
192 prescribed by the commission is made within 180 days after exportation;

193 (iii) motor fuel or components of motor fuel that is sold and used in this state and  
194 distilled from coal, oil shale, rock asphalt, bituminous sand, or solid hydrocarbons located in  
195 this state; or

196 (iv) motor fuel that is sold to the United States government, this state, or the political  
197 subdivisions of this state.

198 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
199 commission shall make rules governing the procedures for administering the tax exemption  
200 provided under Subsection (3)(a)(iv).

201 (4) The commission may either collect no tax on motor fuel exported from the state or,  
202 upon application, refund the tax paid.

203 (5) (a) All revenue received by the commission under this part shall be deposited daily  
204 with the state treasurer and credited to the Transportation Fund.

205 (b) An appropriation from the Transportation Fund shall be made to the commission to  
206 cover expenses incurred in the administration and enforcement of this part and the collection of  
207 the motor fuel tax.

208 (6) (a) The commission shall determine what amount of motor fuel tax revenue is  
209 received from the sale or use of motor fuel used in motorboats registered under Title 73,  
210 Chapter 18, State Boating Act, and this amount shall be deposited into a restricted revenue  
211 account in the General Fund of the state.

212 (b) The funds from this account shall be used for the construction, improvement,  
213 operation, and maintenance of state-owned boating facilities and for the payment of the costs  
214 and expenses of the Division of Outdoor Recreation in administering and enforcing Title 73,  
215 Chapter 18, State Boating Act.

216 (7) (a) The United States government or any of its instrumentalities, this state, or a  
217 political subdivision of this state that has purchased motor fuel from a licensed distributor or



218 from a retail dealer of motor fuel and has paid the tax on the motor fuel as provided in this  
219 section is entitled to a refund of the tax and may file with the commission for a quarterly  
220 refund.

221 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
222 commission shall make rules governing the application and refund provided for in Subsection  
223 (7)(a).

224 (8) (a) The commission shall refund annually into the Off-highway Vehicle Account in  
225 the General Fund an amount equal to .5% of the motor fuel tax revenues collected under this  
226 section.

227 (b) This amount shall be used as provided in Section 41-22-19.

228 (9) (a) Beginning on April 1, 2001, a tax imposed under this section on motor fuel that  
229 is sold, used, or received for sale or use in this state is reduced to the extent provided in  
230 Subsection (9)(b) if:

231 (i) a tax imposed on the basis of the sale, use, or receipt for sale or use of the motor  
232 fuel is paid to the Navajo Nation;

233 (ii) the tax described in Subsection (9)(a)(i) is imposed without regard to whether or  
234 not the person required to pay the tax is an enrolled member of the Navajo Nation; and

235 (iii) the commission and the Navajo Nation execute and maintain an agreement as  
236 provided in this Subsection (9) for the administration of the reduction of tax.

237 (b) (i) If but for Subsection (9)(a) the motor fuel is subject to a tax imposed by this  
238 section:

239 (A) the state shall be paid the difference described in Subsection (9)(b)(ii) if that  
240 difference is greater than \$0; and

241 (B) a person may not require the state to provide a refund, a credit, or similar tax relief  
242 if the difference described in Subsection (9)(b)(ii) is less than or equal to \$0.

243 (ii) The difference described in Subsection (9)(b)(i) is equal to the difference between:

244 (A) the amount of tax imposed on the motor fuel by this section; less

245 (B) the tax imposed and collected by the Navajo Nation on the motor fuel.

246 (c) For purposes of Subsections (9)(a) and (b), the tax paid to the Navajo Nation under  
247 a tax imposed by the Navajo Nation on the basis of the sale, use, or receipt for sale or use of  
248 motor fuel does not include any interest or penalties a taxpayer may be required to pay to the  
249 Navajo Nation.

250 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
251 commission shall make rules governing the procedures for administering the reduction of tax  
252 provided under this Subsection (9).

253 (e) The agreement required under Subsection (9)(a):

254 (i) may not:

255 (A) authorize the state to impose a tax in addition to a tax imposed under this chapter;

256 (B) provide a reduction of taxes greater than or different from the reduction described  
257 in this Subsection (9); or

258 (C) affect the power of the state to establish rates of taxation;

259 (ii) shall:

260 (A) be in writing;

261 (B) be signed by:

262 (I) the chair of the commission or the chair's designee; and

263 (II) a person designated by the Navajo Nation that may bind the Navajo Nation;

264 (C) be conditioned on obtaining any approval required by federal law;

265 (D) state the effective date of the agreement; and

266 (E) state any accommodation the Navajo Nation makes related to the construction and  
267 maintenance of state highways and other infrastructure within the Utah portion of the Navajo  
268 Nation; and

269 (iii) may:

270 (A) notwithstanding Section 59-1-403, authorize the commission to disclose to the  
271 Navajo Nation information that is:

272 (I) contained in a document filed with the commission; and  
 273 (II) related to the tax imposed under this section;  
 274 (B) provide for maintaining records by the commission or the Navajo Nation; or  
 275 (C) provide for inspections or audits of distributors, carriers, or retailers located or  
 276 doing business within the Utah portion of the Navajo Nation.

277 (f) (i) If, on or after April 1, 2001, the Navajo Nation changes the tax rate of a tax  
 278 imposed on motor fuel, any change in the reduction of taxes under this Subsection (9) as a  
 279 result of the change in the tax rate is not effective until the first day of the calendar quarter after  
 280 a 60-day period beginning on the date the commission receives notice:

281 (A) from the Navajo Nation; and  
 282 (B) meeting the requirements of Subsection (9)(f)(ii).  
 283 (ii) The notice described in Subsection (9)(f)(i) shall state:

284 (A) that the Navajo Nation has changed or will change the tax rate of a tax imposed on  
 285 motor fuel;

286 (B) the effective date of the rate change of the tax described in Subsection (9)(f)(ii)(A);  
 287 and

288 (C) the new rate of the tax described in Subsection (9)(f)(ii)(A).

289 (g) If the agreement required by Subsection (9)(a) terminates, a reduction of tax is not  
 290 permitted under this Subsection (9) beginning on the first day of the calendar quarter after a  
 291 30-day period beginning on the day the agreement terminates.

292 (h) If there is a conflict between this Subsection (9) and the agreement required by  
 293 Subsection (9)(a), this Subsection (9) governs.

294 Section 3. Section **59-30-101** is enacted to read:

295 **CHAPTER 30. ELECTRIC VEHICLE CHARGING TAX**

296 **Part 1. Electric Vehicle Charging Tax**

297 **59-30-101. Definitions.**

298 As used in this chapter:

299 (1) "Charging station" means equipment designed to deliver electric energy to an  
300 electric vehicle for a fee.

301 (2) "Charging station operator" means a person who owns or operates a charging  
302 station in the state.

303 (3) "Charging station subscription" means a service for which a person pays a charging  
304 station operator a subscription fee for a reduced charging rate or unlimited charging during the  
305 subscription period.

306 (4) "Electric vehicle" means a qualifying electric vehicle or qualifying plug-in hybrid  
307 vehicle.

308 (5) "Qualifying electric vehicle" means the same as that term is defined in Section  
309 11-42a-102.

310 (6) "Qualifying plug-in hybrid vehicle" means the same as that term is defined in  
311 Section 11-42a-102.

312 Section 4. Section **59-30-102** is enacted to read:

313 **59-30-102. Imposition -- Rate -- Revenue distribution.**

314 (1) There is levied a tax upon the retail sale of:

315 (a) electric current sold by a charging station operator to charge or recharge an electric  
316 vehicle; and

317 (b) a charging station subscription by a charging station operator to charge or recharge  
318 an electric vehicle.

319 (2) The tax levied under Subsection (1) is imposed at a rate of 12.5% for a charging  
320 station operator that charges:

321 (a) per kilowatt hour as described in Subsection (4)(a);

322 (b) per hour as described in Subsection (4)(a);

323 (c) a subscription fee for charging services as described in Subsection (4)(b); or

324 (d) a combination of Subsections (2)(a) through (c).

325 (3) (a) A charging station operator shall remit a return on the tax imposed in

326 Subsection (1) in an electronic format approved by the commission on the same schedule as the  
327 charging station operator's sales and use tax filing.

328 (b) The tax amount reported on the return described in Subsection (3)(a) is due and  
329 payable according to the same terms and schedule as the charging station operator's sales and  
330 use tax remittance schedule.

331 (4) (a) For a charging station operator that charges a fee per kilowatt hour, the charging  
332 station operator shall furnish with each sale an itemized invoice, including:

- 333 (i) the name of the charging station operator;
- 334 (ii) the date of sale;
- 335 (iii) the number of kilowatt hours sold, or the length of time using the charging station;
- 336 (iv) the sales price per kilowatt hour, or per hour for use of the charging station; and
- 337 (v) the total sales price of the transaction.

338 (b) For a charging station operator that charges a fee for a charging station  
339 subscription, the charging station operator shall furnish with each sale an itemized invoice,  
340 including:

- 341 (i) the name of the charging station operator;
- 342 (ii) the date of sale;
- 343 (iii) the subscription price; and
- 344 (iv) the total sales price of the transaction.

345 (c) In addition to the information required in Subsection (4)(a) or (b), a charging  
346 station operator shall ensure that an invoice indicates on a separate line the tax imposed under  
347 Subsection (1).

348 (5) In addition to the tax required by this part, a charging station operator shall pay a  
349 penalty as provided in Section [59-1-401](#), plus interest at the rate and in the manner prescribed  
350 in Section [59-1-402](#), if the charging station operator subject to this section fails to:

- 351 (a) pay the tax prescribed by this section by the due date described in Subsection (3); or
- 352 (b) file a return required by this section by the due date described in Subsection (3).

353 (6) The commission shall deposit revenue from the tax imposed in Subsection (1) into  
354 the Transportation Fund.

355 Section 5. Section **59-30-103** is enacted to read:

356 **59-30-103. Collection of electric vehicle charging tax.**

357 (1) The commission shall administer, collect, and enforce a tax under this chapter in  
358 accordance with:

359 (a) Chapter 1, General Taxation Policies; and

360 (b) the same procedures used to administer, collect, and enforce the tax under Chapter  
361 12, Part 1, Tax Collection.

362 (2) A charging station operator required to collect a tax under this chapter may retain  
363 6% of any amounts the seller is required to remit to the commission under this chapter for the  
364 costs of collecting the tax.

365 (3) The commission shall retain and deposit an administrative charge in accordance  
366 with Section [59-1-306](#) from the revenues the commission collects from a tax under this  
367 chapter.

368 Section 6. **Effective date.**

369 (1) Except as provided in Subsection (2), this bill takes effect on January 1, 2024.

370 (2) The amendments to Section [59-13-201](#) in this bill take effect on July 1, 2023.