

Ariel Defay proposes the following substitute bill:

**Vehicle Registration Changes**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Ariel Defay**

Senate Sponsor:

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**LONG TITLE**

**General Description:**

This bill amends vehicle registration notification requirements and provides an option for a two-year registration period for certain vehicles.

**Highlighted Provisions:**

This bill:

- changes the default notification for vehicle registration reminders to electronic notification;
- allows a person to select a mail option for notification of vehicle registration;
- provides an option for a two-year vehicle registration period for a trailer, off-highway vehicle, street-legal all-terrain vehicle, or electric motor vehicle;
- provides for the calculation and deposit of registration and various other fees and taxes due at the time of registration to account for a 24-month vehicle registration period;
- provides a coordination clause with H.B. 277, Vehicle Registration Amendments, to ensure the two bills work together technically; and
- makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

This bill provides a coordination clause.

**Utah Code Sections Affected:**

AMENDS:

**41-1a-203**, as last amended by Laws of Utah 2024, Chapter 483

**41-1a-215.5**, as last amended by Laws of Utah 2012, Chapter 397

**41-1a-402**, as last amended by Laws of Utah 2024, Chapter 251

29 **41-1a-1201**, as last amended by Laws of Utah 2024, Chapter 483  
 30 **41-1a-1204**, as last amended by Laws of Utah 2023, Chapter 33  
 31 **41-1a-1206**, as last amended by Laws of Utah 2024, Chapter 483  
 32 **41-1a-1218**, as last amended by Laws of Utah 2024, Chapter 236  
 33 **41-1a-1219**, as enacted by Laws of Utah 1996, Chapter 170  
 34 **41-1a-1221**, as last amended by Laws of Utah 2018, Chapters 424, 469  
 35 **41-1a-1222**, as last amended by Laws of Utah 2024, Chapter 438  
 36 **41-22-3**, as last amended by Laws of Utah 2024, Chapter 236  
 37 **41-22-3.5**, as enacted by Laws of Utah 2003, Chapter 317  
 38 **41-22-8**, as last amended by Laws of Utah 2024, Chapter 289  
 39 **41-22-19**, as last amended by Laws of Utah 2023, Chapter 11 and last amended by  
 40 Coordination Clause, Laws of Utah 2023, Chapter 33  
 41 **41-22-33**, as last amended by Laws of Utah 2022, Chapter 68  
 42 **41-22-34**, as last amended by Laws of Utah 2013, Chapter 295  
 43 **59-2-405.1**, as last amended by Laws of Utah 2012, Chapter 397  
 44 **59-2-405.2**, as last amended by Laws of Utah 2023, Chapter 159

45 **Utah Code Sections affected by Coordination Clause:**

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

48 Section 1. Section **41-1a-203** is amended to read:

49 **41-1a-203 . Prerequisites for registration, transfer of ownership, or registration**  
 50 **renewal.**

51 (1)(a)[(i)] Except as provided in Subsections (1)(b) and (1)(c), the division shall [mail  
 52 a] provide electronic notification to the owner of a vehicle at least 30 days before  
 53 the date the vehicle's registration is due to expire.

54 [(ii) The division shall ensure that mailing of notifications described in Section  
 55 (1)(a)(i) begins as soon as practicable.]

56 (b)(i) The division shall provide a process for a vehicle owner to choose to receive [  
 57 electronic-]notification of the pending expiration of a vehicle's registration through  
 58 the mail.

59 (ii) If a vehicle owner chooses [electronic] mail notification, the division shall [notify  
 60 by email] mail the notification to the owner of a vehicle at least 30 days before  
 61 the date the vehicle's registration is due to expire.

62 [(c) If at the time the owner renews the vehicle registration, the previous registration

period has been expired at least 270 days, the division is not required to comply with the notification requirement described in Subsection (1) for the next registration period.]

(c) An individual may elect to receive notification through both electronic means and the mail.

(2) Except as otherwise provided, before registration of a vehicle, an owner shall:

- (a) obtain an identification number inspection under Section 41-1a-204;
- (b) obtain a certificate of emissions inspection, if required in the current year, as provided under Section 41-6a-1642;
- (c) pay property taxes, the in lieu fee, or receive a property tax clearance under Section 41-1a-206 or 41-1a-207;
- (d) pay the automobile driver education tax required by Section 41-1a-208;
- (e) pay the applicable registration fee under Part 12, Fee and Tax Requirements;
- (f) pay the uninsured motorist identification fee under Section 41-1a-1218, if applicable;
- (g) pay the motor carrier fee under Section 41-1a-1219, if applicable;
- (h) pay any applicable local emissions compliance fee under Section 41-1a-1223;
- (i) pay the taxes applicable under Title 59, Chapter 12, Sales and Use Tax Act; and
- (j) for a roadable aircraft, provide proof of registration of the roadable aircraft as an aircraft under Section 72-10-109.

(3) In addition to the requirements in Subsection (1), an owner of a vehicle that has not been previously registered or that is currently registered under a previous owner's name shall apply for a valid certificate of title in the owner's name before registration.

(4) The division may not issue a new registration, transfer of ownership, or registration renewal under Section 73-18-7 for a vessel or outboard motor that is subject to this chapter unless a certificate of title has been or is in the process of being issued in the same owner's name.

(5) The division may not issue a new registration, transfer of ownership, or registration renewal under Section 41-22-3 for an off-highway vehicle that is subject to this chapter unless a certificate of title has been or is in the process of being issued in the same owner's name.

(6) The division may not issue a registration renewal for a motor vehicle if the division has received a hold request for the motor vehicle for which a registration renewal has been requested as described in:

- (a) Section 72-1-213.1; or

(b) Section 72-6-118.

Section 2. Section **41-1a-215.5** is amended to read:

**41-1a-215.5 . Alternative term registration.**

(1)~~[(a)]~~ Subject to the requirements of this section, a person may register a motorcycle or motor vehicle of 12,000 pounds or less gross laden weight for a six-month period that begins on the first day of the calendar month of registration and expires on the last day of the sixth month of registration.

~~[(b) If the last day of the registration period falls on a day in which the appropriate state or county offices are not open for business, the registration of the vehicle is extended to midnight of the next business day.]~~

(2)(a) Upon renewal of a vehicle registration, a person may register the following types of vehicles for a 24-month period that begins the first day of the calendar month of registration and expires on the last day of the 24th month of registration:

(i) a trailer;

(ii) an electric motor vehicle;

(iii) an off-highway vehicle as described in Section 41-22-3; or

(iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section 41-22-3.

(b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301 is not eligible for a 24-month registration.

(c) To register a vehicle for a 24-month period as provided in this Subsection (2), the person is required to pay double the amount of any tax or fee that would be due for the same vehicle registered for a 12-month period.

(3) If the last day of the registration period falls on a day in which the appropriate state or county offices are not open for business, the registration of the vehicle is extended to midnight of the next business day.

~~[(2)]~~ (4) A registration under this section is subject to this chapter.

~~[(3) The option to register a motorcycle or motor vehicle under this section shall be available to a person when the division:]~~

~~[(a) has implemented the division's GenTax system; and]~~

~~[(b) at least 30 days before implementing the division's GenTax system as described in Subsection (3)(a), has provided notice in a conspicuous place on the division's website stating:]~~

~~[(i) the date the commission will implement the GenTax system; and]~~

[~~(ii) that, at the time the commission implements the GenTax system, the option to register a motorcycle or motor vehicle for a six-month registration period will be available.~~]

Section 3. Section **41-1a-402** is amended to read:

**41-1a-402 . Standard license plates -- Required colors, numerals, and letters -- Expiration.**

- (1)(a) Upon registering a vehicle, the division shall issue to the owner a standard license plate described in Subsection (1)(b) unless the division issues to the owner:
- (i) a special group license plate in accordance with Section 41-1a-418; or
  - (ii) an apportioned vehicle license plate in accordance with Section 41-1a-301.
- (b) The division may offer up to four standard license plate options at one time, each with a different design as follows:
- (i) two designs that incorporate one or more elements that represent the state's economy or geography;
  - (ii) one design that represents the state's values or culture; and
  - (iii) one design that commemorates a current event relevant to the state or a significant anniversary of a historic event relevant to the state.
- (c) The division shall offer:
- (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period; and
  - (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.
- (d) The division may not offer more than four standard license plate designs at any one time.
- (2) Before the division may offer a design described in Subsection (1)(b), the division shall:
- (a) consult with the Utah Department of Cultural and Community Engagement regarding the proposed design;
  - (b) identify which current standard license plate design will be replaced by the proposed design; and
  - (c) submit the proposed design to the commission.
- (3)(a) If the commission receives a submission for a proposed design of a standard license plate as described in Subsection (2)(c), or a sponsored special group license plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group License Plates, the commission shall notify:
- (i) the governor;

- 165 (ii) the speaker of the House of Representatives; and  
166 (iii) the president of the Senate.
- 167 (b) After receiving a notification described in Subsection (3)(a):  
168 (i) the governor shall appoint an individual to the license plate design review board  
169 described in Subsection (3)(c);  
170 (ii) the speaker of the House of Representatives shall appoint a member of the House  
171 of Representatives to the license plate design review board described in  
172 Subsection (3)(c); and  
173 (iii) the president of the Senate shall appoint a member of the Senate to the license  
174 plate design review board described in Subsection (3)(c).
- 175 (c)(i) The license plate design review board, comprised of the members appointed as  
176 described in Subsection (3)(b), shall review proposed license plate designs.  
177 (ii) The member of the license plate design review board appointed by the governor  
178 shall serve as chair and convene the license plate design review board.  
179 (iii) The license plate design review board shall:  
180 (A) review each proposed license plate design; and  
181 (B) vote whether to approve or reject the proposed license plate design.  
182 (iv) If all three members of the license plate design review board are not present, the  
183 license plate design review board may not consider or vote on a proposed license  
184 plate design.  
185 (v) The license plate design review board shall notify the commission and the  
186 division regarding the results of the vote to approve each proposed license plate  
187 design.
- 188 (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and  
189 Public Meetings Act.
- 190 (e) If the license plate design review board approves a proposed license plate design, the  
191 division may begin the processes necessary for production and distribution of the  
192 license plate.
- 193 (4)(a) Except as provided in Subsection (4)(b), the division may not order or produce a  
194 standard license plate that is discontinued under this section.
- 195 (b) The division may issue a discontinued standard license plate until the division  
196 exhausts the discontinued standard license plate's remaining stock.
- 197 (5)(a) Each license plate shall have displayed on it:  
198 (i) the registration number assigned to the vehicle for which the license plate is issued;

- 199 (ii) the name of the state; and
- 200 (iii) unless exempted by Section 41-1a-301 or 41-1a-407, a registration decal
- 201 showing the date of expiration displayed in accordance with Subsection (8).
- 202 (b) No later than July 1, 2025, each license plate:
- 203 (i) shall have an embossed edge around the perimeter of the plate; and
- 204 (ii) may not have embossed registration numbers or characters.
- 205 (6) If registration is extended by affixing a registration decal to the license plate, the
- 206 expiration date of the registration decal governs the expiration date of the license plate.
- 207 (7)(a)(i) Except as provided under Subsection (7)(b), Subsection 41-1a-215(2),
- 208 Subsection 41-1a-215.5(2), and Section 41-1a-216, a license plate shall be
- 209 renewed annually.
- 210 (ii)(A) The division shall issue the vehicle owner a month registration decal and a
- 211 year registration decal upon the vehicle's first registration with the division.
- 212 (B) The division shall issue the vehicle owner only a year registration decal upon
- 213 subsequent renewals of registration to validate registration renewal.
- 214 (b) Beginning on January 1, 2025, the division shall issue one registration decal
- 215 displaying both the month and year.
- 216 (8)(a) Except as otherwise provided in Subsection (8)(b) and by rule:
- 217 (i) the month registration decal issued in accordance with Subsection (7) shall be
- 218 displayed on the license plate in the left position; and
- 219 (ii) the year registration decal issued in accordance with Subsection (7) shall be
- 220 displayed on the license plate in the right position.
- 221 (b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper
- 222 right position.
- 223 (9) The current year registration decal issued in accordance with Subsection (7) shall be
- 224 placed over or in place of the previous year registration decal.
- 225 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued
- 226 upon application and payment of the fees required under Section 41-1a-1211 or
- 227 41-1a-1212.
- 228 (11)(a) A violation of this section is an infraction.
- 229 (b) A court shall waive a fine for a violation under this section if:
- 230 (i) the registration for the vehicle was current at the time of the citation; and
- 231 (ii) the person to whom the citation was issued provides, within 21 business days,
- 232 evidence that the license plate and registration decal are properly displayed in

233 compliance with this section.

234 (12) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
235 division may make rules regarding the placement and positioning of registration decal  
236 on a license plate issued by the division.

237 Section 4. Section **41-1a-1201** is amended to read:

238 **41-1a-1201 . Disposition of fees.**

239 (1) All fees received and collected under this part shall be transmitted daily to the state  
240 treasurer.

241 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,  
242 41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected  
243 under this part shall be deposited into the Transportation Fund.

244 (3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), (7), and (9), and  
245 Section 41-1a-1212 shall be deposited into the License Plate Restricted Account created  
246 in Section 41-1a-122.

247 (4)(a) Except as provided in Subsections (3) and (4)(b) and Section 41-1a-1205, the  
248 expenses of the commission in enforcing and administering this part shall be  
249 provided for by legislative appropriation from the revenues of the Transportation  
250 Fund.

251 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a)  
252 and (b) for each vehicle registered for a six-month registration period under Section  
253 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing  
254 and administering this part.

255 (c) Fifty cents of the registration fee imposed under Subsection 41-1a-1206(1)(i) for  
256 each vintage vehicle that has a model year of 1983 or newer may be used by the  
257 commission to cover the costs incurred in enforcing and administering this part.

258 (5)(a) The following portions of the registration fees imposed under Section 41-1a-1206  
259 for each vehicle shall be deposited into the Transportation Investment Fund of 2005  
260 created in Section 72-2-124:

261 (i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b),  
262 (1)(f), (4), and (7);

263 (ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and  
264 (1)(c)(ii);

265 (iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);

266 (iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);



- (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);
- (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and
- (vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).

(b) The following portions of the registration fees collected for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Transportation Investment Fund of 2005 created in Section 72-2-124:

- (i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and
- (ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).

(6)(a) Ninety-four cents of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Public Safety Restricted Account created in Section 53-3-106.

(b) Seventy-one cents of each registration fee imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Public Safety Restricted Account created in Section 53-3-106.

(7)(a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214.

(b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214.

(8) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each motorcycle shall be deposited into the Brain and Spinal Cord Injury Fund created in Section 26B-1-318.

(9)(a) Beginning on January 1, 2024, subject to Subsection (9)(b), \$2 of each registration fee imposed under Section 41-1a-1206 shall be deposited into the Rural Transportation Infrastructure Fund created in Section 72-2-133.

(b) Beginning on January 1, 2025, and each January 1 thereafter, the amount described in Subsection (9)(a) shall be annually adjusted by taking the amount deposited the previous year and adding an amount equal to the greater of:

- (i) an amount calculated by multiplying the amount deposited by the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and

(ii) 0.

(c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the nearest 1 cent.

(10) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the deposits under this section are double the amounts due for a 12-month registration of the same vehicle.

Section 5. Section **41-1a-1204** is amended to read:

**41-1a-1204 . Automobile driver education fee -- Amount -- When paid -- Exception.**

(1) Each year there is levied and shall be paid to the commission the automobile driver education fee.

(2)(a) Except as provided in Subsections (2)(b) and (c), the fee is \$2.50 upon each motor vehicle to be registered for a one-year registration period.

(b) The fee is \$2.00 upon each motor vehicle to be registered under Section 41-1a-215.5 for a six-month registration period.

(c) The following registrations are exempt from the fee in Subsection (2)(a) or (b):

(i) a motorcycle registration; and

(ii) a registration of a vehicle with a Purple Heart special group license plate issued:

(A) on or before December 31, 2023; or

(B) in accordance with Part 16, Sponsored Special Group License Plates.

(3) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the fee amounts are double the amounts due for a 12-month registration of the same vehicle.

Section 6. Section **41-1a-1206** is amended to read:

**41-1a-1206 . Registration fees -- Fees by gross laden weight.**

(1) Except as provided in Subsections (2) and (3), at the time application is made for registration or renewal of registration of a vehicle or combination of vehicles under this chapter, a registration fee shall be paid to the division as follows:

(a) \$46.00 for each motorcycle;

(b) \$44 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles;

(c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202 or is registered under Section 41-1a-301:

(i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or

(ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or

- 335 less gross unladen weight;
- 336 (d)(i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds
- 337 gross laden weight; plus
- 338 (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 339 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding
- 340 farm trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden
- 341 weight; plus
- 342 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 343 (f)(i) \$69.50 for each park model recreational vehicle over 12,000 pounds, but not
- 344 exceeding 14,000 pounds gross laden weight; plus
- 345 (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
- 346 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;
- 347 (h) in addition to the fee described in Subsection (1)(b):
- 348 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 349 (A) each electric motor vehicle; and
- 350 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
- 351 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 352 propane;
- 353 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 354 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 355 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
- 356 model year of 1983 or newer, 50 cents; and
- 357 (j) \$28.50 for each roadable aircraft.
- 358 (2)(a) At the time application is made for registration or renewal of registration of a
- 359 vehicle under this chapter for a six-month registration period under Section
- 360 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 361 (i) \$34.50 for each motorcycle; and
- 362 (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight,
- 363 excluding motorcycles.
- 364 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
- 365 registration of a vehicle under this chapter for a six-month registration period under
- 366 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 367 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 368 (A) each electric motor vehicle; and

- 369 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled  
370 exclusively by a source other than motor fuel, diesel fuel, natural gas, or  
371 propane;
- 372 (ii) \$16.50 for each hybrid electric motor vehicle; and  
373 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 374 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 375 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),  
376 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual  
377 shall also pay an additional \$7 as part of the registration fee; and  
378 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also  
379 pay an additional \$5 as part of the registration fee.
- 380 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually  
381 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),  
382 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),  
383 by taking the registration fee rate for the previous year and adding an amount  
384 equal to the greater of:
- 385 (A) an amount calculated by multiplying the registration fee of the previous year  
386 by the actual percentage change during the previous fiscal year in the  
387 Consumer Price Index; and  
388 (B) 0.
- 389 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually  
390 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and  
391 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and  
392 adding an amount equal to the greater of:
- 393 (A) an amount calculated by multiplying the registration fee of the previous year  
394 by the actual percentage change during the previous fiscal year in the  
395 Consumer Price Index; and  
396 (B) 0.
- 397 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the  
398 nearest 25 cents.
- 399 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or  
400 older is \$40.
- 401 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal  
402 of registration fees under Subsection (1).

(c) A vehicle with a Purple Heart special group license plate issued on or before December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group License Plates, is exempt from the registration fees under Subsection (1).

(d) A camper is exempt from the registration fees under Subsection (1).

(5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor vehicle shall register for the total gross laden weight of all units of the combination if the total gross laden weight of the combination exceeds 12,000 pounds.

(6)(a) Registration fee categories under this section are based on the gross laden weight declared in the licensee's application for registration.

(b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of 2,000 pounds is a full unit.

(7) The owner of a commercial trailer or commercial semitrailer may, as an alternative to registering under Subsection (1)(c), apply for and obtain a special registration and license plate for a fee of \$130.

(8) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the fee amounts are double the amounts due for a 12-month registration of the same vehicle.

~~[(8)]~~ (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck unless:

(a) the truck meets the definition of a farm truck under Section 41-1a-102; and

(b)(i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or

(ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner submits to the division a certificate of emissions inspection or a waiver in compliance with Section 41-6a-1642.

~~[(9)]~~ (10) A violation of Subsection ~~[(8)]~~ (9) is an infraction that shall be punished by a fine of not less than \$200.

~~[(10)]~~ (11) Trucks used exclusively to pump cement, bore wells, or perform crane services with a crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees required for those vehicles under this section.

Section 7. Section **41-1a-1218** is amended to read:

**41-1a-1218 . Uninsured motorist identification fee for tracking motor vehicle insurance -- Exemption -- Deposit.**

(1)(a) Except as provided in Subsections (1)(b) and (c), at the time application is made for registration or renewal of registration under this chapter, the applicant shall pay an uninsured motorist identification fee of:

- 437 (i) \$1 on each motor vehicle or street-legal all-terrain vehicle; or  
438 (ii) \$2 on each motorboat.
- 439 (b) Except as provided in Subsection (1)(c), at the time application is made for  
440 registration or renewal of registration of a motor vehicle for a six-month registration  
441 period under Section 41-1a-215.5, the applicant shall pay an uninsured motorist  
442 identification fee of 75 cents on each motor vehicle.
- 443 (c) The following are exempt from the fee required under Subsection (1)(a) or (b):  
444 (i) a commercial vehicle registered as part of a fleet under Section 41-1a-222 or  
445 Section 41-1a-301;  
446 (ii) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209  
447 or Subsection 41-1a-419(3); and  
448 (iii) a motor vehicle with a Purple Heart special group license plate issued:  
449 (A) on or before December 31, 2023; or  
450 (B) in accordance with Part 16, Sponsored Special Group License Plates.
- 451 (2) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the  
452 fee amounts under this section are double the amounts due for the same vehicle  
453 registered for a 12-month period.
- 454 [(2)] (3) The revenue generated under this section shall be deposited in the Uninsured  
455 Motorist Identification Restricted Account created in Section 41-12a-806.
- 456 Section 8. Section **41-1a-1219** is amended to read:  
457 **41-1a-1219 . Motor carrier fee.**
- 458 (1) At the time application is made for registration or renewal of registration of a motor  
459 vehicle or combination of motor vehicles over 12,000 pounds gross laden weight, the  
460 applicant shall pay a motor carrier fee of \$6 for each motor vehicle or combination of  
461 motor vehicles.
- 462 (2) This fee is in addition to the registration fees under Subsections 41-1a-1206(1)(d) and (e).
- 463 (3) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the  
464 fee amounts under this section are double the amounts due for the same vehicle  
465 registered for a 12-month period.
- 466 Section 9. Section **41-1a-1221** is amended to read:  
467 **41-1a-1221 . Fees to cover the cost of electronic payments.**
- 468 (1) As used in this section:  
469 (a) "Electronic payment" means use of any form of payment processed through  
470 electronic means, including credit cards, debit cards, and automatic clearinghouse

transactions.

(b) "Electronic payment fee" means the fee assessed to defray:

(i) the charge, discount fee, or processing fee charged by credit card companies or processing agents to process an electronic payment; or

(ii) costs associated with the purchase of equipment necessary for processing electronic payments.

(2)(a) The Motor Vehicle Division may collect an electronic payment fee on all registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (4).

(b) The fee described in Subsection (2)(a):

(i) shall be imposed regardless of the method of payment for a particular transaction; and

(ii) need not be separately identified from the fees imposed for registration and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (4).

(c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the electronic fee amounts under this section are double the amounts due for the same vehicle registered for a 12-month period.

(3) The division shall establish the fee according to the procedures and requirements of Section 63J-1-504.

(4) A fee imposed under this section:

(a) shall be deposited in the Electronic Payment Fee Restricted Account created by Section 41-1a-121; and

(b) is not subject to Subsection 63J-1-105(3) or (4).

Section 10. Section **41-1a-1222** is amended to read:

**41-1a-1222 . Local option highway construction and transportation corridor preservation fee -- Exemptions -- Deposit -- Transfer -- County ordinance -- Notice.**

(1) As used in this section, "unincorporated" means the same as that term is defined in Section 10-1-104.

(2)(a)(i) Except as provided in Subsection (2)(a)(ii), a county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$10 on each motor vehicle registration within the county.

(ii) A county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$7.75 on each motor vehicle

- 505 registration for a six-month registration period under Section 41-1a-215.5 within  
506 the county.
- 507 (iii) A fee imposed under Subsection (2)(a)(i) or (ii) shall be set in whole dollar  
508 increments.
- 509 (b)(i) If imposed under Subsection (2)(a), at the time application is made for  
510 registration or renewal of registration of a motor vehicle under this chapter, the  
511 applicant shall pay the local option highway construction and transportation  
512 corridor preservation fee established by the county legislative body.
- 513 (ii) If imposed under Subsection (2)(a), at the time application is made for  
514 registration or renewal of registration of a vehicle under this chapter for a  
515 24-month period as provided in Section 41-1a-215.5, the applicant shall pay  
516 double the amount of the local option highway construction and transportation  
517 corridor preservation fee established by the county legislative body for the same  
518 vehicle registered for a 12-month period.
- 519 (c) The following are exempt from the fee required under Subsection (2)(a):
- 520 (i) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209  
521 or Subsection 41-1a-419(3);
- 522 (ii) a commercial vehicle with an apportioned registration under Section 41-1a-301;  
523 and
- 524 (iii) a motor vehicle with a Purple Heart special group license plate issued:  
525 (A) on or before December 31, 2023; or  
526 (B) in accordance with Part 16, Sponsored Special Group License Plates.
- 527 (3)(a) Except as provided in Subsection (3)(b), the revenue generated under this section  
528 shall be:
- 529 (i) deposited in the Local Highway and Transportation Corridor Preservation Fund  
530 created in Section 72-2-117.5;
- 531 (ii) credited to the county from which it is generated; and
- 532 (iii) used and distributed in accordance with Section 72-2-117.5.
- 533 (b) The revenue generated by a fee imposed under this section in a county of the first  
534 class shall be deposited or transferred as follows:
- 535 (i) 50% of the revenue shall be:
- 536 (A) deposited in the County of the First Class Highway Projects Fund created in  
537 Section 72-2-121; and
- 538 (B) used in accordance with Section 72-2-121;



(ii) 30% of the revenue shall be deposited, credited, and used as provided in Subsection (3)(a); and

(iii) 20% of the revenue shall be transferred to the legislative body of a county of the first class.

(4) Beginning in a fiscal year beginning on or after July 1, 2023, and for 15 years thereafter, the legislative body of the county of the first class shall annually transfer, from the revenue transferred to the legislative body of a county of the first class as described in Subsection (3)(b)(iii):

(a) \$300,000 to Kearns; and

(b) \$225,000 to Magna.

(5) To impose or change the amount of a fee under this section, the county legislative body shall pass an ordinance:

(a) approving the fee;

(b) setting the amount of the fee; and

(c) providing an effective date for the fee as provided in Subsection (6).

(6)(a) If a county legislative body enacts, changes, or repeals a fee under this section, the enactment, change, or repeal shall take effect on July 1 if the commission receives notice meeting the requirements of Subsection (6)(b) from the county prior to April 1.

(b) The notice described in Subsection (6)(a) shall:

(i) state that the county will enact, change, or repeal a fee under this part;

(ii) include a copy of the ordinance imposing the fee; and

(iii) if the county enacts or changes the fee under this section, state the amount of the fee.

Section 11. Section **41-22-3** is amended to read:

**41-22-3 . Registration of vehicles -- Application -- Issuance of sticker and card --**

**Proof of property tax payment -- Records.**

(1)(a) Unless exempted under Section 41-22-9, a person may not operate or place and an owner may not give another person permission to operate or place any off-highway vehicle on any public land, trail, street, or highway in this state unless the off-highway vehicle is registered under this chapter for the current year.

(b) Unless exempted under Section 41-22-9, a dealer may not sell an off-highway vehicle which can be used on any public land, trail, street, or highway in this state, unless the off-highway vehicle is registered or is in the process of being registered under this chapter for the current year.

(c) Unless specifically provided in this chapter, the division shall administer license plates, decals, and registration of off-highway vehicles in accordance with Chapter 1a, Motor Vehicle Act.

(2)(a) The owner of an off-highway vehicle subject to registration under this chapter shall apply to the Motor Vehicle Division for registration on forms approved by the Motor Vehicle Division.

(b) An owner of an off-highway vehicle may apply for automatic registration renewal as described in Section 41-1a-216.

(c) A person may register an off-highway vehicle or street-legal all-terrain vehicle for a 24-month period as described in Section 41-1a-215.5.

(3) Each application for registration of an off-highway vehicle shall be accompanied by:

(a) evidence of ownership, a title, or a manufacturer's certificate of origin, and a bill of sale showing ownership, make, model, horsepower or displacement, and serial number;

(b) the past registration card; or

(c) the fee for a duplicate.

(4)(a)(i) Beginning on January 1, 2023, except as provided in Subsection (4)(e), the first time an off-highway vehicle is registered, the Motor Vehicle Division shall issue one off-highway vehicle license plate, a registration decal, and a registration card.

(ii) If an off-highway vehicle has been registered previously in this state but has not been issued an off-highway vehicle license plate, beginning on January 1, 2023, upon application for registration renewal, the Motor Vehicle Division shall issue one off-highway vehicle license plate, a registration decal, and a registration card.

(b) Upon each annual registration, the Motor Vehicle Division shall issue a registration decal and a registration card for each off-highway vehicle registered.

(c) The off-highway vehicle license plate:

(i) shall contain a unique five-digit number, using numbers, letters, or a combination of numbers and letters, to identify the off-highway vehicle for which it is issued;

(ii) shall be affixed to the rear of the off-highway vehicle for which it is issued in a plainly visible and upright position as prescribed by rule of the division under Section 41-22-5.1;

(iii) shall be maintained free of foreign materials and in a condition to be clearly legible;

- 607 (iv) shall be a distinct tan color with black lettering to identify the license plate as an  
608 off-highway vehicle license plate;
- 609 (v) shall have a location to attach the registration decal; and
- 610 (vi) may not be a personalized license plate or a special group license plate.
- 611 (d)(i) At all times, proof of registration shall be kept with the off-highway vehicle  
612 and shall be available for inspection by a law enforcement officer.
- 613 (ii) An individual may show proof of registration by displaying:
- 614 (A) a digital copy or photograph of the registration card on a mobile electronic  
615 device;
- 616 (B) proof of registration on a mobile electronic device through a mobile  
617 application approved by the relevant state agency; or
- 618 (C) an original registration card issued by the Motor Vehicle Division.
- 619 (e) An off-highway vehicle that is a motorcycle or a snowmobile is:
- 620 (i) not required to obtain or display an off-highway vehicle license plate; and
- 621 (ii) required to obtain and display an off-highway vehicle registration sticker.
- 622 (5)(a) Except as provided by Subsection (5)(c), an applicant for a registration card and  
623 registration decal shall provide the Motor Vehicle Division a certificate, described  
624 under Subsection (5)(b), from the county assessor of the county in which the  
625 off-highway vehicle has situs for taxation.
- 626 (b) The certificate required under Subsection (5)(a) shall state one of the following:
- 627 (i) the property tax on the off-highway vehicle for the current year has been paid;
- 628 (ii) in the county assessor's opinion, the tax is a lien on real property sufficient to  
629 secure the payment of the tax; or
- 630 (iii) the off-highway vehicle is exempt by law from payment of property tax for the  
631 current year.
- 632 (c) An off-highway vehicle for which an off-highway implement of husbandry sticker  
633 has been issued in accordance with Section 41-22-5.5 is:
- 634 (i) exempt from the requirement under this Subsection (5);
- 635 (ii) not required to obtain or purchase an off-highway vehicle license plate; and
- 636 (iii) required to obtain and display an off-highway vehicle registration sticker.
- 637 (6)(a) All records of the division made or kept under this section shall be classified by  
638 the Motor Vehicle Division in the same manner as motor vehicle records are  
639 classified under Section 41-1a-116.
- 640 (b) Division records are available for inspection in the same manner as motor vehicle

records under Section 41-1a-116.

(7) A violation of this section is an infraction.

Section 12. Section **41-22-3.5** is amended to read:

**41-22-3.5 . Staggered registration dates -- Registration renewal.**

(1) Unless exempted under Section 41-22-9, or unless the off-highway vehicle or street-legal all-terrain vehicle is registered for a 24-month period as provided in Section 41-1a-215.5, every off-highway vehicle registration, every registration card, and every registration sticker issued under this chapter for the first registration of the off-highway vehicle in this state, continues in effect for a period of 12 months beginning with the first day of the calendar month of registration and does not expire until the last day of the same month in the following year.

(2) If the last day of the registration period falls on a day in which the appropriate state or county offices are not open for business, the registration of the off-highway vehicle is extended to 12 midnight of the next business day.

(3)(a) The division may receive applications for registration renewal and issue new registration cards at any time prior to the expiration of the registration, subject to the availability of renewal materials.

(b) Applications for registration renewal shall be made in accordance with Section 41-22-3.

(4)(a) The new registration shall retain the same expiration month as recorded on the original registration even if the registration has expired.

(b) The year of registration expiration shall be changed to reflect the renewed registration period.

(5) If the registration renewal application is an application generated by the division through its automated system, the owner need not surrender the last registration card or duplicate.

Section 13. Section **41-22-8** is amended to read:

**41-22-8 . Registration fees.**

(1) [The] Subject to Subsection (4), the division, after notifying the commission, shall establish the fees that shall be paid in accordance with this chapter, subject to the following:

(a)(i) Except as provided in Subsection (1)(a)(ii) or (iii), the fee for each off-highway vehicle registration may not exceed \$35.

(ii) The fee for each snowmobile registration may not exceed \$26.

(iii) The fee for each street-legal all-terrain vehicle may not exceed \$72.

(b) The fee for each duplicate registration card may not exceed \$3.

(c) The fee for each duplicate registration sticker may not exceed \$5.

(2) A fee may not be charged for an off-highway vehicle that is owned and operated by the United States Government, this state, or its political subdivisions.

(3)(a) In addition to the fees under this section, Section 41-22-33, and Section 41-22-34, the Motor Vehicle Division shall require a person to pay one dollar to register an off-highway vehicle under Section 41-22-3.

(b) The Motor Vehicle Division shall deposit the fees the Motor Vehicle Division collects under Subsection (3)(a) into the Brain and Spinal Cord Injury Fund described in Section 26B-1-318.

(4) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the fee amounts are double the amounts due for the same vehicle registered for a 12-month period.

Section 14. Section **41-22-19** is amended to read:

**41-22-19 . Deposit of fees and related money into Off-highway Vehicle Account -- Use for facilities, costs and expenses of division, and education -- Request for matching funds.**

(1)(a) Except as provided under Subsections (3) through (5) and Sections 41-22-34 and 41-22-36, registration fees and related money collected by the Motor Vehicle Division or any agencies designated to act for the Motor Vehicle Division under this chapter shall be deposited as restricted revenue into the Off-highway Vehicle Account in the General Fund less the costs incurred by the Motor Vehicle Division for collecting off-highway vehicle registration fees.

(b) The balance of the money may be used by the division:

(i) for the construction, improvement, operation, acquisition, or maintenance of publicly owned or administered off-highway vehicle facilities, including public access facilities;

(ii) for the mitigation of impacts associated with off-highway vehicle use;

(iii) for the education of off-highway vehicle users;

(iv) for off-highway vehicle access protection;

(v) to support off-highway vehicle search and rescue activities and programs;

(vi) to promote and encourage off-highway vehicle tourism;

(vii) for other uses that further the policy set forth in Section 41-22-1;

(viii) as grants or matching funds with a federal agency, state agency, political subdivision of the state, or organized user group for any of the uses described in Subsections (1)(b)(i) through (vii); and  
(ix) for the administration and enforcement of this chapter.

(2) An agency or political subdivision requesting matching funds shall submit plans for proposed off-highway vehicle facilities to the division for review and approval.

(3)(a) One dollar and 50 cents of each annual registration fee collected under Subsection 41-22-8(1) and each off-highway vehicle user fee collected under Subsection 41-22-35(2) shall be deposited into the Land Grant Management Fund created under Section 53C-3-101.

(b) The Utah School and Institutional Trust Lands Administration shall use the money deposited under Subsection (3)(a) for costs associated with off-highway vehicle use of legally accessible lands within its jurisdiction as follows:

(i) to improve recreational opportunities on trust lands by constructing, improving, maintaining, or perfecting access for off-highway vehicle trails; and

(ii) to mitigate impacts associated with off-highway vehicle use.

(c) An unused balance of the money deposited under Subsection (3)(a) exceeding \$350,000 at the end of each fiscal year shall be deposited in the Off-highway Vehicle Account under Subsection (1).

(4) One dollar of each off-highway vehicle registration fee collected under Subsection 41-22-8(1) shall be deposited into the Utah Highway Patrol Aero Bureau Restricted Account created in Section 53-8-303.

(5)(a) The Motor Vehicle Division shall collect a fee for any new or replacement license plate issued under this chapter.

(b) The fee described in Subsection (5)(a) shall be an amount equal to the fee for a new or replacement license plate as established pursuant to Section 63J-1-504.

(c) The Motor Vehicle Division shall deposit the fee described in Subsection (5)(a) into the License Plate Restricted Account created under Section 41-1a-122.

(6) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the deposited amounts described in this section shall be double the amount for the same vehicle registered for a 12-month period.

~~[(6)]~~ (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division, after notifying the commission, shall make rules as necessary to implement this section.

Section 15. Section **41-22-33** is amended to read:

**41-22-33 . Fees for safety and education program -- Penalty -- Unlawful acts.**

- (1) A fee set by the division, after notifying the commission, in accordance with Section 63J-1-504 shall be added to the registration fee required to register an off-highway vehicle under Section 41-22-8 to help fund the off-highway vehicle safety and education program.
- (2) If the division modifies the fee under Subsection (1), the modification shall take effect on the first day of the calendar quarter after 90 days from the day on which the division provides the State Tax Commission:
- (a) notice from the division stating that the division will modify the fee; and
- (b) a copy of the fee modification.
- (3) The division shall require a person registering an off-highway vehicle or a street-legal all-terrain vehicle registered for a 24-month period as provided in Section 41-1a-215.5 to pay double the amount of the fee described in Subsection (1) for the same vehicle registered for a 12-month period.

Section 16. Section **41-22-34** is amended to read:

**41-22-34 . Search and rescue fee -- Amount -- Deposition.**

- (1) In addition to the fees imposed under Sections 41-22-8 and 41-22-33, there is imposed a search and rescue fee of 50 cents on each off-highway vehicle required to be registered or renewed under Section 41-22-3.
- (2) The fees imposed under this section shall be collected in the same manner and by the same agency designated to collect the fees imposed under this chapter.
- (3) The fees collected under this section shall be deposited [~~in~~] into the General Fund as dedicated credits for the Search and Rescue Financial Assistance Program created under Section 53-2a-1101.
- (4) The division shall require a person registering an off-highway vehicle or a street-legal all-terrain vehicle registered for a 24-month period as provided in Section 41-1a-215.5 to pay double the amount of the fee described in Subsection (1) for the same vehicle registered for a 12-month period.

*The following section is affected by a coordination clause at the end of this bill.*

Section 17. Section **59-2-405.1** is amended to read:

**59-2-405.1 . Uniform fee on certain vehicles weighing 12,000 pounds or less -- Distribution of revenues -- Appeals.**

- (1) The property described in Subsection (2) is exempt from ad valorem property taxes

pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).

(2)(a) Except as provided in Subsection (2)(b), there is levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:

(i) motor vehicles as defined in Section 41-1a-102 that:

(A) are required to be registered with the state; and

(B) weigh 12,000 pounds or less; and

(ii) state-assessed commercial vehicles required to be registered with the state that weigh 12,000 pounds or less.

(b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:

(i) aircraft;

(ii) tangible personal property subject to a uniform fee imposed by:

(A) Section 59-2-405;

(B) Section 59-2-405.2; or

(C) Section 59-2-405.3; and

(iii) tangible personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government.

(3)(a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999, the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

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

Age of Vehicle	Uniform Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$38.50
6 or more years but less than 9 years	\$61.50
3 or more years but less than 6 years	\$84.75



809	Less than 3 years	\$115.50
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810 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a  
 811 motor vehicle issued a temporary sports event registration certificate in accordance  
 812 with Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event  
 813 period specified on the temporary sports event registration certificate regardless of  
 814 the age of the motor vehicle.

815 (d)(i) Subject to Subsection (3)(d)(ii), for a vehicle registered for a 24-month period  
 816 as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed  
 817 by this section are double the amounts due for the same vehicle registered for a  
 818 12-month period.

819 (ii) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,  
 820 if the 24-month term extends from one age bracket to another age bracket as  
 821 described in this section, the person shall pay the sum of:

822 (A) the uniform statewide fee amount for the first year corresponding to the age  
 823 bracket applicable for the first 12 months of the registration period; and

824 (B) the uniform statewide fee amount for the second year corresponding to the age  
 825 bracket applicable for the second 12 months of the registration period.

826 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought  
 827 into the state and is required to be registered in Utah shall, as a condition of registration,  
 828 be subject to the uniform fee unless all property taxes or uniform fees imposed by the  
 829 state of origin have been paid for the current calendar year.

830 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by  
 831 the county to each taxing entity in which the property described in Subsection (2) is  
 832 located in the same proportion in which revenue collected from ad valorem real  
 833 property tax is distributed.

834 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in  
 835 the same proportion in which revenue collected from ad valorem real property tax is  
 836 distributed.

837 Section 18. Section **59-2-405.2** is amended to read:

838 **59-2-405.2 . Definitions -- Uniform statewide fee on certain tangible personal**  
 839 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length of**  
 840 **a vessel.**

841 (1) As used in this section:

842 (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

(ii) "canoe" includes:

(A) a collapsible inflatable canoe;

(B) a kayak;

(C) a racing shell;

(D) a rowing scull; or

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

(d) "Dealer" ~~[is as]~~ means the same as that term is defined in Section 41-1a-102.

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

(i) has a square bow; and

(ii) has a flat bottom.

- 877 (f) "Motor vehicle" [~~is-as~~] means the same as that term is defined in Section 41-22-2.
- 878 (g) "Other motorcycle" means a motor vehicle that:
- 879 (i) is:
- 880 (A) a motorcycle as defined in Section 41-1a-102; and
- 881 (B) designed primarily for use and operation over unimproved terrain;
- 882 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 883 Registration; and
- 884 (iii) has:
- 885 (A) an engine with more than 150 cubic centimeters displacement; or
- 886 (B) a motor that produces more than five horsepower.
- 887 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily
- 888 used:
- 889 (A) to transport tangible personal property; and
- 890 (B) for a purpose other than a commercial purpose; and
- 891 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 892 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what
- 893 constitutes a purpose other than a commercial purpose.
- 894 (i) "Outboard motor" [~~is-as~~] means the same as that term is defined in Section 41-1a-102.
- 895 (j) "Park model recreational vehicle" [~~is-as~~] means the same as that term is defined in
- 896 Section 41-1a-102.
- 897 (k) "Personal watercraft" means a personal watercraft:
- 898 (i) as defined in Section 73-18-2; and
- 899 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
- 900 Boating Act.
- 901 (l)(i) "Pontoon" means a vessel that:
- 902 (A) is:
- 903 (I) supported by one or more floats; and
- 904 (II) propelled by either inboard or outboard power; and
- 905 (B) is not:
- 906 (I) a houseboat; or
- 907 (II) a collapsible inflatable vessel; and
- 908 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 909 the commission may by rule define the term "houseboat."
- 910 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,

911 or reduction:

912 (i) of all or a portion of a qualifying payment;

913 (ii) granted by a county during the refund period; and

914 (iii) received by a qualifying person.

915 (n)(i) "Qualifying payment" means the payment made:

916 (A) of a uniform statewide fee in accordance with this section:

917 (I) by a qualifying person;

918 (II) to a county; and

919 (III) during the refund period; and

920 (B) on an item of qualifying tangible personal property; and

921 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction  
922 for an item of qualifying tangible personal property, the qualifying payment for  
923 that qualifying tangible personal property is equal to the difference between:

924 (A) the payment described in this Subsection (1)(n) for that item of qualifying  
925 tangible personal property; and

926 (B) the amount of the qualifying adjustment, exemption, or reduction.

927 (o) "Qualifying person" means a person that paid a uniform statewide fee:

928 (i) during the refund period;

929 (ii) in accordance with this section; and

930 (iii) on an item of qualifying tangible personal property.

931 (p) "Qualifying tangible personal property" means a:

932 (i) qualifying vehicle; or

933 (ii) qualifying watercraft.

934 (q) "Qualifying vehicle" means:

935 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic  
936 centimeters but 150 or less cubic centimeters;

937 (ii) an other motorcycle with an engine displacement that is 100 or more cubic  
938 centimeters but 150 or less cubic centimeters;

939 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic  
940 centimeters but 150 or less cubic centimeters;

941 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters  
942 but 150 or less cubic centimeters; or

943 (v) a street motorcycle with an engine displacement that is 100 or more cubic  
944 centimeters but 150 or less cubic centimeters.

- 945 (r) "Qualifying watercraft" means a:
- 946 (i) canoe;
- 947 (ii) collapsible inflatable vessel;
- 948 (iii) jon boat;
- 949 (iv) pontoon;
- 950 (v) sailboat; or
- 951 (vi) utility boat.
- 952 (s) "Refund period" means the time period:
- 953 (i) beginning on January 1, 2006; and
- 954 (ii) ending on December 29, 2006.
- 955 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 956 (u)(i) "Small motor vehicle" means a motor vehicle that:
- 957 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 958 (B) has:
- 959 (I) an engine with 150 or less cubic centimeters displacement; or
- 960 (II) a motor that produces five or less horsepower; and
- 961 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 962 the commission may by rule develop a process for an owner of a motor vehicle to
- 963 certify whether the motor vehicle has:
- 964 (A) an engine with 150 or less cubic centimeters displacement; or
- 965 (B) a motor that produces five or less horsepower.
- 966 (v) "Snowmobile" means a motor vehicle that:
- 967 (i) is a snowmobile as defined in Section 41-22-2;
- 968 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
- 969 Vehicles; and
- 970 (iii) has:
- 971 (A) an engine with more than 150 cubic centimeters displacement; or
- 972 (B) a motor that produces more than five horsepower.
- 973 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
- 974 41-6a-102.
- 975 (x) "Street motorcycle" means a motor vehicle that:
- 976 (i) is:
- 977 (A) a motorcycle as defined in Section 41-1a-102; and
- 978 (B) designed primarily for use and operation on highways;

- 979 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
980 Registration; and
- 981 (iii) has:
- 982 (A) an engine with more than 150 cubic centimeters displacement; or  
983 (B) a motor that produces more than five horsepower.
- 984 (y) "Tangible personal property owner" means a person that owns an item of qualifying  
985 tangible personal property.
- 986 (z) "Tent trailer" means a portable vehicle without motive power that:
- 987 (i) is constructed with collapsible side walls that:
- 988 (A) fold for towing by a motor vehicle; and  
989 (B) unfold at a campsite;
- 990 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 991 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,  
992 Registration; and
- 993 (iv) does not require a special highway movement permit when drawn by a  
994 self-propelled motor vehicle.
- 995 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel  
996 trailer:
- 997 (A) as defined in Section 41-1a-102; and  
998 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part  
999 2, Registration; and
- 1000 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 1001 (A) a camper; or  
1002 (B) a tent trailer.
- 1003 (bb)(i) "Utility boat" means a vessel that:
- 1004 (A) has:
- 1005 (I) two or three bench seating;  
1006 (II) an outboard motor; and  
1007 (III) a hull made of aluminum, fiberglass, or wood; and  
1008 (B) does not have:
- 1009 (I) decking;  
1010 (II) a permanent canopy; or  
1011 (III) a floor other than the hull; and
- 1012 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible

1013 inflatable vessel.

1014 (cc) "Vessel" means a vessel:

1015 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and

1016 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

1017 Boating Act.

1018 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),

1019 beginning on January 1, 2006, the tangible personal property described in Subsection

1020 (2)(b) is:

1021 (i) exempt from the tax imposed by Section 59-2-103; and

1022 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees

1023 as provided in this section.

1024 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible

1025 personal property is required to be registered with the state:

1026 (i) an all-terrain vehicle;

1027 (ii) a camper;

1028 (iii) an other motorcycle;

1029 (iv) an other trailer;

1030 (v) a personal watercraft;

1031 (vi) a small motor vehicle;

1032 (vii) a snowmobile;

1033 (viii) a street motorcycle;

1034 (ix) a tent trailer;

1035 (x) a travel trailer;

1036 (xi) a park model recreational vehicle; and

1037 (xii) a vessel if that vessel is less than 31 feet in length as determined under

1038 Subsection [~~(8)~~] (9).

1039 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform

1040 statewide fees are:

1041 (a) for a snowmobile:

1043	Age of Snowmobile	Uniform Statewide Fee
1044	12 or more years	\$10
1045	9 or more years but less than 12 years	\$20
1046	6 or more years but less than 9 years	\$30

1047	3 or more years but less than 6 years	\$35
1048	Less than 3 years	\$45

1049 (b) for an all-terrain vehicle that is not a street-legal all-terrain vehicle or another  
 1050 motorcycle:

1051	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
1052	12 or more years	\$4
1053	9 or more years but less than 12 years	\$8
1054	6 or more years but less than 9 years	\$12
1055	3 or more years but less than 6 years	\$14
1056	Less than 3 years	\$18

1057 (c) for a street-legal all-terrain vehicle:

1058	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
1059	12 or more years	\$4
1060	9 or more years but less than 12 years	\$14
1061	6 or more years but less than 9 years	\$20
1062	3 or more years but less than 6 years	\$28
1063	Less than 3 years	\$38

1064 (d) for a camper or a tent trailer:

1065	Age of Camper or Tent Trailer	Uniform Statewide Fee
1066	12 or more years	\$10
1067	9 or more years but less than 12 years	\$25
1068	6 or more years but less than 9 years	\$35
1069	3 or more years but less than 6 years	\$50
1070	Less than 3 years	\$70

1071 (e) for an other trailer:

1072	Age of Other Trailer	Uniform Statewide Fee
1073	12 or more years	\$10
1074	9 or more years but less than 12 years	\$15



1075	6 or more years but less than 9 years	\$20
1076	3 or more years but less than 6 years	\$25
1077	Less than 3 years	\$30

1078 (f) for a personal watercraft:

1079	Age of Personal Watercraft	Uniform Statewide Fee
1080	12 or more years	\$10
1081	9 or more years but less than 12 years	\$25
1082	6 or more years but less than 9 years	\$35
1083	3 or more years but less than 6 years	\$45
1084	Less than 3 years	\$55

1085 (g) for a small motor vehicle:

1086	Age of Small Motor Vehicle	Uniform Statewide Fee
1087	6 or more years	\$10
1088	3 or more years but less than 6 years	\$15
1089	Less than 3 years	\$25

1090 (h) for a street motorcycle:

1091	Age of Street Motorcycle	Uniform Statewide Fee
1092	12 or more years	\$10
1093	9 or more years but less than 12 years	\$35
1094	6 or more years but less than 9 years	\$50
1095	3 or more years but less than 6 years	\$70
1096	Less than 3 years	\$95

1097 (i) for a travel trailer or park model recreational vehicle:

1098	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
1099	12 or more years	\$20
1100	9 or more years but less than 12 years	\$65
1101	6 or more years but less than 9 years	\$90
1102	3 or more years but less than 6 years	\$135
1103	Less than 3 years	\$175

1104 (j) \$10 regardless of the age of the vessel if the vessel is:

1105 (i) less than 15 feet in length;

1106 (ii) a canoe;

1107 (iii) a jon boat; or

1108 (iv) a utility boat;

1109 (k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

1110	Length of Vessel	Uniform Statewide Fee
1111	15 feet or more in length but less than 19 feet in length	\$15
1112	19 feet or more in length but less than 23 feet in length	\$25
1113	23 feet or more in length but less than 27 feet in length	\$40
1114	27 feet or more in length but less than 31 feet in length	\$75

1115 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
1116 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

1117	Age of Vessel	Uniform Statewide Fee
1118	12 or more years	\$25
1119	9 or more years but less than 12 years	\$65
1120	6 or more years but less than 9 years	\$80
1121	3 or more years but less than 6 years	\$110
1122	Less than 3 years	\$150

1123 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
1124 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

1125	Age of Vessel	Uniform Statewide Fee
1126	12 or more years	\$50
1127	9 or more years but less than 12 years	\$120
1128	6 or more years but less than 9 years	\$175
1129	3 or more years but less than 6 years	\$220
1130	Less than 3 years	\$275

1131 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
1132 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

1133	Age of Vessel	Uniform Statewide Fee
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1134	12 or more years	\$100
1135	9 or more years but less than 12 years	\$180
1136	6 or more years but less than 9 years	\$240
1137	3 or more years but less than 6 years	\$310
1138	Less than 3 years	\$400

1139 (o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,  
 1140 sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

1141	Age of Vessel	Uniform Statewide Fee
1142	12 or more years	\$120
1143	9 or more years but less than 12 years	\$250
1144	6 or more years but less than 9 years	\$350
1145	3 or more years but less than 6 years	\$500
1146	Less than 3 years	\$700

1147 (4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section  
 1148 is as follows:

1149 (a) for a street motorcycle:

1150	Age of Street Motorcycle	Uniform Statewide Fee
1151	12 or more years	\$7.75
1152	9 or more years but less than 12 years	\$27
1153	6 or more years but less than 9 years	\$38.50
1154	3 or more years but less than 6 years	\$54
1155	Less than 3 years	\$73

1156 (b) for a small motor vehicle:

1157	Age of Small Motor Vehicle	Uniform Statewide Fee
1158	6 or more years	\$7.75
1159	3 or more years but less than 6 years	\$11.50
1160	Less than 3 years	\$19.25

1161 (5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform  
 1162 statewide fees imposed by this section that is brought into the state shall, as a condition

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

(6)(a) Subject to Subsection (6)(b), for a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this section are double the amounts due for the same vehicle registered for a 12-month period.

(b) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, if the 24-month term extends from one age bracket to another age bracket as described in this section, the person shall pay the sum of:

(i) the uniform statewide fee amount for the first year corresponding to the age bracket applicable for the first 12 months of the registration period; and

(ii) the uniform statewide fee amount for the second year corresponding to the age bracket applicable for the second 12 months of the registration period.

~~[(6)]~~ (7)(a) Except as provided in Subsection ~~[(7)]~~ (8), the revenues collected in each county from the uniform statewide fees imposed by this section shall be distributed by the county to each taxing entity in which each item of tangible personal property subject to the uniform statewide fees is located in the same proportion in which revenues collected from the ad valorem property tax are distributed.

(b) Each taxing entity described in Subsection ~~[(6)(a)]~~ (7)(a) that receives revenues from the uniform statewide fees imposed by this section shall distribute the revenues in the same proportion in which revenues collected from the ad valorem property tax are distributed.

~~[(7)]~~ (8) The commission shall deposit 50% of the revenue collected from the statewide uniform fee on a vessel that is imposed under this section into the Utah Boating Grant Account created in Section 73-18-22.3. The remaining 50% is subject to the requirements of Subsection ~~[(6)]~~ (7).

~~[(8)]~~ (9)(a) For purposes of the uniform statewide fee imposed by this section, the length of a vessel shall be determined as provided in this Subsection ~~[(8)]~~ (9).

(b)(i) Except as provided in Subsection ~~[(8)(b)(ii)]~~ (9)(b)(ii), the length of a vessel shall be measured as follows:

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

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

(ii) Notwithstanding Subsection ~~[(8)(b)(i)]~~ (9)(b)(i), the length of a vessel may not

- 1197 include the length of:
- 1198 (A) a swim deck;
- 1199 (B) a ladder;
- 1200 (C) an outboard motor; or
- 1201 (D) an appurtenance or attachment similar to Subsections ~~[(8)(b)(ii)(A)]~~
- 1202 (9)(b)(ii)(A) through (C) as determined by the commission by rule.
- 1203 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 1204 the commission may by rule define what constitutes an appurtenance or
- 1205 attachment similar to Subsections ~~[(8)(b)(ii)(A)]~~ (9)(b)(ii)(A) through (C).
- 1206 (c) The length of a vessel:
- 1207 (i)(A) for a new vessel, is the length:
- 1208 (I) listed on the manufacturer's statement of origin if the length of the vessel
- 1209 measured under Subsection ~~[(8)(b)]~~ (9)(b) is equal to the length of the vessel
- 1210 listed on the manufacturer's statement of origin; or
- 1211 (II) listed on a form submitted to the commission by a dealer in accordance
- 1212 with Subsection ~~[(8)(d)]~~ (9)(d) if the length of the vessel measured under
- 1213 Subsection ~~[(8)(b)]~~ (9)(b) is not equal to the length of the vessel listed on the
- 1214 manufacturer's statement of origin; or
- 1215 (B) for a vessel other than a new vessel, is the length:
- 1216 (I) corresponding to the model number if the length of the vessel measured
- 1217 under Subsection ~~[(8)(b)]~~ (9)(b) is equal to the length of the vessel
- 1218 determined by reference to the model number; or
- 1219 (II) listed on a form submitted to the commission by an owner of the vessel in
- 1220 accordance with Subsection ~~[(8)(d)]~~ (9)(d) if the length of the vessel
- 1221 measured under Subsection ~~[(8)(b)]~~ (9)(b) is not equal to the length of the
- 1222 vessel determined by reference to the model number; and
- 1223 (ii)(A) is determined at the time of the:
- 1224 (I) first registration as defined in Section 41-1a-102 that occurs on or after
- 1225 January 1, 2006; or
- 1226 (II) first renewal of registration that occurs on or after January 1, 2006; and
- 1227 (B) may be determined after the time described in Subsection ~~[(8)(e)(ii)(A)]~~
- 1228 (9)(c)(i)(A) only if the commission requests that a dealer or an owner submit a
- 1229 form to the commission in accordance with Subsection ~~[(8)(d)]~~ (9)(d).
- 1230 (d)(i) A form under Subsection ~~[(8)(e)]~~ (9)(c) shall:

- 1231 (A) be developed by the commission;
- 1232 (B) be provided by the commission to:
- 1233 (I) a dealer; or
- 1234 (II) an owner of a vessel;
- 1235 (C) provide for the reporting of the length of a vessel;
- 1236 (D) be submitted to the commission at the time the length of the vessel is
- 1237 determined in accordance with Subsection ~~[(8)(e)(ii)]~~ (9)(c)(ii);
- 1238 (E) be signed by:
- 1239 (I) if the form is submitted by a dealer, that dealer; or
- 1240 (II) if the form is submitted by an owner of the vessel, an owner of the vessel;
- 1241 and
- 1242 (F) include a certification that the information set forth in the form is true.
- 1243 (ii) A certification made under Subsection ~~[(8)(d)(i)(F)]~~ (9)(d)(i)(F) is considered as if
- 1244 made under oath and subject to the same penalties as provided by law for perjury.
- 1245 (iii)(A) A dealer or an owner that submits a form to the commission under
- 1246 Subsection ~~[(8)(e)]~~ (9)(c) is considered to have given the dealer's or owner's
- 1247 consent to an audit or review by:
- 1248 (I) the commission;
- 1249 (II) the county assessor; or
- 1250 (III) the commission and the county assessor.
- 1251 (B) The consent described in Subsection ~~[(8)(d)(iii)(A)]~~ (9)(d)(iii)(A) is a
- 1252 condition to the acceptance of any form.
- 1253 ~~[(9)]~~ (10)(a) A county that collected a qualifying payment from a qualifying person
- 1254 during the refund period shall issue a refund to the qualifying person as described in
- 1255 Subsection ~~[(9)(b)]~~ (10)(b) if:
- 1256 (i) the difference described in Subsection ~~[(9)(b)]~~ (10)(b) is \$1 or more; and
- 1257 (ii) the qualifying person submitted a form in accordance with Subsections ~~[(9)(e)~~
- 1258 ~~and (d)]~~ (10)(c) and (d).
- 1259 (b) The refund amount shall be calculated as follows:
- 1260 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 1261 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
- 1262 during the refund period; and
- 1263 (B) the amount of the statewide uniform fee:
- 1264 (I) for that qualifying vehicle; and

- 1265 (II) that the qualifying person would have been required to pay:
- 1266 (Aa) during the refund period; and
- 1267 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
- 1268 Session, Chapter 3, Section 1, been in effect during the refund period;
- 1269 and
- 1270 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
- 1271 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
- 1272 during the refund period; and
- 1273 (B) the amount of the statewide uniform fee:
- 1274 (I) for that qualifying watercraft;
- 1275 (II) that the qualifying person would have been required to pay:
- 1276 (Aa) during the refund period; and
- 1277 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
- 1278 Session, Chapter 3, Section 1, been in effect during the refund period.
- 1279 (c) Before the county issues a refund to the qualifying person in accordance with
- 1280 Subsection ~~[(9)(a)]~~ (10)(a) the qualifying person shall submit a form to the county to
- 1281 verify the qualifying person is entitled to the refund.
- 1282 (d)(i) A form under Subsection ~~[(9)(e) or (10)]~~ (10)(c) or (11) shall:
- 1283 (A) be developed by the commission;
- 1284 (B) be provided by the commission to the counties;
- 1285 (C) be provided by the county to the qualifying person or tangible personal
- 1286 property owner;
- 1287 (D) provide for the reporting of the following:
- 1288 (I) for a qualifying vehicle:
- 1289 (Aa) the type of qualifying vehicle; and
- 1290 (Bb) the amount of cubic centimeters displacement;
- 1291 (II) for a qualifying watercraft:
- 1292 (Aa) the length of the qualifying watercraft;
- 1293 (Bb) the age of the qualifying watercraft; and
- 1294 (Cc) the type of qualifying watercraft;
- 1295 (E) be signed by the qualifying person or tangible personal property owner; and
- 1296 (F) include a certification that the information set forth in the form is true.
- 1297 (ii) A certification made under Subsection ~~[(9)(d)(i)(F)]~~ (10)(d)(i)(F) is considered as
- 1298 if made under oath and subject to the same penalties as provided by law for

- 1299                   perjury.
- 1300                   (iii)(A) A qualifying person or tangible personal property owner that submits a
- 1301                   form to a county under Subsection [~~(9)(e) or (10)~~] (10)(c) or (11) is considered
- 1302                   to have given the qualifying person's consent to an audit or review by:
- 1303                   (I) the commission;
- 1304                   (II) the county assessor; or
- 1305                   (III) the commission and the county assessor.
- 1306                   (B) The consent described in Subsection [~~(9)(d)(iii)(A)~~] (10)(d)(iii)(A) is a
- 1307                   condition to the acceptance of any form.
- 1308                   (e) The county shall make changes to the commission's records with the information
- 1309                   received by the county from the form submitted in accordance with Subsection [~~(9)(e)~~]
- 1310                   (10)(c).
- 1311                   [~~(10)~~] (11) A county shall change its records regarding an item of qualifying tangible
- 1312                   personal property if the tangible personal property owner submits a form to the county in
- 1313                   accordance with Subsection [~~(9)(d)~~] (10)(d).
- 1314                   [~~(11)~~] (12)(a) For purposes of this Subsection [~~(11)~~] (12), "owner of tangible personal
- 1315                   property" means a person that was required to pay a uniform statewide fee:
- 1316                   (i) during the refund period;
- 1317                   (ii) in accordance with this section; and
- 1318                   (iii) on an item of tangible personal property subject to the uniform statewide fees
- 1319                   imposed by this section.
- 1320                   (b) A county that collected revenues from uniform statewide fees imposed by this
- 1321                   section during the refund period shall notify an owner of tangible personal property:
- 1322                   (i) of the tangible personal property classification changes made to this section
- 1323                   pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
- 1324                   (ii) that the owner of tangible personal property may obtain and file a form to modify
- 1325                   the county's records regarding the owner's tangible personal property; and
- 1326                   (iii) that the owner may be entitled to a refund pursuant to Subsection [~~(9)~~] (10).

1327                   Section 19. **Effective Date.**

1328                   This bill takes effect on January 1, 2026.

1329                   Section 20. **Coordinating H.B. 514 with H.B. 277.**

1330                   If H.B. 514, Vehicle Registration Changes, and H.B. 277, Vehicle Registration

1331                   Amendments, both pass and become law, the Legislature intends that, on January 1, 2026:

1332                   (1) Subsection 41-1a-209(4) enacted in H.B. 277 be amended to read:



1333 "(4)(a) Subject to Subsection (4)(c) and (d), if an owner of a vehicle cancels the registration  
1334 of the vehicle, the owner of the vehicle that is 12,000 pounds or less gross laden weight subject  
1335 to registration under this part is entitled to a refund of the following fees for the portion of the  
1336 registration period remaining since the date the fees were due for that registration period:  
1337 (i) fees described in Section 41-1a-1206;  
1338 (ii) fees described in Section 41-1a-1222; and  
1339 (iii) fees described in Section 41-1a-1223.  
1340 (b) The division shall refund the registration fee on a pro rata monthly basis for any whole  
1341 month remaining in the registration period after the date of the cancellation.  
1342 (c) The division may withhold from the refund amount the mailing and administrative costs  
1343 of administering the refund.  
1344 (d) If the costs to administer the refund exceed the amount of the refund, the owner of the  
1345 vehicle is not entitled to the refund."; and  
1346 (2) Subsection 59-2-405.1(6) enacted in H.B. 277 be amended to read:  
1347 "(6)(a) If the owner of a vehicle subject to the uniform fee in lieu of the ad valorem tax  
1348 described in this section cancels the registration of the vehicle as described in Section  
1349 41-1a-209, the owner is entitled to a refund of the uniform fee in lieu of the ad valorem tax  
1350 paid under this section for the portion of the registration period remaining since the date the  
1351 uniform fee in lieu of the ad valorem tax was paid.  
1352 (b) The division shall refund the uniform fee in lieu of the ad valorem tax on a pro rata  
1353 monthly basis for any whole month remaining in the registration period after the date of the  
1354 cancellation.  
1355 (c) The commission may withhold from the refund amount the mailing and administrative  
1356 costs of administering the refund.  
1357 (d) If the costs to administer the refund exceed the amount of the refund, the owner of the  
1358 vehicle is not entitled to the refund."