

1 **UNIFORM FEE IN LIEU OF AD VALOREM TAX**
2 **AMENDMENTS**

3 2018 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Norman K. Thurston**

6 Senate Sponsor: _____

8 **LONG TITLE**

9 **General Description:**

10 This bill prohibits collection of the uniform fee in lieu of ad valorem tax on a vehicle
11 more than once per calendar year.

12 **Highlighted Provisions:**

13 This bill:

- 14 ▶ prohibits collection of the uniform fee in lieu of ad valorem tax on a vehicle more
- 15 than once per calendar year; and
- 16 ▶ provides instructions to limit the collection of the uniform fee in lieu of ad valorem
- 17 tax on a vehicle registered for six months.

18 **Money Appropriated in this Bill:**

19 None

20 **Other Special Clauses:**

21 This bill provides a special effective date.

22 **Utah Code Sections Affected:**

23 AMENDS:

24 **59-2-405.1**, as last amended by Laws of Utah 2012, Chapter 397

25 **59-2-407**, as last amended by Laws of Utah 2005, Chapters 217 and 244

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



28 Section 1. Section 59-2-405.1 is amended to read:

29 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**

30 **Distribution of revenues -- Appeals.**

31 (1) The property described in Subsection (2) is exempt from ad valorem property taxes
32 pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).

33 (2) (a) Except as provided in Subsection (2)(b) and subject to Subsection (6), there is
34 levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:

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

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

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

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

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

42 (i) aircraft;

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

44 (A) Section 59-2-405;

45 (B) Section 59-2-405.2; or

46 (C) Section 59-2-405.3; and

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

49 (3) (a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999,
50 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

57 (b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this

58 section is as follows:

59	Age of Vehicle	Uniform Fee
60	12 or more years	\$7.75
61	9 or more years but less than 12 years	\$38.50
62	6 or more years but less than 9 years	\$61.50
63	3 or more years but less than 6 years	\$84.75
64	Less than 3 years	\$115.50

65 (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a
 66 motor vehicle issued a temporary sports event registration certificate in accordance with
 67 Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period
 68 specified on the temporary sports event registration certificate regardless of the age of the
 69 motor vehicle.

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

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

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

81 (6) (a) Except for a vehicle registered under Section 41-1a-215.5, the uniform fee in
 82 lieu of the ad valorem tax described and levied in this section may only be collected once per
 83 calendar year per vehicle.

84 (b) For a vehicle registered under Section 41-1a-215.5, the uniform fee in lieu of ad
 85 valorem tax described and levied in this section may be collected twice per calendar year per
 86 vehicle, except that the total amount collected during a calendar year may not exceed an
 87 amount equal to twice the amount described in Subsection (3)(b) corresponding to the vehicle

88 being registered.

89 Section 2. Section **59-2-407** is amended to read:

90 **59-2-407. Administration of uniform fees.**

91 (1) (a) Except as provided in Subsection **59-2-405**(4) or **59-2-405.3**(4), the uniform fee
92 authorized in Sections **59-2-404**, **59-2-405**, and **59-2-405.3** shall be assessed at the same time
93 and in the same manner as ad valorem personal property taxes under Chapter 2, Part 13,
94 Collection of Taxes, except that in listing personal property subject to the uniform fee with real
95 property as permitted by Section **59-2-1302**, the assessor or, if this duty has been reassigned in
96 an ordinance under Section **17-16-5.5**, the treasurer shall list only the amount of the uniform
97 fee due, and not the taxable value of the property subject to the uniform fee.

98 (b) Except as provided in [~~Subsection~~] Subsections **59-2-405.1**(4) and (6), the uniform
99 fee imposed by Section **59-2-405.1** shall be assessed at the time of:

100 (i) registration as defined in Section **41-1a-102**; and

101 (ii) renewal of registration.

102 (c) Except as provided in Subsection **59-2-405.2**(4), the uniform statewide fee imposed
103 by Section **59-2-405.2** shall be assessed at the time of:

104 (i) registration as defined in Section **41-1a-102**; and

105 (ii) renewal of registration.

106 (2) The remedies for nonpayment of the uniform fees authorized by Sections **59-2-404**,
107 **59-2-405**, **59-2-405.1**, **59-2-405.2**, and **59-2-405.3** shall be the same as those provided in
108 Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

109 Section 3. **Effective date.**

110 This bill takes effect on January 1, 2019.