

HB0299S02 compared with HB0299

~~{deleted text}~~ shows text that was in HB0299 but was deleted in HB0299S02.

inserted text shows text that was not in HB0299 but was inserted into HB0299S02.

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Representative Casey Snider proposes the following substitute bill:

INFRASTRUCTURE RELATED TO WATER

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Casey Snider

Senate Sponsor: _____

LONG TITLE

General Description:

This bill addresses financing of water infrastructure.

Highlighted Provisions:

This bill:

- ▶ diverts a portion of the uniform fee on ~~{watercraft}~~vessels to fund boating related grants;
- ~~{~~ → creates the Watercraft Infrastructure Fund to address impacts of recreational users of certain bodies of water;
- provides for the administration of a grant program related to the Watercraft Infrastructure Fund by the Division of Water Resources;
- ~~}~~ ▶ creates the Utah Boating Grant Account;
- ▶ provides for the administration of a grant program by the Office of Outdoor

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Recreation related to the Utah Boating Grant Account;~~{~~

~~— imposes an additional fee on entrance to certain state parks when certain conditions are met;}~~ and

- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

~~{ None}~~ This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

~~—~~ 59-2-405.2, as last amended by Laws of Utah ~~{2008}~~ 2018, ~~{Chapter 210~~

~~— 79-4-203~~, as last amended by Laws of Utah 2022, Chapter 68

~~— 79-4-402~~, as last amended by Laws of Utah 2022, Chapter 48

ENACTS:

~~— 73-10-38~~, Utah Code Annotated 1953

~~}~~ Chapters 166, 373

ENACTS:

73-18-22.3, Utah Code Annotated 1953

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

Section 1. Section 59-2-405.2 is amended to read:

59-2-405. ~~{ Uniform fee on tangible personal property required to be registered with the state -- Distribution of revenues -- Appeals:~~

~~— (1) The property described in Subsection (2), except Subsection (2)(b)(ii), 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), there is levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:~~

~~— (i) motor vehicles required to be registered with the state that weigh 12,001 pounds or more;~~

~~— (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered~~

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~~with the state;~~

~~—— (iii) watercraft required to be registered with the state;~~

~~—— (iv) recreational vehicles required to be registered with the state; and~~

~~—— (v) all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.~~

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

~~—— (i) aircraft;~~

~~—— (ii) state-assessed commercial vehicles;~~

~~—— (iii) tangible personal property subject to a uniform fee imposed by:~~

~~—— (A) Section 59-2-405.1;~~

~~—— (B) Section 59-2-405.2; or~~

~~—— (C) Section 59-2-405.3; and~~

~~—— (iv) 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) Beginning on January 1, 1999, the uniform fee is 1.5% of the fair market value of the personal property, as established by the commission.~~

~~—— (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] Except as provided in Subsection (6), 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) The commission shall deposit 50% of the revenue collected from the statewide uniform fee on a watercraft required to be registered with the state into the Utah Boating Grant Account created in Section 73-18-22.3. The remaining 50% is subject to the~~

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requirements of Subsection (5):

~~[(6)] (7) An appeal relating to the uniform fee imposed on the tangible personal property described in Subsection (2) shall be filed pursuant to Section 59-2-1005.~~

~~59-2-405.}2. Definitions -- Uniform statewide fee on certain tangible personal property -- Distribution of revenues -- Rulemaking authority -- Determining the length of a vessel.~~

(1) As used in this section:

(a) (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor vehicle that:

(A) is an:

(I) all-terrain type I vehicle as defined in Section 41-22-2;

(II) all-terrain type II vehicle as defined in Section 41-22-2; or

(III) all-terrain type III vehicle as defined in Section 41-22-2;

(B) is required to be registered in accordance with Title 41, Chapter 22, Off-highway Vehicles; and

(C) has:

(I) an engine with more than 150 cubic centimeters displacement;

(II) a motor that produces more than five horsepower; or

(III) an electric motor; and

(ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a snowmobile.

(b) "Camper" means a camper:

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

(ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration.

(c) (i) "Canoe" means a vessel that:

(A) is long and narrow;

(B) has curved sides; and

(C) is tapered:

(I) to two pointed ends; or

(II) to one pointed end and is blunt on the other end; and

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(ii) "canoe" includes:

(A) a collapsible inflatable canoe;

(B) a kayak;

(C) a racing shell;

(D) a rowing scull; or

(E) notwithstanding the definition of vessel in Subsection ~~(1)(bb)~~, (1)(cc), a canoe with an outboard motor.

(d) "Dealer" is as defined in Section 41-1a-102.

(e) "Jon boat" means a vessel that:

(i) has a square bow; and

(ii) has a flat bottom.

(f) "Motor vehicle" is as defined in Section 41-22-2.

(g) "Other motorcycle" means a motor vehicle that:

(i) is:

(A) a motorcycle as defined in Section 41-1a-102; and

(B) designed primarily for use and operation over unimproved terrain;

(ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

Registration; and

(iii) has:

(A) an engine with more than 150 cubic centimeters displacement; or

(B) a motor that produces more than five horsepower.

(h) (i) "Other trailer" means a portable vehicle without motive power that is primarily used:

(A) to transport tangible personal property; and

(B) for a purpose other than a commercial purpose; and

(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a purpose other than a commercial purpose.

(i) "Outboard motor" is as defined in Section 41-1a-102.

(j) "Park model recreational vehicle" is as defined in Section 41-1a-102.

(k) "Personal watercraft" means a personal watercraft:

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- (i) as defined in Section 73-18-2; and
- (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

Boating Act.

(l) (i) "Pontoon" means a vessel that:

(A) is:

- (I) supported by one or more floats; and
- (II) propelled by either inboard or outboard power; and

(B) is not:

- (I) a houseboat; or
- (II) a collapsible inflatable vessel; and

(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "houseboat."

(m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption, or reduction:

- (i) of all or a portion of a qualifying payment;
- (ii) granted by a county during the refund period; and
- (iii) received by a qualifying person.

(n) (i) "Qualifying payment" means the payment made:

(A) of a uniform statewide fee in accordance with this section:

- (I) by a qualifying person;
- (II) to a county; and
- (III) during the refund period; and

(B) on an item of qualifying tangible personal property; and

(ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for an item of qualifying tangible personal property, the qualifying payment for that qualifying tangible personal property is equal to the difference between:

(A) the payment described in this Subsection (1)(n) for that item of qualifying tangible personal property; and

(B) the amount of the qualifying adjustment, exemption, or reduction.

(o) "Qualifying person" means a person that paid a uniform statewide fee:

- (i) during the refund period;

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- (ii) in accordance with this section; and
- (iii) on an item of qualifying tangible personal property.
- (p) "Qualifying tangible personal property" means a:
 - (i) qualifying vehicle; or
 - (ii) qualifying watercraft.
- (q) "Qualifying vehicle" means:
 - (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
 - (ii) an other motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
 - (iii) a small motor vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
 - (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters; or
 - (v) a street motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters.
- (r) "Qualifying watercraft" means a:
 - (i) canoe;
 - (ii) collapsible inflatable vessel;
 - (iii) jon boat;
 - (iv) pontoon;
 - (v) sailboat; or
 - (vi) utility boat.
- (s) "Refund period" means the time period:
 - (i) beginning on January 1, 2006; and
 - (ii) ending on December 29, 2006.
- (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- (u) (i) "Small motor vehicle" means a motor vehicle that:
 - (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
 - (B) has:
 - (I) an engine with 150 or less cubic centimeters displacement; or

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(II) a motor that produces five or less horsepower; and

(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule develop a process for an owner of a motor vehicle to certify whether the motor vehicle has:

(A) an engine with 150 or less cubic centimeters displacement; or

(B) a motor that produces five or less horsepower.

(v) "Snowmobile" means a motor vehicle that:

(i) is a snowmobile as defined in Section 41-22-2;

(ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway

Vehicles; and

(iii) has:

(A) an engine with more than 150 cubic centimeters displacement; or

(B) a motor that produces more than five horsepower.

(w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section 41-6a-102.

(x) "Street motorcycle" means a motor vehicle that:

(i) is:

(A) a motorcycle as defined in Section 41-1a-102; and

(B) designed primarily for use and operation on highways;

(ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,

Registration; and

(iii) has:

(A) an engine with more than 150 cubic centimeters displacement; or

(B) a motor that produces more than five horsepower.

(y) "Tangible personal property owner" means a person that owns an item of qualifying tangible personal property.

(z) "Tent trailer" means a portable vehicle without motive power that:

(i) is constructed with collapsible side walls that:

(A) fold for towing by a motor vehicle; and

(B) unfold at a campsite;

(ii) is designed as a temporary dwelling for travel, recreational, or vacation use;

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(iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and

(iv) does not require a special highway movement permit when drawn by a self-propelled motor vehicle.

(aa) (i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel trailer:

(A) as defined in Section 41-1a-102; and

(B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and

(ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:

(A) a camper; or

(B) a tent trailer.

(bb) (i) "Utility boat" means a vessel that:

(A) has:

(I) two or three bench seating;

(II) an outboard motor; and

(III) a hull made of aluminum, fiberglass, or wood; and

(B) does not have:

(I) decking;

(II) a permanent canopy; or

(III) a floor other than the hull; and

(ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible inflatable vessel.

(cc) "Vessel" means a vessel:

(i) as defined in Section 73-18-2, including an outboard motor of the vessel; and

(ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.

(2) (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:

(i) exempt from the tax imposed by Section 59-2-103; and

(ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as

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provided in this section.

(b) The following tangible personal property applies to Subsection (2)(a) if that tangible personal property is required to be registered with the state:

- (i) an all-terrain vehicle;
- (ii) a camper;
- (iii) an other motorcycle;
- (iv) an other trailer;
- (v) a personal watercraft;
- (vi) a small motor vehicle;
- (vii) a snowmobile;
- (viii) a street motorcycle;
- (ix) a tent trailer;
- (x) a travel trailer;
- (xi) a park model recreational vehicle; and
- (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection

~~[(6)]~~ (8).

(3) Except as provided in Subsection (4) and for purposes of this section, the uniform statewide fees are:

- (a) for a snowmobile:

~~f~~
~~f~~

Age of Snowmobile	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$20
6 or more years but less than 9 years	\$30
3 or more years but less than 6 years	\$35
Less than 3 years	\$45

(b) for an all-terrain vehicle that is not a street-legal all-terrain vehicle or another motorcycle:~~f~~

~~f~~
~~=~~

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Age of All-Terrain Vehicle or Other Motorcycle Statewide Fee	Uniform Statewide Fee
---	-----------------------

12 or more years	\$4
9 or more years but less than 12 years	\$8
6 or more years but less than 9 years	\$12
3 or more years but less than 6 years	\$14
Less than 3 years	\$18

(c) for a street-legal all-terrain vehicle:

†

Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
---	-----------------------

12 or more years	\$4
9 or more years but less than 12 years	\$14
6 or more years but less than 9 years	\$20
3 or more years but less than 6 years	\$28
Less than 3 years	\$38

(d) for a camper or a tent trailer:

†

Age of Camper or Tent Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$50
Less than 3 years	\$70

(e) for an other trailer:

†

Age of Other Trailer	Uniform Statewide Fee
12 or more years	\$10

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9 or more years but less than 12 years	\$15
6 or more years but less than 9 years	\$20
3 or more years but less than 6 years	\$25
Less than 3 years	\$30

(f) for a personal watercraft:

+

Age of Personal Watercraft	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$45
Less than 3 years	\$55

(g) for a small motor vehicle:

+

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$10
3 or more years but less than 6 years	\$15
Less than 3 years	\$25

(h) for a street motorcycle:

+

Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$35
6 or more years but less than 9 years	\$50
3 or more years but less than 6 years	\$70
Less than 3 years	\$95

(i) for a travel trailer or park model recreational vehicle:

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†

Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
12 or more years	\$20
9 or more years but less than 12 years	\$65
6 or more years but less than 9 years	\$90
3 or more years but less than 6 years	\$135
Less than 3 years	\$175

(j) \$10 regardless of the age of the vessel if the vessel is:

(i) less than 15 feet in length;

(ii) a canoe;

(iii) a jon boat; or

(iv) a utility boat;

(k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

†

Length of Vessel	Uniform Statewide Fee
15 feet or more in length but less than 19 feet in length	\$15
19 feet or more in length but less than 23 feet in length	\$25
23 feet or more in length but less than 27 feet in length	\$40
27 feet or more in length but less than 31 feet in length	\$75

(l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

†

Age of Vessel	Uniform Statewide Fee
12 or more years	\$25
9 or more years but less than 12 years	\$65
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

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(m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

+

Age of Vessel	Uniform Statewide Fee
12 or more years	\$50
9 or more years but less than 12 years	\$120
6 or more years but less than 9 years	\$175
3 or more years but less than 6 years	\$220
Less than 3 years	\$275

(n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

+

Age of Vessel	Uniform Statewide Fee
12 or more years	\$100
9 or more years but less than 12 years	\$180
6 or more years but less than 9 years	\$240
3 or more years but less than 6 years	\$310
Less than 3 years	\$400

(o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

+

Age of Vessel	Uniform Statewide Fee
12 or more years	\$120
9 or more years but less than 12 years	\$250
6 or more years but less than 9 years	\$350
3 or more years but less than 6 years	\$500
Less than 3 years	\$700

(4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this

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section is as follows:

(a) for a street motorcycle:

{

Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$27
6 or more years but less than 9 years	\$38.50
3 or more years but less than 6 years	\$54
Less than 3 years	\$73

(b) for a small motor vehicle:

{

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$7.75
3 or more years but less than 6 years	\$11.50
Less than 3 years	\$19.25

(5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform statewide fees imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fees unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.

(6) (a) [The] Except as provided in Subsection (7), the revenues collected in each county from the uniform statewide fees imposed by this section shall be distributed by the county to each taxing entity in which each item of tangible personal property subject to the uniform statewide fees is located in the same proportion in which revenues collected from the ad valorem property tax are distributed.

(b) Each taxing entity described in Subsection (6)(a) that receives revenues from the uniform statewide fees imposed by this section shall distribute the revenues in the same proportion in which revenues collected from the ad valorem property tax are distributed.

(7) The commission shall deposit 50% of the revenue collected from the statewide uniform fee on a vessel that is imposed under this section into the Utah Boating Grant Account created in Section 73-18-22.3. The remaining 50% is subject to the requirements of Subsection

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(6).

[(7)](8) (a) For purposes of the uniform statewide fee imposed by this section, the length of a vessel shall be determined as provided in this Subsection [(7)](8).

(b) (i) Except as provided in Subsection [(7)(b)(ii)](8)(b)(ii), the length of a vessel shall be measured as follows:

(A) the length of a vessel shall be measured in a straight line; and

(B) the length of a vessel is equal to the distance between the bow of the vessel and the stern of the vessel.

(ii) Notwithstanding Subsection [(7)(b)(i)](8)(b)(i), the length of a vessel may not include the length of:

(A) a swim deck;

(B) a ladder;

(C) an outboard motor; or

(D) an appurtenance or attachment similar to Subsections [(7)(b)(i)(A)](8)(b)(i)(A) through (C) as determined by the commission by rule.

(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define what constitutes an appurtenance or attachment similar to Subsections [(7)(b)(ii)(A)](8)(b)(ii)(A) through (C).

(c) The length of a vessel:

(i) (A) for a new vessel, is the length:

(I) listed on the manufacturer's statement of origin if the length of the vessel measured under Subsection [(7)(b)](8)(b) is equal to the length of the vessel listed on the manufacturer's statement of origin; or

(II) listed on a form submitted to the commission by a dealer in accordance with Subsection [(7)(d)](8)(d) if the length of the vessel measured under Subsection [(7)(b)](8)(b) is not equal to the length of the vessel listed on the manufacturer's statement of origin; or

(B) for a vessel other than a new vessel, is the length:

(I) corresponding to the model number if the length of the vessel measured under Subsection [(7)(b)](8)(b) is equal to the length of the vessel determined by reference to the model number; or

(II) listed on a form submitted to the commission by an owner of the vessel in

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accordance with Subsection ~~[(7)(d)]~~ [(8)(d)] if the length of the vessel measured under Subsection ~~[(7)(b)]~~ [(8)(b)] is not equal to the length of the vessel determined by reference to the model number; and

(ii) (A) is determined at the time of the:

(I) first registration as defined in Section 41-1a-102 that occurs on or after January 1, 2006; or

(II) first renewal of registration that occurs on or after January 1, 2006; and

(B) may be determined after the time described in Subsection ~~[(7)(c)(ii)(A)]~~ [(8)(c)(ii)(A)] only if the commission requests that a dealer or an owner submit a form to the commission in accordance with Subsection ~~[(7)(d)]~~ [(8)(d)].

(d) (i) A form under Subsection ~~[(7)(c)]~~ [(8)(c)] shall:

(A) be developed by the commission;

(B) be provided by the commission to:

(I) a dealer; or

(II) an owner of a vessel;

(C) provide for the reporting of the length of a vessel;

(D) be submitted to the commission at the time the length of the vessel is determined in accordance with Subsection ~~[(7)(c)(ii)]~~ [(8)(c)(ii)];

(E) be signed by:

(I) if the form is submitted by a dealer, that dealer; or

(II) if the form is submitted by an owner of the vessel, an owner of the vessel; and

(F) include a certification that the information set forth in the form is true.

(ii) A certification made under Subsection ~~[(7)(d)(i)(F)]~~ [(8)(d)(i)(F)] is considered as if made under oath and subject to the same penalties as provided by law for perjury.

(iii) (A) A dealer or an owner that submits a form to the commission under Subsection ~~[(7)(c)]~~ [(8)(c)] is considered to have given the dealer's or owner's consent to an audit or review by:

(I) the commission;

(II) the county assessor; or

(III) the commission and the county assessor.

(B) The consent described in Subsection ~~[(7)(d)(iii)(A)]~~ [(8)(d)(iii)(A)] is a condition to

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the acceptance of any form.

~~[(8)]~~ (9) (a) A county that collected a qualifying payment from a qualifying person during the refund period shall issue a refund to the qualifying person as described in Subsection ~~[(8)(b)]~~ (9)(b) if:

- (i) the difference described in Subsection ~~[(8)(b)]~~ (9)(b) is \$1 or more; and
- (ii) the qualifying person submitted a form in accordance with Subsections ~~[(8)(c)]~~ (9)(c) and (d).

(b) The refund amount shall be calculated as follows:

(i) for a qualifying vehicle, the refund amount is equal to the difference between:

(A) the qualifying payment the qualifying person paid on the qualifying vehicle during the refund period; and

(B) the amount of the statewide uniform fee:

(I) for that qualifying vehicle; and

(II) that the qualifying person would have been required to pay:

(Aa) during the refund period; and

(Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period; and

(ii) for a qualifying watercraft, the refund amount is equal to the difference between:

(A) the qualifying payment the qualifying person paid on the qualifying watercraft during the refund period; and

(B) the amount of the statewide uniform fee:

(I) for that qualifying watercraft;

(II) that the qualifying person would have been required to pay:

(Aa) during the refund period; and

(Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period.

(c) Before the county issues a refund to the qualifying person in accordance with Subsection ~~[(8)(a)]~~ (9)(b) the qualifying person shall submit a form to the county to verify the qualifying person is entitled to the refund.

(d) (i) A form under Subsection ~~[(8)(c) or (9)]~~ (9)(c) or (10) shall:

(A) be developed by the commission;

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(B) be provided by the commission to the counties;

(C) be provided by the county to the qualifying person or tangible personal property owner;

(D) provide for the reporting of the following:

(I) for a qualifying vehicle:

(Aa) the type of qualifying vehicle; and

(Bb) the amount of cubic centimeters displacement;

(II) for a qualifying watercraft:

(Aa) the length of the qualifying watercraft;

(Bb) the age of the qualifying watercraft; and

(Cc) the type of qualifying watercraft;

(E) be signed by the qualifying person or tangible personal property owner; and

(F) include a certification that the information set forth in the form is true.

(ii) A certification made under Subsection ~~[(8)(d)(i)(F)]~~ [(9)(d)(i)(F)] is considered as if made under oath and subject to the same penalties as provided by law for perjury.

(iii) (A) A qualifying person or tangible personal property owner that submits a form to a county under Subsection ~~[(8)(e) or (9)]~~ [(9)(c) or (10)] is considered to have given the qualifying person's consent to an audit or review by:

(I) the commission;

(II) the county assessor; or

(III) the commission and the county assessor.

(B) The consent described in Subsection ~~[(8)(d)(iii)(A)]~~ [(9)(d)(iii)(A)] is a condition to the acceptance of any form.

(e) The county shall make changes to the commission's records with the information received by the county from the form submitted in accordance with Subsection ~~[(8)(e)]~~ [(9)(c)].

~~[(9)]~~ [(10)] A county shall change its records regarding an item of qualifying tangible personal property if the tangible personal property owner submits a form to the county in accordance with Subsection ~~[(8)(d)]~~ [(9)(d)].

~~[(10)]~~ [(11)] (a) For purposes of this Subsection ~~[(10)]~~ [(11)], "owner of tangible personal property" means a person that was required to pay a uniform statewide fee:

(i) during the refund period;

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(ii) in accordance with this section; and

(iii) on an item of tangible personal property subject to the uniform statewide fees imposed by this section.

(b) A county that collected revenues from uniform statewide fees imposed by this section during the refund period shall notify an owner of tangible personal property:

(i) of the tangible personal property classification changes made to this section pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;

(ii) that the owner of tangible personal property may obtain and file a form to modify the county's records regarding the owner's tangible personal property; and

(iii) that the owner may be entitled to a refund pursuant to Subsection ~~[(8)]~~ (9).

† Section 2. Section ~~{73-10-38}~~ 73-18-22.3 is enacted to read:

~~{~~ ~~73-10-38. Watercraft Infrastructure Fund.~~

~~_____ (1) As used in this section:~~

~~_____ (a) "Division" means the Division of Water Resources.~~

~~_____ (b) "Fund" means the Watercraft Infrastructure Fund created in this section.~~

~~_____ (c) "Periodic payment" means the payment made on a periodic basis to a water entity of an amount determined under Subsection (6)(b)(ii).~~

~~_____ (d) "State park water body" means a body of water located in whole or in part within a state park.~~

~~_____ (e) "Water entity" means:~~

~~_____ (i) a water users association;~~

~~_____ (ii) an irrigation or reservoir company;~~

~~_____ (iii) a water conservancy district; or~~

~~_____ (iv) an entity similar to one described in Subsections (1)(e)(i) through (iii).~~

~~_____ (2) There is created an expendable special revenue fund known as the "Watercraft Infrastructure Fund" that consists of:~~

~~_____ (a) fees deposited into the fund under Section 79-4-203;~~

~~_____ (b) contributions, grants, gifts, transfers, bequests, and donations to the fund accepted by the division and specifically directed to the fund;~~

~~_____ (c) legislative appropriations; and~~

~~_____ (d) interest and earnings from the fund.~~

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~~—— (3) (a) The division shall fund a grant issued to a water entity under this section from a fee imposed under this section and Section 79-4-203.~~

~~—— (b) The division shall notify the Division of State Parks:~~

~~—— (i) that a grant has been approved by the division requiring the collection of a fee at the state park where the state park water body specified in the grant application is located;~~

~~—— (ii) the amount of the fee to be collected; and~~

~~—— (iii) when the Division of State Parks shall begin to collect the fee, which may not be sooner than 30 days after receiving notice under this Subsection (3)(b).~~

~~—— (c) The division shall notify the Division of State Parks when a grant expires or is terminated so that the fee described in this Subsection (3) may not be collected after the day specified in the notice under this Subsection (3)(c), which may not be sooner than 30 days after receiving notice under this Subsection (3)(c).~~

~~—— (4) To obtain a grant under this section, a water entity shall apply with the division:~~

~~—— (a) specifying the state park water body for which the grant is being sought;~~

~~—— (b) verifying that the applicant owns or operates a dam or reservoir related to the specified state park water body;~~

~~—— (c) stating the purposes for the grant money, which shall be directly related to the specified state park water body;~~

~~—— (d) stating the amount of money sought from the fund;~~

~~—— (e) stating the length of time for which the grant money will be needed;~~

~~—— (f) stating whether the water entity will provide matching money;~~

~~—— (g) stating whether the grant money is to be used to pay costs of a bond; and~~

~~—— (h) including additional information that the division requires.~~

~~—— (5) An eligible use of grant money is to fund efforts to mitigate the impacts of recreational users on bodies of water, dams, and reservoirs located within state parks.~~

~~—— (6) Subject to Subsections (7) and (8), if the division decides to issue a grant to a water entity, the division shall:~~

~~—— (a) determine the fee amount to be imposed under Subsection (3) in accordance with Section 63J-1-504;~~

~~—— (b) determine:~~

~~—— (i) the total amount to be paid to the water entity over the life of the grant; and~~

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- ~~(ii) the frequency and amount of a periodic payment to be paid to the water entity; and~~
- ~~(c) enter into an agreement with the water entity that is consistent with this section and provides for periodic payments to transfer money from the fund that is derived from the fee at the state park in which the state park water body is located.~~
- ~~(7) The division shall pay a water entity grant money as follows:~~
- ~~(a) the division shall wait to make the first payment under the grant until such time that there is enough money in the fund designated for the grant to make a periodic payment;~~
- ~~(b) during a five-year period beginning the day on which the division firsts pays the water entity under a grant issued under this section, the division shall:~~
- ~~(i) pay the periodic payment from the money in the fund that is designated for the grant; and~~
- ~~(ii) retain in the fund any amount collected from the fee above the periodic payment;~~
- ~~and~~
- ~~(c) after the five-year period described in Subsection (7)(b), the division shall:~~
- ~~(i) pay the periodic payment to the extent that there is money in the fund designated for the grant; and~~
- ~~(ii) have transferred to the Division of State Parks any amount above the periodic payment amount that is collected under Subsection 79-4-203(11) to be used for purposes described in Section 79-4-203.~~
- ~~(8) Notwithstanding the other provisions of this section, a grant issued under this section may not obligate the division to pay a water entity an amount greater than the amount collected under Subsection 79-4-203(11).~~

~~Section 3. Section 73-18-22.3 is enacted to read:~~

~~‡~~ **73-18-22.3. Utah Boating Grant Account -- Grant program administered by the Division of Outdoor Recreation.**

~~(1) There is created within the General Fund a restricted account known as the "Utah Boating Grant Account."~~

~~(2) The Utah Boating Grant Account shall consist of:~~

~~(a) revenue deposited into the Utah Boating Grant Account under Subsection 59-2-405.2(~~6~~7) from the statewide uniform fee on a ~~watercraft~~vessel that is less than 31 feet in length and required to be registered with the state;~~

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(b) legislative appropriations;

(c) contributions, grants, gifts, transfers, bequests, and donations specifically directed to the Utah Boating Grant Account; and

(d) interest and earnings on the Utah Boating Grant Account.

(3) An entity eligible for a grant funded through the Utah Boating Grant Account is:

(a) ~~the federal government~~ a water conservancy district;

(b) a state agency;

(c) a county; or

(d) a municipality, as defined in Section 10-1-104.

(4) Subject to appropriation, money in the Utah Boating Grant Account may be used for:

(a) construction, repair, and replacement of a publicly owned boating facility, including a boat ramp, courtesy dock, or parking lot;

(b) resource protection of waterway shorelines to prevent or minimize erosion created by vessel wave action;

(c) drought access mitigation;

(d) alternative access development for non-motorized vessels to decrease conflicts, congestion, and safety concerns on existing motorboat access ramps;

(e) search and rescue equipment; and

(f) the payment of the administrative costs of the Division of Outdoor Recreation in administering a grant under this section.

(5) The Division of Outdoor Recreation shall administer the grants under this section pursuant to rules made, after notifying the Outdoor Adventure Commission, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(6) The Division of Outdoor Recreation shall consult with the advisory committee described in Section 73-18-3.5 before issuing a grant under this section.

Section ~~4. Section 79-4-203 is amended to read:~~

~~79-4-203. Powers and duties of division.~~

~~(1) As used in this section, "real property" includes land under water, upland, and all other property commonly or legally defined as real property.~~

~~(2) The Division of Wildlife Resources shall retain the power and jurisdiction~~

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~~conferred upon the Division of Wildlife Resources by law within state parks and on property controlled by the Division of State Parks with reference to fish and game.~~

~~———(3) The division shall permit multiple use of state parks and property controlled by the division for purposes such as grazing, fishing, hunting, camping, mining, and the development and utilization of water and other natural resources.~~

~~———(4) (a) The division may acquire real and personal property in the name of the state by all legal and proper means, including purchase, gift, devise, eminent domain, lease, exchange, or otherwise, subject to the approval of the executive director and the governor.~~

~~———(b) In acquiring any real or personal property, the credit of the state may not be pledged without the consent of the Legislature.~~

~~———(5) (a) Before acquiring any real property, the division shall notify the county legislative body of the county where the property is situated of the division's intention to acquire the property.~~

~~———(b) If the county legislative body requests a hearing within 10 days of receipt of the notice, the division shall hold a public hearing in the county concerning the matter.~~

~~———(6) Acceptance of gifts or devises of land or other property is at the discretion of the division, subject to the approval of the executive director and the governor.~~

~~———(7) The division shall acquire property by eminent domain in the manner authorized by Title 78B, Chapter 6, Part 5, Eminent Domain.~~

~~———(8) (a) The division may make charges for special services and use of facilities, the income from which is available for park purposes.~~

~~———(b) The division may conduct and operate those services necessary for the comfort and convenience of the public.~~

~~———(9) (a) The division may lease or rent concessions of all lawful kinds and nature in state parks and property to persons, partnerships, and corporations for a valuable consideration upon the recommendation of the board.~~

~~———(b) The division shall comply with Title 63G, Chapter 6a, Utah Procurement Code, in selecting concessionaires.~~

~~———(10) The division shall proceed without delay to negotiate with the federal government concerning the Weber Basin and other recreation and reclamation projects.~~

~~———(11) The division shall collect a fee required under Section 73-10-38 for a person to~~

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~~enter a state park and deposit the fee into the Watercraft Infrastructure Fund in accordance with Section 73-10-38.~~

~~Section 5. Section 79-4-402 is amended to read:~~

~~79-4-402. State Park Fees Restricted Account.~~

~~(1) There is created within the General Fund a restricted account known as the "State Park Fees Restricted Account."~~

~~(2) (a) Except as provided in Subsection (2)(b), the account shall consist of revenue from:~~

~~(i) contributions deposited into the account in accordance with Section 41-1a-422;~~

~~(ii) [all] charges allowed under Section 79-4-203, except as provided in Subsection 79-4-203(11);~~

~~(iii) proceeds from the sale or disposal of buffalo under Subsection 79-4-1001(2)(b); [and]~~

~~(iv) civil damages collected under Section 76-6-206.2[.]; and~~

~~(v) money transferred to the division from the Watercraft Infrastructure Fund under Subsection 73-10-38(7)(c)(ii);~~

~~(b) The account shall not include revenue the division receives under Section 79-4-403 and Subsection 79-4-1001(2)(a).~~

~~(3) The division shall use [funds] money in this account for the purposes described in Section 79-4-203.~~

~~3. Effective date.~~

~~This bill takes effect on January 1, 2024.~~