

1 **SALES TAX ON VEHICLE PURCHASES**

2 2015 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Ken Ivory**

5 Senate Sponsor: \_\_\_\_\_

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7 **LONG TITLE**

8 **General Description:**

9 This bill amends provisions related to sales and use tax on certain motor vehicle  
10 purchases.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ amends the location of a sale of certain motor vehicles.

14 **Money Appropriated in this Bill:**

15 None

16 **Other Special Clauses:**

17 This bill provides a special effective date.

18 **Utah Code Sections Affected:**

19 AMENDS:

20 **59-12-213**, as enacted by Laws of Utah 2008, Chapter 384

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

23 Section 1. Section **59-12-213** is amended to read:

24 **59-12-213. Location of a transaction involving a sale of aircraft, a manufactured**  
25 **home, a mobile home, a modular home, a motor vehicle, or watercraft.**

26 (1) (a) Except as provided in Subsection (1)(b) or (4), the location of a sale of the  
27 following tangible personal property is determined as provided in this section:



- 28 (i) aircraft;
- 29 (ii) a manufactured home;
- 30 (iii) a mobile home;
- 31 (iv) a modular home;
- 32 (v) a motor vehicle; or
- 33 (vi) watercraft.

34 (b) The location of the sale of tangible personal property described in Subsection (1)(a)  
35 is determined in accordance with Sections 59-12-211 and 59-12-212 if the tangible personal  
36 property described in Subsection (1)(a) is transportation equipment as defined in Section  
37 59-12-211.

38 (2) (a) If an item of tangible personal property described in Subsection (1)(a), except  
39 for a motor vehicle, is sold by a dealer of that tangible personal property, the location of the  
40 sale of that tangible personal property is the business location of the dealer.

41 (b) If a motor vehicle described in Subsection (1) is sold by a dealer, the location of the  
42 sale of the motor vehicle is the location of the street address at which the motor vehicle is  
43 registered.

44 (3) If an item of tangible personal property described in Subsection (1)(a) is sold by a  
45 person other than a dealer of that tangible personal property, the location of the sale of that  
46 tangible personal property is:

47 (a) if the tangible personal property is required to be registered with the state before the  
48 tangible personal property is used on a public highway, on a public waterway, on public land,  
49 or in the air, the location of the street address at which the tangible personal property is  
50 registered; or

51 (b) if the tangible personal property is not required to be registered as provided in  
52 Subsection (3)(a), the location of the street address at which the purchaser of the tangible  
53 personal property resides.

54 (4) This section does not apply to the lease or rental of tangible personal property  
55 described in Subsection (1)(a).

56 Section 2. **Effective date.**

57 This bill takes effect on January 1, 2016.

**Legislative Review Note**  
as of 1-19-15 6:25 PM

**Office of Legislative Research and General Counsel**