

- 31 (d) heirlooms or other items of particular sentimental value to the individual.
- 32 (2) An individual is entitled to an exemption, not exceeding \$5,000 in aggregate value, of
 33 implements, professional books, or tools of the individual's trade, including motor
 34 vehicles to which no other exemption has been applied, and that are actually used by the
 35 individual in the individual's principal business, trade, or profession.
- 36 (3)(a) As used in this Subsection (3), "motor vehicle" does not include any motor vehicle
 37 designed for or used primarily for recreational purposes, such as:
- 38 (i) an off-highway vehicle as defined in Section 41-22-2, except a motorcycle the
 39 individual regularly uses for daily transportation; or
- 40 (ii) a recreational vehicle as defined in Section 13-14-102, except a van the individual
 41 regularly uses for daily transportation.
- 42 (b) An individual is entitled to an exemption~~[, not exceeding \$3,000 in value, of one~~
 43 ~~motor vehicle.]~~ of:
- 44 (i) one motor vehicle not exceeding \$~~15,000~~ \$10,000 ~~←\$~~ in value; or
- 45 (ii) one motor vehicle of any value if:
- 46 (A) the individual or the individual's dependent meets the definition of a person
 47 with a disability which limits or impairs the ability to walk, as that term is
 48 defined in 23 C.F.R. Sec. 1235.2; and
- 49 (B) the motor vehicle has been specifically equipped or modified to accommodate
 50 the disability of the individual or the individual's dependent.
- 51 (4) This section does not affect property exempt under Section 78B-5-505.

52 Section 2. **Effective Date.**

53 This bill takes effect on May 6, 2026.