

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 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; 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:

73-18-22.3, Utah Code Annotated 1953



26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56

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

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

59-2-405.2. 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

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

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

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

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

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

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

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

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

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

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

191 (A) a camper; or

192 (B) a tent trailer.

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

194 (A) has:

195 (I) two or three bench seating;

196 (II) an outboard motor; and

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

198 (B) does not have:

199 (I) decking;

200 (II) a permanent canopy; or

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

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

204 (cc) "Vessel" means a vessel:

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

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

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

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

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

212 provided in this section.

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

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

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

230 (a) for a snowmobile:

231 Age of Snowmobile	Uniform Statewide Fee
232 12 or more years	\$10
233 9 or more years but less than 12 years	\$20
234 6 or more years but less than 9 years	\$30
235 3 or more years but less than 6 years	\$35
236 Less than 3 years	\$45

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

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

240	12 or more years	\$4
241	9 or more years but less than 12 years	\$8
242	6 or more years but less than 9 years	\$12
243	3 or more years but less than 6 years	\$14
244	Less than 3 years	\$18

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

246	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
247	12 or more years	\$4
248	9 or more years but less than 12 years	\$14
249	6 or more years but less than 9 years	\$20
250	3 or more years but less than 6 years	\$28
251	Less than 3 years	\$38

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

253	Age of Camper or Tent Trailer	Uniform Statewide Fee
254	12 or more years	\$10
255	9 or more years but less than 12 years	\$25
256	6 or more years but less than 9 years	\$35
257	3 or more years but less than 6 years	\$50
258	Less than 3 years	\$70

259 (e) for an other trailer:

260	Age of Other Trailer	Uniform Statewide Fee
261	12 or more years	\$10
262	9 or more years but less than 12 years	\$15
263	6 or more years but less than 9 years	\$20
264	3 or more years but less than 6 years	\$25
265	Less than 3 years	\$30

266 (f) for a personal watercraft:

267	Age of Personal Watercraft	Uniform Statewide Fee
268	12 or more years	\$10
269	9 or more years but less than 12 years	\$25
270	6 or more years but less than 9 years	\$35
271	3 or more years but less than 6 years	\$45
272	Less than 3 years	\$55

273 (g) for a small motor vehicle:

274	Age of Small Motor Vehicle	Uniform Statewide Fee
275	6 or more years	\$10
276	3 or more years but less than 6 years	\$15
277	Less than 3 years	\$25

278 (h) for a street motorcycle:

279	Age of Street Motorcycle	Uniform Statewide Fee
280	12 or more years	\$10
281	9 or more years but less than 12 years	\$35
282	6 or more years but less than 9 years	\$50
283	3 or more years but less than 6 years	\$70
284	Less than 3 years	\$95

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

286	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
287	12 or more years	\$20
288	9 or more years but less than 12 years	\$65
289	6 or more years but less than 9 years	\$90
290	3 or more years but less than 6 years	\$135
291	Less than 3 years	\$175

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

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

298	Length of Vessel	Uniform Statewide Fee
299	15 feet or more in length but less than 19 feet in length	\$15
300	19 feet or more in length but less than 23 feet in length	\$25
301	23 feet or more in length but less than 27 feet in length	\$40
302	27 feet or more in length but less than 31 feet in length	\$75

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

305	Age of Vessel	Uniform Statewide Fee
306	12 or more years	\$25
307	9 or more years but less than 12 years	\$65
308	6 or more years but less than 9 years	\$80
309	3 or more years but less than 6 years	\$110
310	Less than 3 years	\$150

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

313	Age of Vessel	Uniform Statewide Fee
314	12 or more years	\$50
315	9 or more years but less than 12 years	\$120
316	6 or more years but less than 9 years	\$175
317	3 or more years but less than 6 years	\$220
318	Less than 3 years	\$275

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

321	Age of Vessel	Uniform Statewide Fee
322	12 or more years	\$100
323	9 or more years but less than 12 years	\$180
324	6 or more years but less than 9 years	\$240
325	3 or more years but less than 6 years	\$310
326	Less than 3 years	\$400

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

329	Age of Vessel	Uniform Statewide Fee
330	12 or more years	\$120
331	9 or more years but less than 12 years	\$250
332	6 or more years but less than 9 years	\$350
333	3 or more years but less than 6 years	\$500
334	Less than 3 years	\$700

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

337 (a) for a street motorcycle:

338	Age of Street Motorcycle	Uniform Statewide Fee
339	12 or more years	\$7.75
340	9 or more years but less than 12 years	\$27
341	6 or more years but less than 9 years	\$38.50
342	3 or more years but less than 6 years	\$54
343	Less than 3 years	\$73

344 (b) for a small motor vehicle:

345	Age of Small Motor Vehicle	Uniform Statewide Fee
346	6 or more years	\$7.75
347	3 or more years but less than 6 years	\$11.50

348 Less than 3 years \$19.25

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

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

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

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

365 ~~[(7)]~~ (8) (a) For purposes of the uniform statewide fee imposed by this section, the
366 length of a vessel shall be determined as provided in this Subsection ~~[(7):]~~ (8).

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

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

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

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

374 (A) a swim deck;

375 (B) a ladder;

376 (C) an outboard motor; or

377 (D) an appurtenance or attachment similar to Subsections ~~[(7)(b)(ii)(A)]~~ (8)(b)(ii)(A)

378 through (C) as determined by the commission by rule.

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

382 (c) The length of a vessel:

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

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

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

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

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

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

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

399 (I) first registration as defined in Section [41-1a-102](#) that occurs on or after January 1,
400 2006; or

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

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

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

406 (A) be developed by the commission;

407 (B) be provided by the commission to:

408 (I) a dealer; or

409 (II) an owner of a vessel;

- 410 (C) provide for the reporting of the length of a vessel;
- 411 (D) be submitted to the commission at the time the length of the vessel is determined in
- 412 accordance with Subsection [~~(7)(c)(ii)~~]; (8)(c)(ii);
- 413 (E) be signed by:
- 414 (I) if the form is submitted by a dealer, that dealer; or
- 415 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and
- 416 (F) include a certification that the information set forth in the form is true.
- 417 (ii) A certification made under Subsection [~~(7)(d)(i)(F)~~] (8)(d)(i)(F) is considered as if
- 418 made under oath and subject to the same penalties as provided by law for perjury.
- 419 (iii) (A) A dealer or an owner that submits a form to the commission under Subsection
- 420 [~~(7)(c)~~] (8)(c) is considered to have given the dealer's or owner's consent to an audit or review
- 421 by:
- 422 (I) the commission;
- 423 (II) the county assessor; or
- 424 (III) the commission and the county assessor.
- 425 (B) The consent described in Subsection [~~(7)(d)(iii)(A)~~] (8)(d)(iii)(A) is a condition to
- 426 the acceptance of any form.
- 427 [~~(8)~~] (9) (a) A county that collected a qualifying payment from a qualifying person
- 428 during the refund period shall issue a refund to the qualifying person as described in Subsection
- 429 [~~(8)(b)~~] (9)(b) if:
- 430 (i) the difference described in Subsection [~~(8)(b)~~] (9)(b) is \$1 or more; and
- 431 (ii) the qualifying person submitted a form in accordance with Subsections [~~(8)(c)~~]
- 432 (9)(c) and (d).
- 433 (b) The refund amount shall be calculated as follows:
- 434 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 435 (A) the qualifying payment the qualifying person paid on the qualifying vehicle during
- 436 the refund period; and
- 437 (B) the amount of the statewide uniform fee:
- 438 (I) for that qualifying vehicle; and
- 439 (II) that the qualifying person would have been required to pay:
- 440 (Aa) during the refund period; and

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

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

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

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

447 (I) for that qualifying watercraft;

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

449 (Aa) during the refund period; and

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

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

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

456 (A) be developed by the commission;

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

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

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

461 (I) for a qualifying vehicle:

462 (Aa) the type of qualifying vehicle; and

463 (Bb) the amount of cubic centimeters displacement;

464 (II) for a qualifying watercraft:

465 (Aa) the length of the qualifying watercraft;

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

467 (Cc) the type of qualifying watercraft;

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

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

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

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

- 475 (I) the commission;
- 476 (II) the county assessor; or
- 477 (III) the commission and the county assessor.

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

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

482 [~~(9)~~] (10) A county shall change its records regarding an item of qualifying tangible
 483 personal property if the tangible personal property owner submits a form to the county in
 484 accordance with Subsection [~~(8)(d)~~] (9)(d).

485 [~~(10)~~] (11) (a) For purposes of this Subsection [~~(10)~~] (11), "owner of tangible personal
 486 property" means a person that was required to pay a uniform statewide fee:

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

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

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

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

499 **73-18-22.3. Utah Boating Grant Account -- Grant program administered by the**
 500 **Division of Outdoor Recreation.**

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

503 (2) The Utah Boating Grant Account shall consist of:
504 (a) revenue deposited into the Utah Boating Grant Account under Subsection
505 59-2-405.2(7) from the statewide uniform fee on a vessel that is less than 31 feet in length and
506 required to be registered with the state;
507 (b) legislative appropriations;
508 (c) contributions, grants, gifts, transfers, bequests, and donations specifically directed
509 to the Utah Boating Grant Account; and
510 (d) interest and earnings on the Utah Boating Grant Account.
511 (3) An entity eligible for a grant funded through the Utah Boating Grant Account is:
512 (a) a water conservancy district;
513 (b) a state agency;
514 (c) a county; or
515 (d) a municipality, as defined in Section 10-1-104.
516 (4) Subject to appropriation, money in the Utah Boating Grant Account may be used
517 for:
518 (a) construction, repair, and replacement of a publicly owned boating facility, including
519 a boat ramp, courtesy dock, or parking lot;
520 (b) resource protection of waterway shorelines to prevent or minimize erosion created
521 by vessel wave action;
522 (c) drought access mitigation;
523 (d) alternative access development for non-motorized vessels to decrease conflicts,
524 congestion, and safety concerns on existing motorboat access ramps;
525 (e) search and rescue equipment; and
526 (f) the payment of the administrative costs of the Division of Outdoor Recreation in
527 administering a grant under this section.
528 (5) The Division of Outdoor Recreation shall administer the grants under this section
529 pursuant to rules made, after notifying the Outdoor Adventure Commission, in accordance with
530 Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
531 (6) The Division of Outdoor Recreation shall consult with the advisory committee
532 described in Section 73-18-3.5 before issuing a grant under this section.
533 Section 3. **Effective date.**

534

This bill takes effect on January 1, 2024.