

MOTOR HOME TAXES AND FEES

2011 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Don L. Ipson

Senate Sponsor: John L. Valentine

LONG TITLE

General Description:

This bill addresses the fee in lieu of property tax on motor homes.

Highlighted Provisions:

This bill:

- ▶ addresses the fee in lieu of property tax on motor homes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-405.3, as enacted by Laws of Utah 2005, Chapter 217

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

Section 1. Section **59-2-405.3** is amended to read:

59-2-405.3. Uniform statewide fee on motor homes -- Distribution of revenues.

(1) For purposes of this section, "motor home" means:

(a) a motor home, as defined in Section 13-14-102, that is required to be registered with the state; or

(b) a self-propelled vehicle that is:

(i) modified for primary use as a temporary dwelling for travel, recreational, or vacation use; and

30 (ii) required to be registered with the state.

31 (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
32 beginning on January 1, 2006, a motor home is:

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

34 (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee
35 as provided in Subsection (3).

36 (3) The uniform statewide fee described in Subsection (2)(b) is:

37 (a) beginning on January 1, 2006, and ending December 31, 2007, 1.25% of the fair
38 market value of the motor home, as established by the commission; and

39 (b) beginning on January 1, 2008, 1% of the fair market value of the motor home, as
40 established by the commission.

41 (4) (a) Notwithstanding Section 59-2-407 and subject to Subsection (4)(b), a motor
42 home subject to the uniform statewide fee imposed by this section that is brought into the state
43 shall, as a condition of registration, be subject to the uniform statewide fee unless all property
44 taxes or uniform fees imposed by the state of origin have been paid for the current calendar
45 year.

46 (b) Subsection (4)(a) does not apply to a motor home that is:

47 (i) brought into the state for the sole purpose of selling the motor home to a licensed
48 dealer; and

49 (ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.

50 (5) (a) Each county shall distribute the revenue collected by the county from the
51 uniform statewide fee imposed by this section to each taxing entity in which each motor home
52 subject to the uniform statewide fee is located in the same proportion in which revenue
53 collected from the ad valorem property tax is distributed.

54 (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the
55 uniform statewide fee imposed by this section shall distribute the revenue in the same
56 proportion in which revenue collected from the ad valorem property tax is distributed.

57 (6) An appeal relating to the uniform statewide fee imposed on a motor home by this

58 section shall be filed pursuant to Section 59-2-1005.