

1                   **TAXES AND FEES ON EMERGENCY MEDICAL AIRCRAFT**

2                                   2012 GENERAL SESSION

3                                   STATE OF UTAH

4                                   **Chief Sponsor: Patrick Painter**

5                                   Senate Sponsor: Curtis S. Bramble

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7 **LONG TITLE**

8 **General Description:**

9           This bill changes fees imposed on certain aircraft.

10 **Highlighted Provisions:**

11           This bill:

- 12           ▶ changes the registration fee imposed on certain emergency medical aircraft; and
- 13           ▶ makes technical changes.

14 **Money Appropriated in this Bill:**

15           None

16 **Other Special Clauses:**

17           This bill provides an immediate effective date.

18           This bill has retrospective operation to January 1, 2012.

19 **Utah Code Sections Affected:**

20 **AMENDS:**

21           **72-10-110**, as last amended by Laws of Utah 2011, Chapter 171

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

24           Section 1. Section **72-10-110** is amended to read:

25           **72-10-110. Aircraft registration information requirements -- Registration fee --**

26 **Administration -- Partial year registration.**

27           (1) All applications for aircraft registration shall contain:

28           (a) a description of the aircraft, including:

29           (i) the manufacturer or builder;

30 (ii) the aircraft registration number, type, year of manufacture, or if an experimental  
31 aircraft, the year the aircraft was completed and certified for air worthiness by an inspector of  
32 the Federal Aviation Administration; and

33 (iii) gross weight;

34 (b) the name and address of the owner of the aircraft; and

35 (c) where the aircraft is located, or the address where the aircraft is usually used or  
36 based.

37 (2) (a) Except as provided in Subsection (3), at the time application is made for  
38 registration or renewal of registration of an aircraft under this chapter, an annual registration  
39 fee of 0.4% of the average wholesale value of the aircraft shall be paid.

40 (b) For purposes of calculating the value of the aircraft under Subsection (2)(a) or  
41 (3)(d), the Tax Commission shall use the average wholesale value as stated in the Aircraft  
42 Bluebook Price Digest.

43 (3) (a) ~~[Notwithstanding Subsection (2),]~~ An annual registration fee of \$100 is imposed  
44 on the following aircraft [shall pay an annual registration fee of \$100]:

45 (i) an aircraft not listed in the Aircraft Bluebook Price Digest; ~~[or]~~

46 (ii) an experimental aircraft~~[-]; or~~

47 (iii) a helicopter that is used:

48 (A) exclusively by an entity that is exempt from federal income taxation under Section  
49 501(c)(3), Internal Revenue Code, and exempt from property taxation under Title 59, Chapter  
50 2, Property Tax Act; and

51 (B) for the emergency transportation of medical patients for at least 95% of its flight  
52 time.

53 (b) ~~[Notwithstanding Subsection (2), an]~~ An annual registration fee is imposed on an  
54 aircraft 50 years or older [shall pay] equal to the lesser of:

55 (i) \$100; or

56 (ii) the ~~[uniform]~~ annual registration fee provided for under Subsection (2)(a).

57 (c) ~~[Notwithstanding Subsection (2), an]~~ An aircraft that does not have a valid

58 airworthiness certificate for a period of six months or more:

59 (i) may not apply for a certificate of registration required under Section 72-10-109; and

60 (ii) is exempt from ~~[paying a]~~ an annual registration fee until the aircraft has a valid  
61 airworthiness certificate.

62 (d) ~~[Notwithstanding Subsection (2), an aircraft shall pay an]~~ An annual registration  
63 fee of .25% of the average wholesale value of the aircraft [if] is imposed on an aircraft if the  
64 aircraft is:

65 (i) used by an air charter service for air charter; and

66 (ii) owned by a person other than the air charter service.

67 (4) (a) The Tax Commission shall provide a registration card to an owner of an aircraft  
68 if:

69 (i) the owner complies with the registration requirements of this section; and

70 (ii) the owner of the aircraft states that the aircraft has a valid airworthiness certificate.

71 (b) An owner of an aircraft shall carry the registration card in the registered aircraft.

72 (5) The registration fees assessed under this chapter shall be collected by the Tax  
73 Commission to be distributed as provided in Subsection (6).

74 (6) After deducting the costs of administering all aircraft registrations under this  
75 chapter, the Tax Commission shall deposit all remaining aircraft registration fees in the  
76 Aeronautics Restricted Account created by Section 72-2-126.

77 (7) Aircraft which are registered under this chapter for less than a full calendar year  
78 shall be charged a registration fee which is reduced in proportion to the fraction of the calendar  
79 year during which the aircraft is registered in this state.

80 (8) (a) The Utah Division of Aeronautics shall maintain a statewide database of all  
81 aircraft based within the state.

82 (b) On or before October 1 of each year, the Utah Division of Aeronautics shall  
83 provide the Tax Commission with the data the Tax Commission requires from the database  
84 described in Subsection (8)(a).

85 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

86 commission may by rule define the contents of the database described in Subsection (8)(a).

87 (d) The Tax Commission shall annually provide the Utah Division of Aeronautics a list  
88 of all aircraft registered in this state.

89 (9) The Tax Commission may suspend or revoke a registration if it determines that the  
90 required fee has not been paid and the fee is not paid upon reasonable notice and demand.

91 **Section 2. Effective date -- Retrospective operation.**

92 (1) If approved by two-thirds of all the members elected to each house, this bill takes  
93 effect upon approval by the governor, or the day following the constitutional time limit of Utah  
94 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto,  
95 the date of veto override.

96 (2) This bill has retrospective operation to January 1, 2012.