

RECREATIONAL VEHICLE GRANT PROGRAM

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jeffrey D. Stenquist

Senate Sponsor: _____

LONG TITLE

General Description:

This bill creates the Recreational Vehicle Grant Program and establishes funding for the program through associated fees.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ requires the State Tax Commission to charge, at the time of recreational vehicle registration, the Recreational Vehicle Grant Program fee, to provide revenue for the Recreational Vehicle Grant Program;
- ▶ creates the Recreational Vehicle Account and requires the State Tax Commission to deposit certain funds;
- ▶ creates the Recreational Vehicle Grant Program within the Division of Outdoor Recreation;
- ▶ creates the Recreational Vehicle Grant Advisory Committee and sets committee rules and procedures;
- ▶ provides the Division of Outdoor Recreation with rulemaking authority related to the Recreational Vehicle Grant Program; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None



28 **Other Special Clauses:**

29 This bill provides a special effective date.

30 **Utah Code Sections Affected:**

31 AMENDS:

32 **59-2-405.2**, as last amended by Laws of Utah 2018, Chapters 166, 373

33 **79-7-102**, as last amended by Laws of Utah 2022, Chapter 68

34 ENACTS:

35 **41-1a-1226**, Utah Code Annotated 1953

36 **79-7-501**, Utah Code Annotated 1953

37 **79-7-502**, Utah Code Annotated 1953

38 **79-7-503**, Utah Code Annotated 1953

39 **79-7-504**, Utah Code Annotated 1953



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

42 Section 1. Section **41-1a-1226** is enacted to read:

43 **41-1a-1226. Recreational Vehicle Grant Program fee.**

44 (1) In addition to the applicable registration fees described in Subsection **41-1a-1206**,
45 the commission shall collect, at the time of registration, the Recreational Vehicle Grant
46 Program fee from a person registering a recreational vehicle.

47 (2) The funds collected by the commission in Subsection (1) shall be deposited into the
48 Recreational Vehicle Account created in Subsection **79-7-502**.

49 (3) (a) Subject to Subsection (3)(b), the fee collected in Subsection (1) shall be \$25.

50 (b) The commission shall, on January 1, annually adjust the Recreational Vehicle Grant
51 Program fee described in Subsection (1) by taking the fee for the previous year and adding an
52 amount equal to the greater of:

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

55 (ii) 0.

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

57 **59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal**

58 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length of**

59 a vessel.

60 (1) As used in this section:

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

63 (A) is an:

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

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

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

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

69 (C) has:

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

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

72 (III) an electric motor; and

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

75 (b) "Camper" means a camper:

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

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

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

80 (A) is long and narrow;

81 (B) has curved sides; and

82 (C) is tapered:

83 (I) to two pointed ends; or

84 (II) to one pointed end and is blunt on the other end~~;~~ ~~and~~].

85 (ii) ~~["canoe"]~~ "Canoe" includes:

86 (A) a collapsible inflatable canoe;

87 (B) a kayak;

88 (C) a racing shell;

89 (D) a rowing scull; or

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

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

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

94 (i) has a square bow; and

95 (ii) has a flat bottom.

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

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

98 (i) is:

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

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

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

102 Registration; and

103 (iii) has:

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

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

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

108 (A) to transport tangible personal property; and

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

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

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

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

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

116 (i) as defined in Section 73-18-2; and

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

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

120 (A) is:

- 121 (I) supported by one or more floats; and
- 122 (II) propelled by either inboard or outboard power; and
- 123 (B) is not:
 - 124 (I) a houseboat; or
 - 125 (II) a collapsible inflatable vessel; and
 - 126 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 - 127 commission may by rule define the term "houseboat."
- 128 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment,
- 129 exemption, or reduction:
 - 130 (i) of all or a portion of a qualifying payment;
 - 131 (ii) granted by a county during the refund period; and
 - 132 (iii) received by a qualifying person.
- 133 (n) (i) "Qualifying payment" means the payment made:
 - 134 (A) of a uniform statewide fee in accordance with this section:
 - 135 (I) by a qualifying person;
 - 136 (II) to a county; and
 - 137 (III) during the refund period; and
 - 138 (B) on an item of qualifying tangible personal property; and
- 139 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for
- 140 an item of qualifying tangible personal property, the qualifying payment for that qualifying
- 141 tangible personal property is equal to the difference between:
 - 142 (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible
 - 143 personal property; and
 - 144 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 145 (o) "Qualifying person" means a person that paid a uniform statewide fee:
 - 146 (i) during the refund period;
 - 147 (ii) in accordance with this section; and
 - 148 (iii) on an item of qualifying tangible personal property.
- 149 (p) "Qualifying tangible personal property" means a:
 - 150 (i) qualifying vehicle; or
 - 151 (ii) qualifying watercraft.

- 152 (q) "Qualifying vehicle" means:
- 153 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
154 centimeters but 150 or less cubic centimeters;
- 155 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
156 centimeters but 150 or less cubic centimeters;
- 157 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
158 centimeters but 150 or less cubic centimeters;
- 159 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
160 but 150 or less cubic centimeters; or
- 161 (v) a street motorcycle with an engine displacement that is 100 or more cubic
162 centimeters but 150 or less cubic centimeters.
- 163 (r) "Qualifying watercraft" means a:
- 164 (i) canoe;
- 165 (ii) collapsible inflatable vessel;
- 166 (iii) jon boat;
- 167 (iv) pontoon;
- 168 (v) sailboat; or
- 169 (vi) utility boat.
- 170 (s) "Refund period" means the time period:
- 171 (i) beginning on January 1, 2006; and
- 172 (ii) ending on December 29, 2006.
- 173 (t) "Sailboat" means a sailboat as defined in Section [73-18-2](#).
- 174 (u) (i) "Small motor vehicle" means a motor vehicle that:
- 175 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 176 (B) has:
- 177 (I) an engine with 150 or less cubic centimeters displacement; or
- 178 (II) a motor that produces five or less horsepower; and
- 179 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
180 commission may by rule develop a process for an owner of a motor vehicle to certify whether
181 the motor vehicle has:
- 182 (A) an engine with 150 or less cubic centimeters displacement; or

- 183 (B) a motor that produces five or less horsepower.
- 184 (v) "Snowmobile" means a motor vehicle that:
 - 185 (i) is a snowmobile as defined in Section 41-22-2;
 - 186 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
 - 187 Vehicles; and
 - 188 (iii) has:
 - 189 (A) an engine with more than 150 cubic centimeters displacement; or
 - 190 (B) a motor that produces more than five horsepower.
- 191 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
- 192 41-6a-102.
- 193 (x) "Street motorcycle" means a motor vehicle that:
 - 194 (i) is:
 - 195 (A) a motorcycle as defined in Section 41-1a-102; and
 - 196 (B) designed primarily for use and operation on highways;
 - 197 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
 - 198 Registration; and
 - 199 (iii) has:
 - 200 (A) an engine with more than 150 cubic centimeters displacement; or
 - 201 (B) a motor that produces more than five horsepower.
 - 202 (y) "Tangible personal property owner" means a person that owns an item of qualifying
 - 203 tangible personal property.
 - 204 (z) "Tent trailer" means a portable vehicle without motive power that:
 - 205 (i) is constructed with collapsible side walls that:
 - 206 (A) fold for towing by a motor vehicle; and
 - 207 (B) unfold at a campsite;
 - 208 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
 - 209 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
 - 210 Registration; and
 - 211 (iv) does not require a special highway movement permit when drawn by a
 - 212 self-propelled motor vehicle.
 - 213 (aa) (i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel

214 trailer:

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

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

217 Registration; and

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

219 (A) a camper; or

220 (B) a tent trailer.

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

222 (A) has:

223 (I) two or three bench seating;

224 (II) an outboard motor; and

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

226 (B) does not have:

227 (I) decking;

228 (II) a permanent canopy; or

229 (III) a floor other than the hull; and

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

232 (cc) "Vessel" means a vessel:

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

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

235 Boating Act.

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

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

239 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as
240 provided in this section.

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

243 (i) an all-terrain vehicle;

244 (ii) a camper;

- 245 (iii) an other motorcycle;
- 246 (iv) an other trailer;
- 247 (v) a personal watercraft;
- 248 (vi) a small motor vehicle;
- 249 (vii) a snowmobile;
- 250 (viii) a street motorcycle;
- 251 (ix) a tent trailer;
- 252 (x) a travel trailer;
- 253 (xi) a park model recreational vehicle; and
- 254 (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection

255 [~~6~~] (7).

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

258 (a) for a snowmobile:

259 Age of Snowmobile	Uniform Statewide Fee
260 12 or more years	\$10
261 9 or more years but less than 12 years	\$20
262 6 or more years but less than 9 years	\$30
263 3 or more years but less than 6 years	\$35
264 Less than 3 years	\$45

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

267 Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
268 12 or more years	\$4
269 9 or more years but less than 12 years	\$8
270 6 or more years but less than 9 years	\$12
271 3 or more years but less than 6 years	\$14
272 Less than 3 years	\$18

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

274 Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
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275	12 or more years	\$4
276	9 or more years but less than 12 years	\$14
277	6 or more years but less than 9 years	\$20
278	3 or more years but less than 6 years	\$28
279	Less than 3 years	\$38

280 (d) for a camper or a tent trailer:

281	Age of Camper or Tent Trailer	Uniform Statewide Fee
282	12 or more years	\$10
283	9 or more years but less than 12 years	\$25
284	6 or more years but less than 9 years	\$35
285	3 or more years but less than 6 years	\$50
286	Less than 3 years	\$70

287 (e) for an other trailer:

288	Age of Other Trailer	Uniform Statewide Fee
289	12 or more years	\$10
290	9 or more years but less than 12 years	\$15
291	6 or more years but less than 9 years	\$20
292	3 or more years but less than 6 years	\$25
293	Less than 3 years	\$30

294 (f) for a personal watercraft:

295	Age of Personal Watercraft	Uniform Statewide Fee
296	12 or more years	\$10
297	9 or more years but less than 12 years	\$25
298	6 or more years but less than 9 years	\$35
299	3 or more years but less than 6 years	\$45
300	Less than 3 years	\$55

301 (g) for a small motor vehicle:

302	Age of Small Motor Vehicle	Uniform Statewide Fee
303	6 or more years	\$10

304 3 or more years but less than 6 years \$15

305 Less than 3 years \$25

306 (h) for a street motorcycle:

307	Age of Street Motorcycle	Uniform Statewide Fee
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308	12 or more years	\$10
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309	9 or more years but less than 12 years	\$35
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310	6 or more years but less than 9 years	\$50
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311	3 or more years but less than 6 years	\$70
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312	Less than 3 years	\$95
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313 (i) for a travel trailer or park model recreational vehicle:

314	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
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315	12 or more years	\$20
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316	9 or more years but less than 12 years	\$65
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317	6 or more years but less than 9 years	\$90
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318	3 or more years but less than 6 years	\$135
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319	Less than 3 years	\$175
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320 (j) \$10 regardless of the age of the vessel if the vessel is:

321 (i) less than 15 feet in length;

322 (ii) a canoe;

323 (iii) a jon boat; or

324 (iv) a utility boat;

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

326	Length of Vessel	Uniform Statewide Fee
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327	15 feet or more in length but less than 19 feet in length	\$15
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328	19 feet or more in length but less than 23 feet in length	\$25
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329 23 feet or more in length but less than 27 feet in length \$40

330 27 feet or more in length but less than 31 feet in length \$75

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

333 Age of Vessel Uniform Statewide Fee

334 12 or more years \$25

335 9 or more years but less than 12 years \$65

336 6 or more years but less than 9 years \$80

337 3 or more years but less than 6 years \$110

338 Less than 3 years \$150

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

341 Age of Vessel Uniform Statewide Fee

342 12 or more years \$50

343 9 or more years but less than 12 years \$120

344 6 or more years but less than 9 years \$175

345 3 or more years but less than 6 years \$220

346 Less than 3 years \$275

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

349 Age of Vessel Uniform Statewide Fee

350 12 or more years \$100

351 9 or more years but less than 12 years \$180

352 6 or more years but less than 9 years \$240

353 3 or more years but less than 6 years \$310

354 Less than 3 years \$400

355 (o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
356 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
357		
358	12 or more years	\$120
359	9 or more years but less than 12 years	\$250
360	6 or more years but less than 9 years	\$350
361	3 or more years but less than 6 years	\$500
362	Less than 3 years	\$700

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

365 (a) for a street motorcycle:

	Age of Street Motorcycle	Uniform Statewide Fee
366		
367	12 or more years	\$7.75
368	9 or more years but less than 12 years	\$27
369	6 or more years but less than 9 years	\$38.50
370	3 or more years but less than 6 years	\$54
371	Less than 3 years	\$73

372 (b) for a small motor vehicle:

	Age of Small Motor Vehicle	Uniform Statewide Fee
373		
374	6 or more years	\$7.75
375	3 or more years but less than 6 years	\$11.50
376	Less than 3 years	\$19.25

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

381 (6) (a) ~~The~~ Subject to Subsection (6)(c), the revenues collected in each county from
 382 the uniform statewide fees imposed by this section shall be distributed by the county to each
 383 taxing entity in which each item of tangible personal property subject to the uniform statewide
 384 fees is located in the same proportion in which revenues collected from the ad valorem
 385 property tax are distributed.

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

389 (c) The revenues collected from the uniform statewide fee imposed under Subsections
390 (3)(d) and (i) shall be distributed to the Recreational Vehicle Account created in Section
391 79-7-502.

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

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

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

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

399 (ii) Notwithstanding Subsection (7)(b)(i), the length of a vessel may not include the
400 length of:

401 (A) a swim deck;

402 (B) a ladder;

403 (C) an outboard motor; or

404 (D) an appurtenance or attachment similar to Subsections (7)(b)(ii)(A) through (C) as
405 determined by the commission by rule.

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

409 (c) The length of a vessel:

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

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

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

- 417 (B) for a vessel other than a new vessel, is the length:
- 418 (I) corresponding to the model number if the length of the vessel measured under
419 Subsection (7)(b) is equal to the length of the vessel determined by reference to the model
420 number; or
- 421 (II) listed on a form submitted to the commission by an owner of the vessel in
422 accordance with Subsection (7)(d) if the length of the vessel measured under Subsection (7)(b)
423 is not equal to the length of the vessel determined by reference to the model number; and
- 424 (ii) (A) is determined at the time of the:
- 425 (I) first registration as defined in Section [41-1a-102](#) that occurs on or after January 1,
426 2006; or
- 427 (II) first renewal of registration that occurs on or after January 1, 2006; and
- 428 (B) may be determined after the time described in Subsection (7)(c)(ii)(A) only if the
429 commission requests that a dealer or an owner submit a form to the commission in accordance
430 with Subsection (7)(d).
- 431 (d) (i) A form under Subsection (7)(c) shall:
- 432 (A) be developed by the commission;
- 433 (B) be provided by the commission to:
- 434 (I) a dealer; or
- 435 (II) an owner of a vessel;
- 436 (C) provide for the reporting of the length of a vessel;
- 437 (D) be submitted to the commission at the time the length of the vessel is determined in
438 accordance with Subsection (7)(c)(ii);
- 439 (E) be signed by:
- 440 (I) if the form is submitted by a dealer, that dealer; or
- 441 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and
- 442 (F) include a certification that the information set forth in the form is true.
- 443 (ii) A certification made under Subsection (7)(d)(i)(F) is considered as if made under
444 oath and subject to the same penalties as provided by law for perjury.
- 445 (iii) (A) A dealer or an owner that submits a form to the commission under Subsection
446 (7)(c) is considered to have given the dealer's or owner's consent to an audit or review by:
- 447 (I) the commission;

448 (II) the county assessor; or

449 (III) the commission and the county assessor.

450 (B) The consent described in Subsection (7)(d)(iii)(A) is a condition to the acceptance
451 of any form.

452 (8) (a) A county that collected a qualifying payment from a qualifying person during
453 the refund period shall issue a refund to the qualifying person as described in Subsection (8)(b)
454 if:

455 (i) the difference described in Subsection (8)(b) is \$1 or more; and

456 (ii) the qualifying person submitted a form in accordance with Subsections (8)(c) and
457 (d).

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

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

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

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

463 (I) for that qualifying vehicle; and

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

465 (Aa) during the refund period; and

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

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

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

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

472 (I) for that qualifying watercraft;

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

474 (Aa) during the refund period; and

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

477 (c) Before the county issues a refund to the qualifying person in accordance with
478 Subsection (8)(a) the qualifying person shall submit a form to the county to verify the

479 qualifying person is entitled to the refund.

480 (d) (i) A form under Subsection (8)(c) or (9) shall:

481 (A) be developed by the commission;

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

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

485 (D) provide for the reporting of the following:

486 (I) for a qualifying vehicle:

487 (Aa) the type of qualifying vehicle; and

488 (Bb) the amount of cubic centimeters displacement;

489 (II) for a qualifying watercraft:

490 (Aa) the length of the qualifying watercraft;

491 (Bb) the age of the qualifying watercraft; and

492 (Cc) the type of qualifying watercraft;

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

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

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

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

500 (I) the commission;

501 (II) the county assessor; or

502 (III) the commission and the county assessor.

503 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the acceptance
504 of any form.

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

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

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

512 (i) during the refund period;

513 (ii) in accordance with this section; and

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

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

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

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

522 (iii) that the owner may be entitled to a refund pursuant to Subsection (8).

523 Section 3. Section **79-7-102** is amended to read:

524 **79-7-102. Definitions.**

525 As used in this chapter:

526 (1) "Commission" means the Outdoor Adventure Commission created in Section
527 [63C-21-201](#).

528 (2) "Director" means the director of the Division of Outdoor Recreation described in
529 [Section 79-7-202](#).

530 [~~2~~] (3) "Division" means the Division of Outdoor Recreation created in Section
531 [79-7-201](#).

532 Section 4. Section **79-7-501** is enacted to read:

533 **Part 5. Recreational Vehicle Grant Program**

534 **79-7-501. Definitions.**

535 As used in this part:

536 (1) "Advisory committee" means the Recreational Vehicle Grant Advisory Committee,
537 created in Section 79-7-503.

538 (2) "Motor home" means the same as that term is defined in Section [13-14-102](#).

539 (3) "Park model recreational vehicle" means the same as that term is defined in Section
540 [41-1a-102](#).

541 (4) "Recreational vehicle" means the same as that term is defined in Section [13-14-102](#).

542 (5) "Travel trailer," "camping trailer," or "fifth wheel trailer" means the same as that
543 term is defined in Section [13-14-102](#).

544 Section 5. Section **79-7-502** is enacted to read:

545 **79-7-502. Recreational Vehicle Account.**

546 (1) There is created an account called the Recreational Vehicle Account in the General
547 Fund.

548 (2) The Recreational Vehicle Account described in Subsection (1) is funded through
549 the collection of revenues received from the annual uniform statewide fee described in
550 Ssubsection [59-2-405.2\(6\)\(c\)](#), and the collection of revenues received from the Recreational
551 Vehicle Grant Program fee described in Section [41-1a-1226](#).

552 (3) The division shall administer the account described in Subsection (1) in
553 consultation with the advisory committee.

554 (4) The costs of administering the account shall be paid from money in the account.

555 (5) Interest accrued from investment of money in the account shall remain in the
556 account.

557 Section 6. Section **79-7-503** is enacted to read:

558 **79-7-503. Recreational Vehicle Grant Program creation and organization.**

559 (1) There is created the Recreational Vehicle Grant Program within the division.

560 (2) The director of the division shall designate staff with relevant expertise or
561 experience to administer the program.

562 (3) The division and the advisory committee shall:

563 (a) seek to accomplish the following objectives in administering the grant program:

564 (i) to enable public agencies to provide facilities for recreational vehicle use, such as
565 improvements to campgrounds, campsites, dump stations, and other projects that would
566 provide more general recreational vehicle access statewide;

567 (ii) to fund the acquisition, lease, construction, development, improvement, operations,
568 and maintenance of facilities and services designed to promote recreational vehicle users'
569 health, safety, and enjoyment; and

570 (iii) to encourage residents and nonresidents of the state to take advantage of the beauty
571 of the state's outdoors; and

572 (b) approve, or recommend for approval, grant requests based on the following criteria:

573 (i) whether the grant request adequately seeks to meet at least one of the objectives

574 described in Subsection (3)(a);

575 (ii) the likelihood that the grant request will achieve at least one of the objectives

576 described in Subsection (3)(a); and

577 (iii) the estimated cost of the grant request.

578 (4) (a) There is created the Recreational Vehicle Grant Advisory Committee, in the

579 division, that is composed of the following nine members:

580 (i) the director of the division;

581 (ii) the director of the Division of State Parks, created in Section [79-4-201](#), or the

582 director's designee; and

583 (iii) a member of the public representing recreation vehicle users from each of the

584 seven association of governments regions in the state, including:

585 (A) Six County;

586 (B) Mountainlands;

587 (C) Wasatch Front;

588 (D) Bear River;

589 (E) Five County;

590 (F) Southeastern; and

591 (G) Uintah Basin.

592 (b) The following organizations may elect to participate in the advisory committee as a
593 non-voting member:

594 (i) one member from the Bureau of Land Management; and

595 (ii) one member from the United States Forest Service.

596 (5) The advisory committee shall advise and make recommendations to the division
597 regarding a recreational vehicle grant.

598 (6) (a) Except as required by Subsection (6)(b), when the term of an appointed advisory
599 committee member expires, the commission shall fill the open member's committee seat, by
600 either:

601 (i) appointing a different individual to the open committee member's seat; or

602 (ii) reappointing the expired term member to a renewed four-year term.

603 (b) The commission shall, at the time of appointment or reappointment, adjust the
604 length of terms so that the terms of appointed advisory committee members are staggered to
605 ensure that approximately half of the appointed advisory committee members are appointed
606 every two years.

607 (7) The director of the division shall serve as chair of the advisory committee.

608 (8) The advisory committee shall elect a vice chair from among the advisory committee
609 members each year.

610 (9) When a vacancy occurs in the membership of the advisory committee, the
611 commission shall appoint a replacement to serve out the remainder of that member's term.

612 (10) (a) A majority of the voting members of the advisory committee constitutes a
613 quorum that may conduct advisory committee business.

614 (b) A majority of a quorum enables an action of the advisory committee.

615 (11) A member of the advisory committee may not receive compensation or benefits
616 for the member's service in connection with the advisory committee, but an appointed member
617 described in Subsection (4) may receive per diem and travel expenses in accordance with:

618 (a) Section [63A-3-106](#);

619 (b) Section [63A-3-107](#); and

620 (c) rules made by the Division of Finance pursuant to Sections [63A-3-106](#) and
621 [63A-3-107](#).

622 Section 7. Section **79-7-504** is enacted to read:

623 **79-7-504. Rulemaking.**

624 In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, after
625 notifying the commission, and as described in this part, the division shall make rules to:

626 (1) develop, create, administer, and maintain the Recreational Vehicle Account
627 described in Section [79-7-502](#), and the Recreational Vehicle Grant Program and the advisory
628 committee described in Section [79-7-503](#);

629 (2) coordinate with the State Tax Commission to receive funds the State Tax
630 Commission collects from the Recreational Vehicle Grant Program fee described in Section
631 [41-1a-1226](#) and the revenues from the uniform statewide fee described in Subsection
632 [59-2-405.2\(6\)\(c\)](#); and

633 (3) establish the procedures necessary for the review and approval of a recreational

634 vehicle grant application as described in Subsection [79-7-503\(3\)\(b\)](#).

635 Section 8. **Effective date.**

636 This bill takes effect on January 1, 2024.