

Brady Brammer proposes the following substitute bill:

Trailer Registration Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Brady Brammer

House Sponsor: Steve Eliason

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- provides an option for a registration period for a trailer for the lifetime of the person's ownership of the 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 lifetime vehicle registration period;
- imposes a penalty for fraudulently declaring a trailer as a commercial trailer; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

41-1a-215.5 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 279

41-1a-228 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 215

41-1a-402 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 279

41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29), as last amended by Laws of Utah 2025, Chapter 279

41-1a-1206 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapters 215, 279

41-1a-1221 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 279

29 **59-2-405 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 215
30 **59-2-405.1 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 279
31 **59-2-405.2 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 279,
32 336

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

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

36 **41-1a-215.5 (Effective 01/01/27). Alternative term registration.**

37 (1) Subject to the requirements of this section, a person may register a motorcycle or motor
38 vehicle of 14,000 pounds or less gross laden weight for a six-month period that begins
39 on the first day of the calendar month of registration and expires on the last day of the
40 sixth month of registration.

41 (2)(a) A person may register the following types of vehicles for a 24-month period that
42 begins the first day of the calendar month of registration and expires on the last day
43 of the 24th month of registration:

44 (i) a trailer;

45 (ii) an electric motor vehicle;

46 (iii) an off-highway vehicle [~~as described in~~] registered in accordance with Section
47 41-22-3; or

48 (iv) a street-legal all-terrain vehicle as described in Section 41-6a-1509 and Section
49 41-22-3.

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

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

55 (3)(a) A person may register a non-commercial trailer for the lifetime of the period
56 during which the vehicle is titled by the person.

57 (b) An interstate apportioned vehicle registered in accordance with Section 41-1a-301:

58 (i) is not eligible for lifetime registration described in Subsection (3)(a); and

59 (ii) is eligible for lifetime registration described in Section 41-1a-228.

60 (c) To register a trailer as described in Subsection (3)(a), the person is required to pay
61 the amount of any tax or fee that would be due for the same vehicle registered for a
62 12-month period multiplied by four.

63 [~~(3)~~] (4) If the last day of the registration period falls on a day in which the appropriate state
 64 or county offices are not open for business, the registration of the vehicle is extended to
 65 midnight of the next business day.

66 [~~(4)~~] (5) A registration under this section is subject to this chapter.

67 Section 2. Section **41-1a-228** is amended to read:

68 **41-1a-228 (Effective 01/01/27). Special lifetime trailer registration -- Property**
 69 **tax or in lieu fees.**

70 (1)(a) The owner of a trailer or semitrailer used as a commercial vehicle may obtain an
 71 alternative special registration and license plate valid for the life of the trailer while
 72 the trailer is possessed by the registrant.

73 (b) The owner of a trailer that is used as an intrastate commercial trailer that is not a
 74 travel trailer may obtain an alternative special registration and license plate valid for
 75 the life of the trailer while the trailer is possessed by the registrant.

76 (2)(a) Except as provided in Subsection (3), the owner shall file, on or before January 31
 77 of each year after the year of issuance of the special registration and license plate, a
 78 certificate from the assessing authority to the effect that any property tax or in lieu
 79 fee due for the current year has been paid.

80 (b) If property tax or the in lieu fee is not paid, registration is suspended or revoked.

81 (3) The owner of a trailer described in Subsection (1)(b) may elect to pay a one-time in lieu
 82 fee for the life of the trailer while the trailer is possessed by the registrant as provided in
 83 Section 59-2-405.

84 (4)(a) A person who falsely declares that a trailer is an intrastate commercial trailer
 85 commits fraud as described in Section 41-1a-1315.

86 (b) A person described in Subsection (4)(a) is subject to a civil penalty of \$500.

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

88 **41-1a-402 (Effective 01/01/27). Standard license plates -- Required colors,**
 89 **numerals, and letters -- Expiration.**

90 (1)(a) Upon registering a vehicle, the division shall issue to the owner a standard license
 91 plate described in Subsection (1)(b) unless the division issues to the owner:

92 (i) a special group license plate in accordance with Section 41-1a-418; or

93 (ii) an apportioned vehicle license plate in accordance with Section 41-1a-301.

94 (b) The division may offer up to four standard license plate options at one time, each
 95 with a different design as follows:

96 (i) two designs that incorporate one or more elements that represent the state's

- 97 economy or geography;
- 98 (ii) one design that represents the state's values or culture; and
- 99 (iii) one design that commemorates a current event relevant to the state or a
- 100 significant anniversary of a historic event relevant to the state.
- 101 (c) The division shall offer:
- 102 (i) each design described in Subsection (1)(b)(i) or (ii) for at least a 10-year period;
- 103 and
- 104 (ii) each design described in Subsection (1)(b)(iii) for no more than a five-year period.
- 105 (d) The division may not offer more than four standard license plate designs at any one
- 106 time.
- 107 (2) Before the division may offer a design described in Subsection (1)(b), the division shall:
- 108 (a) consult with the Utah Department of Cultural and Community Engagement regarding
- 109 the proposed design;
- 110 (b) identify which current standard license plate design will be replaced by the proposed
- 111 design; and
- 112 (c) submit the proposed design to the commission.
- 113 (3)(a) If the commission receives a submission for a proposed design of a standard
- 114 license plate as described in Subsection (2)(c), or a sponsored special group license
- 115 plate as described in Section 41-1a-419 and Part 16, Sponsored Special Group
- 116 License Plates, the commission shall notify:
- 117 (i) the governor;
- 118 (ii) the speaker of the House of Representatives; and
- 119 (iii) the president of the Senate.
- 120 (b) After receiving a notification described in Subsection (3)(a):
- 121 (i) the governor shall appoint an individual to the license plate design review board
- 122 described in Subsection (3)(c);
- 123 (ii) the speaker of the House of Representatives shall appoint a member of the House
- 124 of Representatives to the license plate design review board described in
- 125 Subsection (3)(c); and
- 126 (iii) the president of the Senate shall appoint a member of the Senate to the license
- 127 plate design review board described in Subsection (3)(c).
- 128 (c)(i) The license plate design review board, comprised of the members appointed as
- 129 described in Subsection (3)(b), shall review proposed license plate designs.
- 130 (ii) The member of the license plate design review board appointed by the governor

- 131 shall serve as chair and convene the license plate design review board.
- 132 (iii) The license plate design review board shall:
- 133 (A) review each proposed license plate design; and
- 134 (B) vote whether to approve or reject the proposed license plate design.
- 135 (iv) If all three members of the license plate design review board are not present, the
- 136 license plate design review board may not consider or vote on a proposed license
- 137 plate design.
- 138 (v) The license plate design review board shall notify the commission and the
- 139 division regarding the results of the vote to approve each proposed license plate
- 140 design.
- 141 (d) The license plate design review board is not subject to Title 52, Chapter 4, Open and
- 142 Public Meetings Act.
- 143 (e) If the license plate design review board approves a proposed license plate design, the
- 144 division may begin the processes necessary for production and distribution of the
- 145 license plate.
- 146 (4)(a) Except as provided in Subsection (4)(b), the division may not order or produce a
- 147 standard license plate that is discontinued under this section.
- 148 (b) The division may issue a discontinued standard license plate until the division
- 149 exhausts the discontinued standard license plate's remaining stock.
- 150 (5)(a) Each license plate shall have displayed on it:
- 151 (i) the registration number assigned to the vehicle for which the license plate is issued;
- 152 (ii) the name of the state; and
- 153 (iii) unless exempted by Section 41-1a-301 or 41-1a-407, a registration decal
- 154 showing the date of expiration displayed in accordance with Subsection (8).
- 155 (b) No later than July 1, 2025, each license plate:
- 156 (i) shall have an embossed edge around the perimeter of the plate; and
- 157 (ii) may not have embossed registration numbers or characters.
- 158 (6) If registration is extended by affixing a registration decal to the license plate, the
- 159 expiration date of the registration decal governs the expiration date of the license plate.
- 160 (7)(a)(i) Except as provided under Subsection [~~(7)(b)~~] (7)(c), Subsection 41-1a-215(2),
- 161 Subsection 41-1a-215.5(2), Subsection 41-1a-215.5(3), and Section 41-1a-216, a
- 162 license plate shall be renewed annually.
- 163 (ii)(A) The division shall issue the vehicle owner a month registration decal and a
- 164 year registration decal upon the vehicle's first registration with the division.

- 165 (B) The division shall issue the vehicle owner only a year registration decal upon
166 subsequent renewals of registration to validate registration renewal.
- 167 (b) Beginning on January 1, 2025, the division shall issue one registration decal
168 displaying both the month and year.
- 169 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
170 the division may issue two 12-month decals for the 24-month registration period.
- 171 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
172 41-1a-215.5, the division shall issue a nonexpiring decal.
- 173 (8)(a) Except as otherwise provided in Subsection (8)(b) and by rule:
- 174 (i) the month registration decal issued in accordance with Subsection (7) shall be
175 displayed on the license plate in the left position; and
- 176 (ii) the year registration decal issued in accordance with Subsection (7) shall be
177 displayed on the license plate in the right position.
- 178 (b) Beginning on January 1, 2025, the registration decal shall be displayed on the upper
179 right position.
- 180 (9) The current year registration decal issued in accordance with Subsection (7) shall be
181 placed over or in place of the previous year registration decal.
- 182 (10) If a license plate or registration decal is lost or destroyed, a replacement shall be issued
183 upon application and payment of the fees required under Section 41-1a-1211 or
184 41-1a-1212.
- 185 (11) The division may distribute nonexpiring decals from a central location.
- 186 [~~(11)~~] (12)(a) A violation of this section is an infraction.
- 187 (b) A court shall waive a fine for a violation under this section if:
- 188 (i) the registration for the vehicle was current at the time of the citation; and
- 189 (ii) the person to whom the citation was issued provides, within 21 business days,
190 evidence that the license plate and registration decal are properly displayed in
191 compliance with this section.
- 192 [~~(12)~~] (13) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
193 the division may make rules regarding the placement and positioning of registration
194 decal on a license plate issued by the division.
- 195 Section 4. Section **41-1a-1201** is amended to read:
- 196 **41-1a-1201 (Effective 01/01/27) (Partially Repealed 07/01/29). Disposition of fees.**
- 197 (1) All fees received and collected under this part shall be transmitted daily to the state
198 treasurer.

199 (2) Except as provided in Subsections (3), (5), (6), (7), (8), and (9) and Sections 41-1a-1205,
200 41-1a-1220, 41-1a-1221, 41-1a-1222, 41-1a-1223, and 41-1a-1603, all fees collected
201 under this part shall be deposited into the Transportation Fund.

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

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

209 (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a)
210 and (b) for each vehicle registered for a six-month registration period under Section
211 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing
212 and administering this part.

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

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

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

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

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

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

225 (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i);

226 (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii); and

227 (vii) \$17 of the registration fee imposed under Subsection 41-1a-1206(1)(j).

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

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

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

- 233 (6)(a) Ninety-four cents of each registration fee imposed under Subsections
234 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Department of
235 Public Safety Restricted Account created in Section 53-3-106.
- 236 (b) Seventy-one cents of each registration fee imposed under Subsections
237 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration
238 period under Section 41-1a-215.5 shall be deposited into the Department of Public
239 Safety Restricted Account created in Section 53-3-106.
- 240 (7)(a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a)
241 and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact
242 Restricted Account created in Section 53-8-214.
- 243 (b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and
244 (b) for each vehicle registered for a six-month registration period under Section
245 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted
246 Account created in Section 53-8-214.
- 247 (8) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each
248 motorcycle shall be deposited into the Brain and Spinal Cord Injury Fund created in
249 Section 26B-1-318.
- 250 (9)(a) Beginning on January 1, 2024, subject to Subsection (9)(b), \$2 of each registration
251 fee imposed under Section 41-1a-1206 shall be deposited into the Rural
252 Transportation Infrastructure Fund created in Section 72-2-133.
- 253 (b) Beginning on January 1, 2025, and each January 1 thereafter, the amount described
254 in Subsection (9)(a) shall be annually adjusted by taking the amount deposited the
255 previous year and adding an amount equal to the greater of:
- 256 (i) an amount calculated by multiplying the amount deposited by the previous year by
257 the actual percentage change during the previous fiscal year in the Consumer Price
258 Index; and
- 259 (ii) 0.
- 260 (c) The amounts calculated as described in Subsection (9)(b) shall be rounded up to the
261 nearest 1 cent.
- 262 (10)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
263 the deposits under this section are double the amounts due for a 12-month registration
264 of the same vehicle.
- 265 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
266 41-1a-215.5, the amounts deposited under this section for the same vehicle for a

267 12-month registration are multiplied by four.

268 Section 5. Section **41-1a-1206** is amended to read:

269 **41-1a-1206 (Effective 01/01/27). Registration fees -- Fees by gross laden weight.**

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

273 (a) \$46.00 for each motorcycle;

274 (b) \$44 for each motor vehicle of 14,000 pounds or less gross laden weight, excluding
275 motorcycles;

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

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

279 (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or
280 less gross unladen weight;

281 (d)(i) \$53 for each farm truck over 14,000 pounds, but not exceeding 16,000 pounds
282 gross laden weight; plus

283 (ii) \$9 for each 2,000 pounds over 16,000 pounds gross laden weight;

284 (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding
285 farm trucks, over 14,000 pounds, but not exceeding 16,000 pounds gross laden
286 weight; plus

287 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;

288 (f)(i) \$69.50 for each park model recreational vehicle over 14,000 pounds, but not
289 exceeding 16,000 pounds gross laden weight; plus

290 (ii) \$19 for each 2,000 pounds over 16,000 pounds gross laden weight;

291 (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;

292 (h) in addition to the fee described in Subsection (1)(b):

293 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:

294 (A) each electric motor vehicle; and

295 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
296 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
297 propane;

298 (ii) \$21.75 for each hybrid electric motor vehicle; and

299 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;

300 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a

- 301 model year of 1983 or newer, 50 cents; and
- 302 (j) \$28.50 for each roadable aircraft.
- 303 (2)(a) At the time application is made for registration or renewal of registration of a
- 304 vehicle under this chapter for a six-month registration period under Section
- 305 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 306 (i) \$34.50 for each motorcycle; and
- 307 (ii) \$33.50 for each motor vehicle of 14,000 pounds or less gross laden weight,
- 308 excluding motorcycles.
- 309 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
- 310 registration of a vehicle under this chapter for a six-month registration period under
- 311 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 312 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 313 (A) each electric motor vehicle; and
- 314 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
- 315 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 316 propane;
- 317 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 318 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 319 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 320 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 321 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
- 322 shall also pay an additional \$7 as part of the registration fee; and
- 323 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
- 324 pay an additional \$5 as part of the registration fee.
- 325 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
- 326 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 327 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),
- 328 by taking the registration fee rate for the previous year and adding an amount
- 329 equal to the greater of:
- 330 (A) an amount calculated by multiplying the registration fee of the previous year
- 331 by the actual percentage change during the previous fiscal year in the
- 332 Consumer Price Index; and
- 333 (B) 0.
- 334 (ii) Beginning on January 1, 2024, the commission shall, on January 1, annually

- 335 adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and
336 (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and
337 adding an amount equal to the greater of:
- 338 (A) an amount calculated by multiplying the registration fee of the previous year
339 by the actual percentage change during the previous fiscal year in the
340 Consumer Price Index; and
341 (B) 0.
- 342 (c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the
343 nearest 25 cents.
- 344 (4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or
345 older is \$40.
- 346 (b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal
347 of registration fees under Subsection (1).
- 348 (c) A vehicle with a Purple Heart special group license plate issued on or before
349 December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group
350 License Plates, is exempt from the registration fees under Subsection (1).
- 351 (d) A camper is exempt from the registration fees under Subsection (1).
- 352 (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor
353 vehicle shall register for the total gross laden weight of all units of the combination if the
354 total gross laden weight of the combination exceeds 14,000 pounds.
- 355 (6)(a) Registration fee categories under this section are based on the gross laden weight
356 declared in the licensee's application for registration.
- 357 (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of
358 2,000 pounds is a full unit.
- 359 (7) The owner of a trailer described in Section 41-1a-228 may, as an alternative to
360 registering under Subsection (1)(c), apply for and obtain a special registration and
361 license plate, as provided in Section 41-1a-228, for a fee of \$130.
- 362 (8)(a) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
363 the fee amounts are double the amounts due for a 12-month registration of the same
364 vehicle.
- 365 (b) For a vehicle registered for the lifetime of the vehicle as provided in Section
366 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
367 12-month registration are multiplied by four.
- 368 (9) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck

369 unless:
370 (a) the truck meets the definition of a farm truck under Section 41-1a-102; and
371 (b)(i) the truck has a gross vehicle weight rating of more than 14,000 pounds; or
372 (ii) the truck has a gross vehicle weight rating of 14,000 pounds or less and the owner
373 submits to the division a certificate of emissions inspection or a waiver in
374 compliance with Section 41-6a-1642.

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

377 (11) A motor vehicle registered as a street-legal all-terrain vehicle is:

378 (a) subject to the registration and other fees described in Section 41-22-9; and
379 (b) not required to pay an additional registration fee under this section.

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

383 Section 6. Section **41-1a-1221** is amended to read:

384 **41-1a-1221 (Effective 01/01/27). Fees to cover the cost of electronic payments.**

385 (1) As used in this section:

386 (a) "Electronic payment" means use of any form of payment processed through
387 electronic means, including credit cards, debit cards, and automatic clearinghouse
388 transactions.

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

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

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

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

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

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

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

- 403 (c) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5,
404 the electronic fee amounts under this section are double the amounts due for the same
405 vehicle registered for a 12-month period.
- 406 (d) For a vehicle registered for the lifetime of the vehicle as provided in Section
407 41-1a-215.5, the amounts deposited under this section for the same vehicle for a
408 12-month registration are multiplied by four.
- 409 (3) The division shall establish the fee according to the procedures and requirements of
410 Section 63J-1-504.
- 411 (4) A fee imposed under this section:
- 412 (a) shall be deposited in the Electronic Payment Fee Restricted Account created by
413 Section 41-1a-121; and
- 414 (b) is not subject to Subsection 63J-1-105(3) or (4).
- 415 Section 7. Section **59-2-405** is amended to read:
- 416 **59-2-405 (Effective 01/01/27). Uniform fee on tangible personal property**
417 **required to be registered with the state -- Distribution of revenues -- Appeals.**
- 418 (1) The property described in Subsection (2), except Subsection (2)(b)(ii), is exempt from
419 ad valorem property taxes pursuant to Utah Constitution, Article XIII, Section 2,
420 Subsection (6).
- 421 (2)(a) Except as provided in Subsection (2)(b), there is levied as provided in this part a
422 statewide uniform fee in lieu of the ad valorem tax on:
- 423 (i) motor vehicles required to be registered with the state that have a gross vehicle
424 weight rating of 14,001 pounds or more;
- 425 (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered
426 with the state;
- 427 (iii) watercraft required to be registered with the state;
- 428 (iv) recreational vehicles required to be registered with the state; and
- 429 (v) all other tangible personal property required to be registered with the state before
430 it is used on a public highway, on a public waterway, on public land, or in the air.
- 431 (b) The following tangible personal property is exempt from the statewide uniform fee
432 imposed by this section:
- 433 (i) aircraft;
- 434 (ii) state-assessed commercial vehicles;
- 435 (iii) tangible personal property subject to a uniform fee imposed by:
- 436 (A) Section 59-2-405.1;

- 437 (B) Section 59-2-405.2; or
438 (C) Section 59-2-405.3; and
439 (iv) personal property that is exempt from state or county ad valorem property taxes
440 under the laws of this state or of the federal government.
- 441 (3)(a) Except as provided in [~~Subsection (3)(b)~~] Subsections (3)(b) and (3)(c), the
442 uniform fee is 1.5% of the fair market value of the personal property, as established
443 by the commission.
- 444 (b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay a
445 one-time uniform fee in lieu of the ad valorem tax, which is \$150.
- 446 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
447 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the
448 person shall pay a uniform statewide fee equal to four times the amount of the
449 uniform fee calculated as described in Subsection (3)(a) for the first year of the
450 lifetime registration.
- 451 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
452 into the state and is required to be registered in Utah shall, as a condition of registration,
453 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
454 state of origin have been paid for the current calendar year.
- 455 (5)(a) The revenues collected in each county from the uniform fee shall be distributed by
456 the county to each taxing entity in which the property described in Subsection (2) is
457 located in the same proportion in which revenue collected from ad valorem real
458 property tax is distributed.
- 459 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
460 the same proportion in which revenue collected from ad valorem real property tax is
461 distributed.
- 462 (6) An appeal relating to the uniform fee imposed on the tangible personal property
463 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.
- 464 Section 8. Section **59-2-405.1** is amended to read:
- 465 **59-2-405.1 (Effective 01/01/27). Uniform fee on certain vehicles with a gross**
466 **vehicle weight rating of 14,000 pounds or less -- Distribution of revenues -- Appeals.**
- 467 (1) The property described in Subsection (2) is exempt from ad valorem property taxes
468 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).
- 469 (2)(a) Except as provided in Subsection (2)(b), there is levied as provided in this part a
470 statewide uniform fee in lieu of the ad valorem tax on:

- 471 (i) motor vehicles as defined in Section 41-1a-102 that:
 472 (A) are required to be registered with the state; and
 473 (B) have a gross vehicle weight rating of 14,000 pounds or less; and
 474 (ii) state-assessed commercial vehicles required to be registered with the state that
 475 have a gross vehicle weight rating of 14,000 pounds or less.
- 476 (b) The following tangible personal property is exempt from the statewide uniform fee
 477 imposed by this section:
- 478 (i) aircraft;
 479 (ii) tangible personal property subject to a uniform fee imposed by:
 480 (A) Section 59-2-405;
 481 (B) Section 59-2-405.2; or
 482 (C) Section 59-2-405.3; and
 483 (iii) tangible personal property that is exempt from state or county ad valorem
 484 property taxes under the laws of this state or of the federal government.
- 485 (3)(a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,
 486 the uniform fee for purposes of this section is as follows:

487	Age of Vehicle	Uniform Fee
488	12 or more years	\$10
489	9 or more years but less than 12 years	\$50
490	6 or more years but less than 9 years	\$80
491	3 or more years but less than 6 years	\$110
492	Less than 3 years	\$150

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

495	Age of Vehicle	Uniform Fee
496	12 or more years	\$7.75
497	9 or more years but less than 12 years	\$38.50
498	6 or more years but less than 9 years	\$61.50
499	3 or more years but less than 6 years	\$84.75
500	Less than 3 years	\$115.50

- 501 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a

502 motor vehicle issued a temporary sports event registration certificate in accordance
503 with Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event
504 period specified on the temporary sports event registration certificate regardless of
505 the age of the motor vehicle.

506 (d)(i) Subject to Subsection (3)(d)(ii), for a vehicle registered for a 24-month period
507 as provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed
508 by this section are double the amounts due for the same vehicle registered for a
509 12-month period.

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

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

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

517 (e) For a vehicle registered for the lifetime of the vehicle as provided in Section
518 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the
519 person shall pay a uniform statewide fee equal to the sum of the next-succeeding four
520 years corresponding to the applicable age brackets for the vehicle.

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

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

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

532 Section 9. Section **59-2-405.2** is amended to read:

533 **59-2-405.2 (Effective 01/01/27). Definitions -- Uniform statewide fee on certain**
534 **tangible personal property -- Distribution of revenues -- Rulemaking authority --**
535 **Determining the length of a vessel.**

- 536 (1) As used in this section:
- 537 (a)(i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor
- 538 vehicle that:
- 539 (A) is an:
- 540 (I) all-terrain type I vehicle as defined in Section 41-22-2;
- 541 (II) all-terrain type II vehicle as defined in Section 41-22-2; or
- 542 (III) all-terrain type III vehicle as defined in Section 41-22-2;
- 543 (B) is required to be registered in accordance with Title 41, Chapter 22,
- 544 Off-highway Vehicles; and
- 545 (C) has:
- 546 (I) an engine with more than 150 cubic centimeters displacement;
- 547 (II) a motor that produces more than five horsepower; or
- 548 (III) an electric motor; and
- 549 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a
- 550 snowmobile.
- 551 (b) "Camper" means a camper:
- 552 (i) as defined in Section 41-1a-102; and
- 553 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 554 Registration.
- 555 (c)(i) "Canoe" means a vessel that:
- 556 (A) is long and narrow;
- 557 (B) has curved sides; and
- 558 (C) is tapered:
- 559 (I) to two pointed ends; or
- 560 (II) to one pointed end and is blunt on the other end; and
- 561 (ii) "canoe" includes:
- 562 (A) a collapsible inflatable canoe;
- 563 (B) a kayak;
- 564 (C) a racing shell;
- 565 (D) a rowing scull; or
- 566 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an
- 567 outboard motor.
- 568 (d) "Dealer" means the same as that term is defined in Section 41-1a-102.
- 569 (e) "Jon boat" means a vessel that:

- 570 (i) has a square bow; and
571 (ii) has a flat bottom.
- 572 (f) "Motor vehicle" means the same as that term is defined in Section 41-22-2.
573 (g) "Other motorcycle" means a motor vehicle that:
574 (i) is:
575 (A) a motorcycle as defined in Section 41-1a-102; and
576 (B) designed primarily for use and operation over unimproved terrain;
577 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
578 Registration; and
579 (iii) has:
580 (A) an engine with more than 150 cubic centimeters displacement; or
581 (B) a motor that produces more than five horsepower.
- 582 (h)(i) "Other trailer" means a portable vehicle without motive power that is primarily
583 used:
584 (A) to transport tangible personal property; and
585 (B) for a purpose other than a commercial purpose; and
586 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
587 for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what
588 constitutes a purpose other than a commercial purpose.
- 589 (i) "Outboard motor" means the same as that term is defined in Section 41-1a-102.
590 (j) "Park model recreational vehicle" means the same as that term is defined in Section
591 41-1a-102.
- 592 (k) "Personal watercraft" means a personal watercraft:
593 (i) as defined in Section 73-18-2; and
594 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
595 Boating Act.
- 596 (l)(i) "Pontoon" means a vessel that:
597 (A) is:
598 (I) supported by one or more floats; and
599 (II) propelled by either inboard or outboard power; and
600 (B) is not:
601 (I) a houseboat; or
602 (II) a collapsible inflatable vessel[;and] .
603 (ii) ~~in~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,

- 604 the commission may by rule define the term "houseboat."
- 605 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption,
606 or reduction:
- 607 (i) of all or a portion of a qualifying payment;
- 608 (ii) granted by a county during the refund period; and
- 609 (iii) received by a qualifying person.
- 610 (n)(i) "Qualifying payment" means the payment made:
- 611 (A) of a uniform statewide fee in accordance with this section:
- 612 (I) by a qualifying person;
- 613 (II) to a county; and
- 614 (III) during the refund period; and
- 615 (B) on an item of qualifying tangible personal property~~[; and]~~ .
- 616 (ii) ~~[if]~~ If a qualifying person received a qualifying adjustment, exemption, or
617 reduction for an item of qualifying tangible personal property, the qualifying
618 payment for that qualifying tangible personal property is equal to the difference
619 between:
- 620 (A) the payment described in this Subsection (1)(n) for that item of qualifying
621 tangible personal property; and
- 622 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 623 (o) "Qualifying person" means a person that paid a uniform statewide fee:
- 624 (i) during the refund period;
- 625 (ii) in accordance with this section; and
- 626 (iii) on an item of qualifying tangible personal property.
- 627 (p) "Qualifying tangible personal property" means a:
- 628 (i) qualifying vehicle; or
- 629 (ii) qualifying watercraft.
- 630 (q) "Qualifying vehicle" means:
- 631 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
632 centimeters but 150 or less cubic centimeters;
- 633 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
634 centimeters but 150 or less cubic centimeters;
- 635 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
636 centimeters but 150 or less cubic centimeters;
- 637 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters

- 638 but 150 or less cubic centimeters; or
- 639 (v) a street motorcycle with an engine displacement that is 100 or more cubic
640 centimeters but 150 or less cubic centimeters.
- 641 (r) "Qualifying watercraft" means a:
- 642 (i) canoe;
- 643 (ii) collapsible inflatable vessel;
- 644 (iii) jon boat;
- 645 (iv) pontoon;
- 646 (v) sailboat; or
- 647 (vi) utility boat.
- 648 (s) "Refund period" means the time period:
- 649 (i) beginning on January 1, 2006; and
- 650 (ii) ending on December 29, 2006.
- 651 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 652 (u)(i) "Small motor vehicle" means a motor vehicle that:
- 653 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 654 (B) has:
- 655 (I) an engine with 150 or less cubic centimeters displacement; or
- 656 (II) a motor that produces five or less horsepower~~;~~ ~~and~~ .
- 657 (ii) ~~in~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
658 the commission may by rule develop a process for an owner of a motor vehicle to
659 certify whether the motor vehicle has:
- 660 (A) an engine with 150 or less cubic centimeters displacement; or
- 661 (B) a motor that produces five or less horsepower.
- 662 (v) "Snowmobile" means a motor vehicle that:
- 663 (i) is a snowmobile as defined in Section 41-22-2;
- 664 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
665 Vehicles; and
- 666 (iii) has:
- 667 (A) an engine with more than 150 cubic centimeters displacement; or
- 668 (B) a motor that produces more than five horsepower.
- 669 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
670 41-6a-102.
- 671 (x) "Street motorcycle" means a motor vehicle that:

- 672 (i) is:
- 673 (A) a motorcycle as defined in Section 41-1a-102; and
- 674 (B) designed primarily for use and operation on highways;
- 675 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 676 Registration; and
- 677 (iii) has:
- 678 (A) an engine with more than 150 cubic centimeters displacement; or
- 679 (B) a motor that produces more than five horsepower.
- 680 (y) "Tangible personal property owner" means a person that owns an item of qualifying
- 681 tangible personal property.
- 682 (z) "Tent trailer" means a portable vehicle without motive power that:
- 683 (i) is constructed with collapsible side walls that:
- 684 (A) fold for towing by a motor vehicle; and
- 685 (B) unfold at a campsite;
- 686 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
- 687 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 688 Registration; and
- 689 (iv) does not require a special highway movement permit when drawn by a
- 690 self-propelled motor vehicle.
- 691 (aa)(i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
- 692 trailer:
- 693 (A) as defined in Section 41-1a-102; and
- 694 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part
- 695 2, Registration; and
- 696 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
- 697 (A) a camper; or
- 698 (B) a tent trailer.
- 699 (bb)(i) "Utility boat" means a vessel that:
- 700 (A) has:
- 701 (I) two or three bench seating;
- 702 (II) an outboard motor; and
- 703 (III) a hull made of aluminum, fiberglass, or wood; and
- 704 (B) does not have:
- 705 (I) decking;

- 706 (II) a permanent canopy; or
- 707 (III) a floor other than the hull; and
- 708 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible
- 709 inflatable vessel.
- 710 (cc) "Vessel" means a vessel:
 - 711 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
 - 712 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State
 - 713 Boating Act.
- 714 (2)(a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
- 715 beginning on January 1, 2006, the tangible personal property described in Subsection
- 716 (2)(b) is:
 - 717 (i) exempt from the tax imposed by Section 59-2-103; and
 - 718 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees
 - 719 as provided in this section.
- 720 (b) The following tangible personal property applies to Subsection (2)(a) if that tangible
- 721 personal property is required to be registered with the state:
 - 722 (i) an all-terrain vehicle;
 - 723 (ii) a camper;
 - 724 (iii) an other motorcycle;
 - 725 (iv) an other trailer;
 - 726 (v) a personal watercraft;
 - 727 (vi) a small motor vehicle;
 - 728 (vii) a snowmobile;
 - 729 (viii) a street motorcycle;
 - 730 (ix) a tent trailer;
 - 731 (x) a travel trailer;
 - 732 (xi) a park model recreational vehicle; and
 - 733 (xii) a vessel if that vessel is less than 31 feet in length as determined under
 - 734 Subsection (8).
- 735 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform
- 736 statewide fees are:
 - 737 (a) for a snowmobile:

738 Age of Snowmobile	Uniform Statewide Fee
739 12 or more years	\$10

740	9 or more years but less than 12 years	\$20
741	6 or more years but less than 9 years	\$30
742	3 or more years but less than 6 years	\$35
743	Less than 3 years	\$45

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

746	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
747	12 or more years	\$4
748	9 or more years but less than 12 years	\$8
749	6 or more years but less than 9 years	\$12
750	3 or more years but less than 6 years	\$14
751	Less than 3 years	\$18

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

753	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
754	12 or more years	\$4
755	9 or more years but less than 12 years	\$14
756	6 or more years but less than 9 years	\$20
757	3 or more years but less than 6 years	\$28
758	Less than 3 years	\$38

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

760	Age of Camper or Tent Trailer	Uniform Statewide Fee
761	12 or more years	\$10
762	9 or more years but less than 12 years	\$25
763	6 or more years but less than 9 years	\$35
764	3 or more years but less than 6 years	\$50
765	Less than 3 years	\$70

766 (e) for an other trailer:

767	Age of Other Trailer	Uniform Statewide Fee
-----	----------------------	-----------------------

768	12 or more years	\$10
769	9 or more years but less than 12 years	\$15
770	6 or more years but less than 9 years	\$20
771	3 or more years but less than 6 years	\$25
772	Less than 3 years	\$30

773 (f) for a personal watercraft:

774	Age of Personal Watercraft	Uniform Statewide Fee
775	12 or more years	\$5
776	9 or more years but less than 12 years	\$13
777	6 or more years but less than 9 years	\$18
778	3 or more years but less than 6 years	\$23
779	Less than 3 years	\$28

780 (g) for a small motor vehicle:

781	Age of Small Motor Vehicle	Uniform Statewide Fee
782	6 or more years	\$10
783	3 or more years but less than 6 years	\$15
784	Less than 3 years	\$25

785 (h) for a street motorcycle:

786	Age of Street Motorcycle	Uniform Statewide Fee
787	12 or more years	\$10
788	9 or more years but less than 12 years	\$35
789	6 or more years but less than 9 years	\$50
790	3 or more years but less than 6 years	\$70
791	Less than 3 years	\$95

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

793	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
794	12 or more years	\$20
795	9 or more years but less than 12 years	\$65
796	6 or more years but less than 9 years	\$90

797	3 or more years but less than 6 years	\$135
798	Less than 3 years	\$175

799 (j) \$5 regardless of the age of the vessel if the vessel is:

800 (i) less than 15 feet in length;

801 (ii) a canoe;

802 (iii) a jon boat; or

803 (iv) a utility boat;

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

805	Length of Vessel	Uniform Statewide Fee
806	15 feet or more in length but less than 19 feet in length	\$8
807	19 feet or more in length but less than 23 feet in length	\$13
808	23 feet or more in length but less than 27 feet in length	\$20
809	27 feet or more in length but less than 31 feet in length	\$38

810 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

811 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

812	Age of Vessel	Uniform Statewide Fee
813	12 or more years	\$13
814	9 or more years but less than 12 years	\$33
815	6 or more years but less than 9 years	\$40
816	3 or more years but less than 6 years	\$55
817	Less than 3 years	\$75

818 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

819 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

820	Age of Vessel	Uniform Statewide Fee
821	12 or more years	\$25
822	9 or more years but less than 12 years	\$60
823	6 or more years but less than 9 years	\$88
824	3 or more years but less than 6 years	\$110
825	Less than 3 years	\$138

826 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,

827 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

828	Age of Vessel	Uniform Statewide Fee
829	12 or more years	\$50
830	9 or more years but less than 12 years	\$90
831	6 or more years but less than 9 years	\$120
832	3 or more years but less than 6 years	\$155
833	Less than 3 years	\$200

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

836	Age of Vessel	Uniform Statewide Fee
837	12 or more years	\$60
838	9 or more years but less than 12 years	\$125
839	6 or more years but less than 9 years	\$175
840	3 or more years but less than 6 years	\$250
841	Less than 3 years	\$350

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

844 (a) for a street motorcycle:

845	Age of Street Motorcycle	Uniform Statewide Fee
846	12 or more years	\$7.75
847	9 or more years but less than 12 years	\$27
848	6 or more years but less than 9 years	\$38.50
849	3 or more years but less than 6 years	\$54
850	Less than 3 years	\$73

851 (b) for a small motor vehicle:

852	Age of Small Motor Vehicle	Uniform Statewide Fee
853	6 or more years	\$7.75
854	3 or more years but less than 6 years	\$11.50
855	Less than 3 years	\$19.25

- 856 (5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform
857 statewide fees imposed by this section that is brought into the state shall, as a condition
858 of registration, be subject to the uniform statewide fees unless all property taxes or
859 uniform fees imposed by the state of origin have been paid for the current calendar year.
- 860 (6)(a) Subject to Subsection (6)(b), for a vehicle registered for a 24-month period as
861 provided in Section 41-1a-215.5, the uniform statewide fee amounts imposed by this
862 section are double the amounts due for the same vehicle registered for a 12-month
863 period.
- 864 (b) For a vehicle registered for a 24-month period as provided in Section 41-1a-215.5, if
865 the 24-month term extends from one age bracket to another age bracket as described
866 in this section, the person shall pay the sum of:
- 867 (i) the uniform statewide fee amount for the first year corresponding to the age
868 bracket applicable for the first 12 months of the registration period; and
- 869 (ii) the uniform statewide fee amount for the second year corresponding to the age
870 bracket applicable for the second 12 months of the registration period.
- 871 (c) For a vehicle registered for the lifetime of the vehicle as provided in Section
872 41-1a-215.5, unless exempted from a uniform statewide fee under this section, the
873 person shall pay a uniform statewide fee equal to the sum of the next-succeeding four
874 years corresponding to the applicable age brackets for the vehicle.
- 875 (7)(a) The revenues collected in each county from the uniform statewide fees imposed
876 by this section shall be distributed by the county to each taxing entity in which each
877 item of tangible personal property subject to the uniform statewide fees is located in
878 the same proportion in which revenues collected from the ad valorem property tax are
879 distributed.
- 880 (b) Each taxing entity described in Subsection (7)(a) that receives revenues from the
881 uniform statewide fees imposed by this section shall distribute the revenues in the
882 same proportion in which revenues collected from the ad valorem property tax are
883 distributed.
- 884 (8)(a) For purposes of the uniform statewide fee imposed by this section, the length of a
885 vessel shall be determined as provided in this Subsection (8).
- 886 (b)(i) Except as provided in Subsection (8)(b)(ii), the length of a vessel shall be
887 measured as follows:
- 888 (A) the length of a vessel shall be measured in a straight line; and
- 889 (B) the length of a vessel is equal to the distance between the bow of the vessel

- 890 and the stern of the vessel.
- 891 (ii) Notwithstanding Subsection (8)(b)(i), the length of a vessel may not include the
892 length of:
- 893 (A) a swim deck;
- 894 (B) a ladder;
- 895 (C) an outboard motor; or
- 896 (D) an appurtenance or attachment similar to Subsections (8)(b)(ii)(A) through (C)
897 as determined by the commission by rule.
- 898 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
899 the commission may by rule define what constitutes an appurtenance or
900 attachment similar to Subsections (8)(b)(ii)(A) through (C).
- 901 (c) The length of a vessel:
- 902 (i)(A) for a new vessel, is the length:
- 903 (I) listed on the manufacturer's statement of origin if the length of the vessel
904 measured under Subsection (8)(b) is equal to the length of the vessel listed
905 on the manufacturer's statement of origin; or
- 906 (II) listed on a form submitted to the commission by a dealer in accordance
907 with Subsection (8)(d) if the length of the vessel measured under Subsection
908 (8)(b) is not equal to the length of the vessel listed on the manufacturer's
909 statement of origin; or
- 910 (B) for a vessel other than a new vessel, is the length:
- 911 (I) corresponding to the model number if the length of the vessel measured
912 under Subsection (8)(b) is equal to the length of the vessel determined by
913 reference to the model number; or
- 914 (II) listed on a form submitted to the commission by an owner of the vessel in
915 accordance with Subsection (8)(d) if the length of the vessel measured
916 under Subsection (8)(b) is not equal to the length of the vessel determined
917 by reference to the model number; and
- 918 (ii)(A) is determined at the time of the:
- 919 (I) first registration as defined in Section 41-1a-102 that occurs on or after
920 January 1, 2006; or
- 921 (II) first renewal of registration that occurs on or after January 1, 2006; and
- 922 ~~[(B)]~~ (iii) may be determined after the time described in Subsection (8)(c)(ii)(A) only
923 if the commission requests that a dealer or an owner submit a form to the

- 924 commission in accordance with Subsection (8)(d).
- 925 (d)(i) A form under Subsection (8)(c) shall:
- 926 (A) be developed by the commission;
- 927 (B) be provided by the commission to:
- 928 (I) a dealer; or
- 929 (II) an owner of a vessel;
- 930 (C) provide for the reporting of the length of a vessel;
- 931 (D) be submitted to the commission at the time the length of the vessel is
- 932 determined in accordance with Subsection (8)(c)(ii);
- 933 (E) be signed by:
- 934 (I) if the form is submitted by a dealer, that dealer; or
- 935 (II) if the form is submitted by an owner of the vessel, an owner of the vessel;
- 936 and
- 937 (F) include a certification that the information set forth in the form is true.
- 938 (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under
- 939 oath and subject to the same penalties as provided by law for perjury.
- 940 (iii)(A) A dealer or an owner that submits a form to the commission under
- 941 Subsection (8)(c) is considered to have given the dealer's or owner's consent to
- 942 an audit or review by:
- 943 (I) the commission;
- 944 (II) the county assessor; or
- 945 (III) the commission and the county assessor.
- 946 (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the
- 947 acceptance of any form.
- 948 (9)(a) A county that collected a qualifying payment from a qualifying person during the
- 949 refund period shall issue a refund to the qualifying person as described in Subsection
- 950 (9)(b) if:
- 951 (i) the difference described in Subsection (9)(b) is \$1 or more; and
- 952 (ii) the qualifying person submitted a form in accordance with Subsections (9)(c) and
- 953 (d).
- 954 (b) The refund amount shall be calculated as follows:
- 955 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 956 (A) the qualifying payment the qualifying person paid on the qualifying vehicle
- 957 during the refund period; and

- 958 (B) the amount of the statewide uniform fee:
- 959 (I) for that qualifying vehicle; and
- 960 (II) that the qualifying person would have been required to pay:
- 961 (Aa) during the refund period; and
- 962 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
- 963 Session, Chapter 3, Section 1, been in effect during the refund period;
- 964 and
- 965 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
- 966 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
- 967 during the refund period; and
- 968 (B) the amount of the statewide uniform fee:
- 969 (I) for that qualifying watercraft; and
- 970 (II) that the qualifying person would have been required to pay:
- 971 (Aa) during the refund period; and
- 972 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special
- 973 Session, Chapter 3, Section 1, been in effect during the refund period.
- 974 (c) Before the county issues a refund to the qualifying person in accordance with
- 975 Subsection (9)(a) the qualifying person shall submit a form to the county to verify the
- 976 qualifying person is entitled to the refund.
- 977 (d)(i) A form under Subsection (9)(c) or (10) shall:
- 978 (A) be developed by the commission;
- 979 (B) be provided by the commission to the counties;
- 980 (C) be provided by the county to the qualifying person or tangible personal
- 981 property owner;
- 982 (D) provide for the reporting of the following:
- 983 (I) for a qualifying vehicle:
- 984 (Aa) the type of qualifying vehicle; and
- 985 (Bb) the amount of cubic centimeters displacement; and
- 986 (II) for a qualifying watercraft:
- 987 (Aa) the length of the qualifying watercraft;
- 988 (Bb) the age of the qualifying watercraft; and
- 989 (Cc) the type of qualifying watercraft;
- 990 (E) be signed by the qualifying person or tangible personal property owner; and
- 991 (F) include a certification that the information set forth in the form is true.

992 (ii) A certification made under Subsection (9)(d)(i)(F) is considered as if made under
993 oath and subject to the same penalties as provided by law for perjury.

994 (iii)(A) A qualifying person or tangible personal property owner that submits a
995 form to a county under Subsection (9)(c) or (10) is considered to have given
996 the qualifying person's consent to an audit or review by:

997 (I) the commission;

998 (II) the county assessor; or

999 (III) the commission and the county assessor.

1000 (B) The consent described in Subsection (9)(d)(iii)(A) is a condition to the
1001 acceptance of any form.

1002 (e) The county shall make changes to the commission's records with the information
1003 received by the county from the form submitted in accordance with Subsection (9)(c).

1004 (10) A county shall change its records regarding an item of qualifying tangible personal
1005 property if the tangible personal property owner submits a form to the county in
1006 accordance with Subsection (9)(d).

1007 (11)(a) For purposes of this Subsection (11), "owner of tangible personal property"
1008 means a person that was required to pay a uniform statewide fee:

1009 (i) during the refund period;

1010 (ii) in accordance with this section; and

1011 (iii) on an item of tangible personal property subject to the uniform statewide fees
1012 imposed by this section.

1013 (b) A county that collected revenues from uniform statewide fees imposed by this
1014 section during the refund period shall notify an owner of tangible personal property:

1015 (i) of the tangible personal property classification changes made to this section
1016 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;

1017 (ii) that the owner of tangible personal property may obtain and file a form to modify
1018 the county's records regarding the owner's tangible personal property; and

1019 (iii) that the owner may be entitled to a refund pursuant to Subsection (9).

1020 Section 10. **Effective Date.**

1021 This bill takes effect on January 1, 2027.