

**MOTOR HOME STATEWIDE FEE AMENDMENTS**

2018 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Curtis S. Bramble**

House Sponsor: Mike Schultz

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to the uniform statewide fee for a motor home.

**Highlighted Provisions:**

This bill:

- ▶ enacts an age-based uniform statewide fee for motor homes; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-2-405.3**, as last amended by Laws of Utah 2011, Chapter 180

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

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

Section 1. Section **59-2-405.3** is amended to read:

**59-2-405.3. Uniform statewide fee on motor homes -- Distribution of revenues.**

(1) For purposes of this section, "motor home" means:

(a) a motor home, as defined in Section **13-14-102**, that is required to be registered with the state; or

(b) a self-propelled vehicle that is:

30 (i) modified for primary use as a temporary dwelling for travel, recreational, or  
31 vacation use; and

32 (ii) required to be registered with the state.

33 (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),  
34 [~~beginning on January 1, 2006,~~] a motor home is:

35 (a) exempt from the tax imposed by Section 59-2-103; and

36 (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide [~~fee~~  
37 ~~as provided~~] fee described in Subsection (3).

38 [~~(3) The uniform statewide fee described in Subsection (2)(b) is:~~]

39 [~~(a) beginning on January 1, 2006, and ending December 31, 2007, 1.25% of the fair~~  
40 ~~market value of the motor home, as established by the commission; and]~~

41 [~~(b) beginning on January 1, 2008, 1% of the fair market value of the motor home, as~~  
42 ~~established by the commission.]~~

43 (3) The uniform statewide fee for a motor home is:

<u>Age of Motor Home</u>	<u>Uniform Statewide Fee</u>
<u>15 or more years</u>	<u>\$90</u>
<u>12 or more years but less than 15 years</u>	<u>\$180</u>
<u>9 or more years but less than 12 years</u>	<u>\$315</u>
<u>6 or more years but less than 9 years</u>	<u>\$425</u>
<u>3 or more years but less than 6 years</u>	<u>\$540</u>
<u>Less than 3 years</u>	<u>\$690</u>

51 (4) [~~(a)~~] Notwithstanding Section 59-2-407 [~~and subject to Subsection (4)(b)~~], a motor  
52 home subject to the uniform statewide fee imposed by this section that is brought into the state  
53 shall, as a condition of registration, be subject to the uniform statewide fee unless all property  
54 taxes or uniform fees imposed by the state of origin have been paid for the current calendar  
55 year.

56 [~~(b) Subsection (4)(a) does not apply to a motor home that is:]~~

57           ~~[(i) brought into the state for the sole purpose of selling the motor home to a licensed~~  
58 ~~dealer; and]~~

59           ~~[(ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.]~~

60           (5) (a) Each county shall distribute the revenue collected by the county from the  
61 uniform statewide fee imposed by this section to each taxing entity in which each motor home  
62 subject to the uniform statewide fee is located in the same proportion in which revenue  
63 collected from the ad valorem property tax is distributed.

64           (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the  
65 uniform statewide fee imposed by this section shall distribute the revenue in the same  
66 proportion in which revenue collected from the ad valorem property tax is distributed.

67           (6) An appeal relating to the uniform statewide fee imposed on a motor home by this  
68 section shall be filed pursuant to Section 59-2-1005.

69           Section 2. Section 59-2-407 is amended to read:

70           **59-2-407. Administration of uniform fees.**

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

78           (b) Except as provided in [~~Subsection~~] Subsections 59-2-405.1(4), 59-2-405.2(5), and  
79 59-2-405.3(4), the uniform fee imposed by Section 59-2-405.1, 59-2-405.2, or 59-2-405.3 shall  
80 be assessed at the time of:

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

82           (ii) renewal of registration.

83           ~~[(c) Except as provided in Subsection 59-2-405.2(4), the uniform statewide fee~~  
84 ~~imposed by Section 59-2-405.2 shall be assessed at the time of:]~~

85            [~~(i) registration as defined in Section 41-1a-102; and~~]

86            [~~(ii) renewal of registration.~~]

87            (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-404,

88 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3 shall be the same as those provided in

89 Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

90            Section 3. **Effective date.**

91            This bill takes effect on January 1, 2019.