

Senator Curtis S. Bramble proposes the following substitute bill:

BOATING AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Casey Snider

Senate Sponsor: Curtis S. Bramble

LONG TITLE

General Description:

This bill addresses boating, including financing water infrastructure related to boating.

Highlighted Provisions:

This bill:

- ▶ diverts a portion of the uniform fee on certain vessels to fund boating related grants;
- ▶ creates the Utah Boating Grant Account;
- ▶ provides for the administration of a grant program by the Office of Outdoor

Recreation related to the Utah Boating Grant Account;

- ▶ addresses boating safety requirements; 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:

59-2-405.2, as last amended by Laws of Utah 2018, Chapters 166, 373

ENACTS:



26 [73-18-22.3](#), Utah Code Annotated 1953

27 [73-18-27](#), Utah Code Annotated 1953

28

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

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

31 **59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal**
32 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length of**
33 **a vessel.**

34 (1) As used in this section:

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

37 (A) is an:

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

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

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

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

43 (C) has:

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

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

46 (III) an electric motor; and

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

49 (b) "Camper" means a camper:

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

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

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

54 (A) is long and narrow;

55 (B) has curved sides; and

56 (C) is tapered:

- 57 (I) to two pointed ends; or
- 58 (II) to one pointed end and is blunt on the other end; and
- 59 (ii) "canoe" includes:
- 60 (A) a collapsible inflatable canoe;
- 61 (B) a kayak;
- 62 (C) a racing shell;
- 63 (D) a rowing scull; or
- 64 (E) notwithstanding the definition of vessel in Subsection ~~[(1)(bb)]~~ (1)(cc), a canoe
- 65 with an outboard motor.
- 66 (d) "Dealer" is as defined in Section 41-1a-102.
- 67 (e) "Jon boat" means a vessel that:
- 68 (i) has a square bow; and
- 69 (ii) has a flat bottom.
- 70 (f) "Motor vehicle" is as defined in Section 41-22-2.
- 71 (g) "Other motorcycle" means a motor vehicle that:
- 72 (i) is:
- 73 (A) a motorcycle as defined in Section 41-1a-102; and
- 74 (B) designed primarily for use and operation over unimproved terrain;
- 75 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 76 Registration; and
- 77 (iii) has:
- 78 (A) an engine with more than 150 cubic centimeters displacement; or
- 79 (B) a motor that produces more than five horsepower.
- 80 (h) (i) "Other trailer" means a portable vehicle without motive power that is primarily
- 81 used:
- 82 (A) to transport tangible personal property; and
- 83 (B) for a purpose other than a commercial purpose; and
- 84 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
- 85 purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a
- 86 purpose other than a commercial purpose.
- 87 (i) "Outboard motor" is as defined in Section 41-1a-102.

- 88 (j) "Park model recreational vehicle" is as defined in Section 41-1a-102.
- 89 (k) "Personal watercraft" means a personal watercraft:
- 90 (i) as defined in Section 73-18-2; and
- 91 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 92 Boating Act.
- 93 (l) (i) "Pontoon" means a vessel that:
- 94 (A) is:
- 95 (I) supported by one or more floats; and
- 96 (II) propelled by either inboard or outboard power; and
- 97 (B) is not:
- 98 (I) a houseboat; or
- 99 (II) a collapsible inflatable vessel; and
- 100 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 101 commission may by rule define the term "houseboat."
- 102 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment,
- 103 exemption, or reduction:
- 104 (i) of all or a portion of a qualifying payment;
- 105 (ii) granted by a county during the refund period; and
- 106 (iii) received by a qualifying person.
- 107 (n) (i) "Qualifying payment" means the payment made:
- 108 (A) of a uniform statewide fee in accordance with this section:
- 109 (I) by a qualifying person;
- 110 (II) to a county; and
- 111 (III) during the refund period; and
- 112 (B) on an item of qualifying tangible personal property; and
- 113 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for
- 114 an item of qualifying tangible personal property, the qualifying payment for that qualifying
- 115 tangible personal property is equal to the difference between:
- 116 (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible
- 117 personal property; and
- 118 (B) the amount of the qualifying adjustment, exemption, or reduction.

- 119 (o) "Qualifying person" means a person that paid a uniform statewide fee:
120 (i) during the refund period;
121 (ii) in accordance with this section; and
122 (iii) on an item of qualifying tangible personal property.
- 123 (p) "Qualifying tangible personal property" means a:
124 (i) qualifying vehicle; or
125 (ii) qualifying watercraft.
- 126 (q) "Qualifying vehicle" means:
127 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
128 centimeters but 150 or less cubic centimeters;
129 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
130 centimeters but 150 or less cubic centimeters;
131 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
132 centimeters but 150 or less cubic centimeters;
133 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
134 but 150 or less cubic centimeters; or
135 (v) a street motorcycle with an engine displacement that is 100 or more cubic
136 centimeters but 150 or less cubic centimeters.
- 137 (r) "Qualifying watercraft" means a:
138 (i) canoe;
139 (ii) collapsible inflatable vessel;
140 (iii) jon boat;
141 (iv) pontoon;
142 (v) sailboat; or
143 (vi) utility boat.
- 144 (s) "Refund period" means the time period:
145 (i) beginning on January 1, 2006; and
146 (ii) ending on December 29, 2006.
- 147 (t) "Sailboat" means a sailboat as defined in Section [73-18-2](#).
- 148 (u) (i) "Small motor vehicle" means a motor vehicle that:
149 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and

- 150 (B) has:
- 151 (I) an engine with 150 or less cubic centimeters displacement; or
- 152 (II) a motor that produces five or less horsepower; and
- 153 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 154 commission may by rule develop a process for an owner of a motor vehicle to certify whether
- 155 the motor vehicle has:
- 156 (A) an engine with 150 or less cubic centimeters displacement; or
- 157 (B) a motor that produces five or less horsepower.
- 158 (v) "Snowmobile" means a motor vehicle that:
- 159 (i) is a snowmobile as defined in Section [41-22-2](#);
- 160 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
- 161 Vehicles; and
- 162 (iii) has:
- 163 (A) an engine with more than 150 cubic centimeters displacement; or
- 164 (B) a motor that produces more than five horsepower.
- 165 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
- 166 [41-6a-102](#).
- 167 (x) "Street motorcycle" means a motor vehicle that:
- 168 (i) is:
- 169 (A) a motorcycle as defined in Section [41-1a-102](#); and
- 170 (B) designed primarily for use and operation on highways;
- 171 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 172 Registration; and
- 173 (iii) has:
- 174 (A) an engine with more than 150 cubic centimeters displacement; or
- 175 (B) a motor that produces more than five horsepower.
- 176 (y) "Tangible personal property owner" means a person that owns an item of qualifying
- 177 tangible personal property.
- 178 (z) "Tent trailer" means a portable vehicle without motive power that:
- 179 (i) is constructed with collapsible side walls that:
- 180 (A) fold for towing by a motor vehicle; and

181 (B) unfold at a campsite;
182 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
183 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
184 Registration; and
185 (iv) does not require a special highway movement permit when drawn by a
186 self-propelled motor vehicle.
187 (aa) (i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
188 trailer:
189 (A) as defined in Section 41-1a-102; and
190 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
191 Registration; and
192 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
193 (A) a camper; or
194 (B) a tent trailer.
195 (bb) (i) "Utility boat" means a vessel that:
196 (A) has:
197 (I) two or three bench seating;
198 (II) an outboard motor; and
199 (III) a hull made of aluminum, fiberglass, or wood; and
200 (B) does not have:
201 (I) decking;
202 (II) a permanent canopy; or
203 (III) a floor other than the hull; and
204 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
205 inflatable vessel.
206 (cc) "Vessel" means a vessel:
207 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
208 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
209 Boating Act.
210 (2) (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
211 beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:

212 (i) exempt from the tax imposed by Section 59-2-103; and
 213 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as
 214 provided in this section.

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

- 217 (i) an all-terrain vehicle;
- 218 (ii) a camper;
- 219 (iii) an other motorcycle;
- 220 (iv) an other trailer;
- 221 (v) a personal watercraft;
- 222 (vi) a small motor vehicle;
- 223 (vii) a snowmobile;
- 224 (viii) a street motorcycle;
- 225 (ix) a tent trailer;
- 226 (x) a travel trailer;
- 227 (xi) a park model recreational vehicle; and
- 228 (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection
 229 ~~[(6)]~~ (8).

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

232 (a) for a snowmobile:

233 Age of Snowmobile	Uniform Statewide Fee
234 12 or more years	\$10
235 9 or more years but less than 12 years	\$20
236 6 or more years but less than 9 years	\$30
237 3 or more years but less than 6 years	\$35
238 Less than 3 years	\$45

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

241	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
242	12 or more years	\$4
243	9 or more years but less than 12 years	\$8
244	6 or more years but less than 9 years	\$12
245	3 or more years but less than 6 years	\$14
246	Less than 3 years	\$18
247	(c) for a street-legal all-terrain vehicle:	
248	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
249	12 or more years	\$4
250	9 or more years but less than 12 years	\$14
251	6 or more years but less than 9 years	\$20
252	3 or more years but less than 6 years	\$28
253	Less than 3 years	\$38
254	(d) for a camper or a tent trailer:	
255	Age of Camper or Tent Trailer	Uniform Statewide Fee
256	12 or more years	\$10
257	9 or more years but less than 12 years	\$25
258	6 or more years but less than 9 years	\$35
259	3 or more years but less than 6 years	\$50
260	Less than 3 years	\$70
261	(e) for an other trailer:	
262	Age of Other Trailer	Uniform Statewide Fee
263	12 or more years	\$10
264	9 or more years but less than 12 years	\$15
265	6 or more years but less than 9 years	\$20
266	3 or more years but less than 6 years	\$25
267	Less than 3 years	\$30
268	(f) for a personal watercraft:	

269	Age of Personal Watercraft	Uniform Statewide Fee
270	12 or more years	\$10
271	9 or more years but less than 12 years	\$25
272	6 or more years but less than 9 years	\$35
273	3 or more years but less than 6 years	\$45
274	Less than 3 years	\$55

275 (g) for a small motor vehicle:

276	Age of Small Motor Vehicle	Uniform Statewide Fee
277	6 or more years	\$10
278	3 or more years but less than 6 years	\$15
279	Less than 3 years	\$25

280 (h) for a street motorcycle:

281	Age of Street Motorcycle	Uniform Statewide Fee
282	12 or more years	\$10
283	9 or more years but less than 12 years	\$35
284	6 or more years but less than 9 years	\$50
285	3 or more years but less than 6 years	\$70
286	Less than 3 years	\$95

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

288	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
289	12 or more years	\$20
290	9 or more years but less than 12 years	\$65
291	6 or more years but less than 9 years	\$90
292	3 or more years but less than 6 years	\$135
293	Less than 3 years	\$175

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

- 295 (i) less than 15 feet in length;
- 296 (ii) a canoe;
- 297 (iii) a jon boat; or
- 298 (iv) a utility boat;
- 299 (k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

300	Length of Vessel	Uniform Statewide Fee
301	15 feet or more in length but less than 19 feet in length	\$15
302	19 feet or more in length but less than 23 feet in length	\$25
303	23 feet or more in length but less than 27 feet in length	\$40
304	27 feet or more in length but less than 31 feet in length	\$75

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

307	Age of Vessel	Uniform Statewide Fee
308	12 or more years	\$25
309	9 or more years but less than 12 years	\$65
310	6 or more years but less than 9 years	\$80
311	3 or more years but less than 6 years	\$110
312	Less than 3 years	\$150

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

315	Age of Vessel	Uniform Statewide Fee
316	12 or more years	\$50
317	9 or more years but less than 12 years	\$120
318	6 or more years but less than 9 years	\$175
319	3 or more years but less than 6 years	\$220
320	Less than 3 years	\$275

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

323	Age of Vessel	Uniform Statewide Fee
324	12 or more years	\$100
325	9 or more years but less than 12 years	\$180
326	6 or more years but less than 9 years	\$240
327	3 or more years but less than 6 years	\$310
328	Less than 3 years	\$400

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

331	Age of Vessel	Uniform Statewide Fee
332	12 or more years	\$120
333	9 or more years but less than 12 years	\$250
334	6 or more years but less than 9 years	\$350
335	3 or more years but less than 6 years	\$500
336	Less than 3 years	\$700

337 (4) For registrations under Section [41-1a-215.5](#), the uniform fee for purposes of this
 338 section is as follows:

339 (a) for a street motorcycle:

340	Age of Street Motorcycle	Uniform Statewide Fee
341	12 or more years	\$7.75
342	9 or more years but less than 12 years	\$27
343	6 or more years but less than 9 years	\$38.50
344	3 or more years but less than 6 years	\$54
345	Less than 3 years	\$73

346 (b) for a small motor vehicle:

347	Age of Small Motor Vehicle	Uniform Statewide Fee
348	6 or more years	\$7.75
349	3 or more years but less than 6 years	\$11.50
350	Less than 3 years	\$19.25

351 (5) Notwithstanding Section [59-2-407](#), tangible personal property subject to the
 352 uniform statewide fees imposed by this section that is brought into the state shall, as a

353 condition of registration, be subject to the uniform statewide fees unless all property taxes or
354 uniform fees imposed by the state of origin have been paid for the current calendar year.

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

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

363 (7) The commission shall deposit 50% of the revenue collected from the statewide
364 uniform fee on a vessel that is imposed under this section into the Utah Boating Grant Account
365 created in Section 73-18-22.3. The remaining 50% is subject to the requirements of Subsection
366 (6).

367 ~~[(7)]~~ (8) (a) For purposes of the uniform statewide fee imposed by this section, the
368 length of a vessel shall be determined as provided in this Subsection ~~[(7):]~~ (8).

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

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

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

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

376 (A) a swim deck;

377 (B) a ladder;

378 (C) an outboard motor; or

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

381 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,

382 the commission may by rule define what constitutes an appurtenance or attachment similar to
383 Subsections ~~[(7)(b)(ii)(A)]~~ (8)(b)(ii)(A) through (C).

384 (c) The length of a vessel:

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

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

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

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

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

396 (II) listed on a form submitted to the commission by an owner of the vessel in
397 accordance with Subsection ~~[(7)(d)]~~ (8)(d) if the length of the vessel measured under
398 Subsection ~~[(7)(b)]~~ (8)(b) is not equal to the length of the vessel determined by reference to the
399 model number; and

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

401 (I) first registration as defined in Section [41-1a-102](#) that occurs on or after January 1,
402 2006; or

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

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

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

408 (A) be developed by the commission;

409 (B) be provided by the commission to:

410 (I) a dealer; or

411 (II) an owner of a vessel;

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

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

415 (E) be signed by:

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

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

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

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

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

424 (I) the commission;

425 (II) the county assessor; or

426 (III) the commission and the county assessor.

427 (B) The consent described in Subsection [~~(7)(d)(iii)(A)~~] (8)(d)(iii)(A) is a condition to
428 the acceptance of any form.

429 [~~(8)~~] (9) (a) A county that collected a qualifying payment from a qualifying person
430 during the refund period shall issue a refund to the qualifying person as described in Subsection
431 [~~(8)(b)~~] (9)(b) if:

432 (i) the difference described in Subsection [~~(8)(b)~~] (9)(b) is \$1 or more; and

433 (ii) the qualifying person submitted a form in accordance with Subsections [~~(8)(c)~~]
434 (9)(c) and (d).

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

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

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

439 (B) the amount of the statewide uniform fee:

440 (I) for that qualifying vehicle; and

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

442 (Aa) during the refund period; and

443 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,

444 Chapter 3, Section 1, been in effect during the refund period; and
445 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
446 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
447 during the refund period; and
448 (B) the amount of the statewide uniform fee:
449 (I) for that qualifying watercraft;
450 (II) that the qualifying person would have been required to pay:
451 (Aa) during the refund period; and
452 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,
453 Chapter 3, Section 1, been in effect during the refund period.
454 (c) Before the county issues a refund to the qualifying person in accordance with
455 Subsection ~~[(8)(a)]~~ (9)(b) the qualifying person shall submit a form to the county to verify the
456 qualifying person is entitled to the refund.
457 (d) (i) A form under Subsection ~~[(8)(c) or (9)]~~ (9)(c) or (10) shall:
458 (A) be developed by the commission;
459 (B) be provided by the commission to the counties;
460 (C) be provided by the county to the qualifying person or tangible personal property
461 owner;
462 (D) provide for the reporting of the following:
463 (I) for a qualifying vehicle:
464 (Aa) the type of qualifying vehicle; and
465 (Bb) the amount of cubic centimeters displacement;
466 (II) for a qualifying watercraft:
467 (Aa) the length of the qualifying watercraft;
468 (Bb) the age of the qualifying watercraft; and
469 (Cc) the type of qualifying watercraft;
470 (E) be signed by the qualifying person or tangible personal property owner; and
471 (F) include a certification that the information set forth in the form is true.
472 (ii) A certification made under Subsection ~~[(8)(d)(i)(F)]~~ (9)(d)(i)(F) is considered as if
473 made under oath and subject to the same penalties as provided by law for perjury.
474 (iii) (A) A qualifying person or tangible personal property owner that submits a form to

475 a county under Subsection [~~(8)(c) or (9)~~] (9)(c) or (10) is considered to have given the
476 qualifying person's consent to an audit or review by:

- 477 (I) the commission;
478 (II) the county assessor; or
479 (III) the commission and the county assessor.

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

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

484 [~~(9)~~] (10) A county shall change its records regarding an item of qualifying tangible
485 personal property if the tangible personal property owner submits a form to the county in
486 accordance with Subsection [~~(8)(d)~~] (9)(d).

487 [~~(10)~~] (11) (a) For purposes of this Subsection [~~(10)~~] (11), "owner of tangible personal
488 property" means a person that was required to pay a uniform statewide fee:

- 489 (i) during the refund period;
490 (ii) in accordance with this section; and
491 (iii) on an item of tangible personal property subject to the uniform statewide fees
492 imposed by this section.

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

- 495 (i) of the tangible personal property classification changes made to this section
496 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
497 (ii) that the owner of tangible personal property may obtain and file a form to modify
498 the county's records regarding the owner's tangible personal property; and
499 (iii) that the owner may be entitled to a refund pursuant to Subsection [~~(8)~~] (9).

500 Section 2. Section **73-18-22.3** is enacted to read:

501 **73-18-22.3. Utah Boating Grant Account -- Grant program administered by the**
502 **Division of Outdoor Recreation.**

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

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

506 (a) revenue deposited into the Utah Boating Grant Account under Subsection
507 59-2-405.2(7) from the statewide uniform fee on a vessel that is less than 31 feet in length and
508 required to be registered with the state;

509 (b) legislative appropriations;

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

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

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

514 (a) a water conservancy district;

515 (b) a state agency;

516 (c) a county; or

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

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

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

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

524 (c) drought access mitigation;

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

527 (e) search and rescue equipment; and

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

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

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

535 Section 3. Section 73-18-27 is enacted to read:

536 **73-18-27. Sitting on a boat.**

537 (1) As used in the section, "v-drive vessel" means a direct or v-drive vessel, and
538 excludes a stern drive vessel, inboard-outboard vessel, outboard vessel, or reverse or forward
539 drive vessel.

540 (2) An individual may sit on a backward-facing stern seat of a v-drive vessel while an
541 individual is behind the vessel if:

542 (a) the vessel is a v-drive vessel with the propeller underneath the vessel;

543 (b) the individual sitting in the seat is 16 years old or older;

544 (c) the vessel is operating at less than 15 miles per hour; and

545 (d) the vessel's engine is built on or after July 1, 2017, or the vessel has installed a surf
546 pipe or other extended exhaust system that puts exhaust in the water while under power.

547 **Section 4. Effective date.**

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

549 (2) If approved by two-thirds of all the members elected to each house, Section
550 73-18-27 takes effect upon approval by the governor, or the day following the constitutional
551 time limit of Utah Constitution, Article VII, Section 8, without the governor's signature, or in
552 the case of a veto, the date of veto override.