

RECREATIONAL VEHICLE GRANT PROGRAM

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jeffrey D. Stenquist

Senate Sponsor: _____

LONG TITLE

General Description:

This bill creates the Recreational Vehicle Grant Program and establishes funding for the program.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ creates the Recreational Vehicle Account and requires the State Tax Commission to deposit a portion of certain funds into the account;
- ▶ creates the Recreational Vehicle Grant Program within the Division of Outdoor Recreation;
- ▶ creates the Recreational Vehicle Grant Advisory Committee and sets committee rules and procedures;
- ▶ provides the Division of Outdoor Recreation with rulemaking authority related to the Recreational Vehicle Grant Program; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:



28 AMENDS:

29 **59-2-405.2**, as last amended by Laws of Utah 2023, Chapter 159

30 **59-2-405.3**, as last amended by Laws of Utah 2018, Chapter 432

31 **79-7-102**, as last amended by Laws of Utah 2022, Chapter 68

32 ENACTS:

33 **79-7-601**, Utah Code Annotated 1953

34 **79-7-602**, Utah Code Annotated 1953

35 **79-7-603**, Utah Code Annotated 1953

36 **79-7-604**, Utah Code Annotated 1953



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

39 Section 1. Section **59-2-405.2** is amended to read:

40 **59-2-405.2. Definitions -- Uniform statewide fee on certain tangible personal**
41 **property -- Distribution of revenues -- Rulemaking authority -- Determining the length of**
42 **a vessel.**

43 (1) As used in this section:

44 (a) (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor
45 vehicle that:

46 (A) is an:

47 (I) all-terrain type I vehicle as defined in Section **41-22-2**;

48 (II) all-terrain type II vehicle as defined in Section **41-22-2**; or

49 (III) all-terrain type III vehicle as defined in Section **41-22-2**;

50 (B) is required to be registered in accordance with Title 41, Chapter 22, Off-highway

51 Vehicles; and

52 (C) has:

53 (I) an engine with more than 150 cubic centimeters displacement;

54 (II) a motor that produces more than five horsepower; or

55 (III) an electric motor; and

56 (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a
57 snowmobile.

58 (b) "Camper" means a camper:

- 59 (i) as defined in Section 41-1a-102; and
- 60 (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 61 Registration.
- 62 (c) (i) "Canoe" means a vessel that:
- 63 (A) is long and narrow;
- 64 (B) has curved sides; and
- 65 (C) is tapered:
- 66 (I) to two pointed ends; or
- 67 (II) to one pointed end and is blunt on the other end; and
- 68 (ii) "canoe" includes:
- 69 (A) a collapsible inflatable canoe;
- 70 (B) a kayak;
- 71 (C) a racing shell;
- 72 (D) a rowing scull; or
- 73 (E) notwithstanding the definition of vessel in Subsection (1)(cc), a canoe with an
- 74 outboard motor.
- 75 (d) "Dealer" is as defined in Section 41-1a-102.
- 76 (e) "Jon boat" means a vessel that:
- 77 (i) has a square bow; and
- 78 (ii) has a flat bottom.
- 79 (f) "Motor vehicle" is as defined in Section 41-22-2.
- 80 (g) "Other motorcycle" means a motor vehicle that:
- 81 (i) is:
- 82 (A) a motorcycle as defined in Section 41-1a-102; and
- 83 (B) designed primarily for use and operation over unimproved terrain;
- 84 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 85 Registration; and
- 86 (iii) has:
- 87 (A) an engine with more than 150 cubic centimeters displacement; or
- 88 (B) a motor that produces more than five horsepower.
- 89 (h) (i) "Other trailer" means a portable vehicle without motive power that is primarily

90 used:

91 (A) to transport tangible personal property; and

92 (B) for a purpose other than a commercial purpose; and

93 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for

94 purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a

95 purpose other than a commercial purpose.

96 (i) "Outboard motor" is as defined in Section 41-1a-102.

97 (j) "Park model recreational vehicle" is as defined in Section 41-1a-102.

98 (k) "Personal watercraft" means a personal watercraft:

99 (i) as defined in Section 73-18-2; and

100 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

101 Boating Act.

102 (l) (i) "Pontoon" means a vessel that:

103 (A) is:

104 (I) supported by one or more floats; and

105 (II) propelled by either inboard or outboard power; and

106 (B) is not:

107 (I) a houseboat; or

108 (II) a collapsible inflatable vessel; and

109 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

110 commission may by rule define the term "houseboat."

111 (m) "Qualifying adjustment, exemption, or reduction" means an adjustment,

112 exemption, or reduction:

113 (i) of all or a portion of a qualifying payment;

114 (ii) granted by a county during the refund period; and

115 (iii) received by a qualifying person.

116 (n) (i) "Qualifying payment" means the payment made:

117 (A) of a uniform statewide fee in accordance with this section:

118 (I) by a qualifying person;

119 (II) to a county; and

120 (III) during the refund period; and

- 121 (B) on an item of qualifying tangible personal property; and
- 122 (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for
- 123 an item of qualifying tangible personal property, the qualifying payment for that qualifying
- 124 tangible personal property is equal to the difference between:
 - 125 (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible
 - 126 personal property; and
 - 127 (B) the amount of the qualifying adjustment, exemption, or reduction.
- 128 (o) "Qualifying person" means a person that paid a uniform statewide fee:
 - 129 (i) during the refund period;
 - 130 (ii) in accordance with this section; and
 - 131 (iii) on an item of qualifying tangible personal property.
- 132 (p) "Qualifying tangible personal property" means a:
 - 133 (i) qualifying vehicle; or
 - 134 (ii) qualifying watercraft.
- 135 (q) "Qualifying vehicle" means:
 - 136 (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic
 - 137 centimeters but 150 or less cubic centimeters;
 - 138 (ii) an other motorcycle with an engine displacement that is 100 or more cubic
 - 139 centimeters but 150 or less cubic centimeters;
 - 140 (iii) a small motor vehicle with an engine displacement that is 100 or more cubic
 - 141 centimeters but 150 or less cubic centimeters;
 - 142 (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters
 - 143 but 150 or less cubic centimeters; or
 - 144 (v) a street motorcycle with an engine displacement that is 100 or more cubic
 - 145 centimeters but 150 or less cubic centimeters.
- 146 (r) "Qualifying watercraft" means a:
 - 147 (i) canoe;
 - 148 (ii) collapsible inflatable vessel;
 - 149 (iii) jon boat;
 - 150 (iv) pontoon;
 - 151 (v) sailboat; or

- 152 (vi) utility boat.
- 153 (s) "Refund period" means the time period:
- 154 (i) beginning on January 1, 2006; and
- 155 (ii) ending on December 29, 2006.
- 156 (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- 157 (u) (i) "Small motor vehicle" means a motor vehicle that:
- 158 (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
- 159 (B) has:
- 160 (I) an engine with 150 or less cubic centimeters displacement; or
- 161 (II) a motor that produces five or less horsepower; and
- 162 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 163 commission may by rule develop a process for an owner of a motor vehicle to certify whether
- 164 the motor vehicle has:
- 165 (A) an engine with 150 or less cubic centimeters displacement; or
- 166 (B) a motor that produces five or less horsepower.
- 167 (v) "Snowmobile" means a motor vehicle that:
- 168 (i) is a snowmobile as defined in Section 41-22-2;
- 169 (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-highway
- 170 Vehicles; and
- 171 (iii) has:
- 172 (A) an engine with more than 150 cubic centimeters displacement; or
- 173 (B) a motor that produces more than five horsepower.
- 174 (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section
- 175 41-6a-102.
- 176 (x) "Street motorcycle" means a motor vehicle that:
- 177 (i) is:
- 178 (A) a motorcycle as defined in Section 41-1a-102; and
- 179 (B) designed primarily for use and operation on highways;
- 180 (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
- 181 Registration; and
- 182 (iii) has:

- 183 (A) an engine with more than 150 cubic centimeters displacement; or
184 (B) a motor that produces more than five horsepower.
- 185 (y) "Tangible personal property owner" means a person that owns an item of qualifying
186 tangible personal property.
- 187 (z) "Tent trailer" means a portable vehicle without motive power that:
188 (i) is constructed with collapsible side walls that:
189 (A) fold for towing by a motor vehicle; and
190 (B) unfold at a campsite;
191 (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
192 (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
193 Registration; and
194 (iv) does not require a special highway movement permit when drawn by a
195 self-propelled motor vehicle.
- 196 (aa) (i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel
197 trailer:
198 (A) as defined in Section [41-1a-102](#); and
199 (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
200 Registration; and
201 (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
202 (A) a camper; or
203 (B) a tent trailer.
- 204 (bb) (i) "Utility boat" means a vessel that:
205 (A) has:
206 (I) two or three bench seating;
207 (II) an outboard motor; and
208 (III) a hull made of aluminum, fiberglass, or wood; and
209 (B) does not have:
210 (I) decking;
211 (II) a permanent canopy; or
212 (III) a floor other than the hull; and
213 (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible

214 inflatable vessel.

215 (cc) "Vessel" means a vessel:

216 (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and

217 (ii) that is required to be registered in accordance with Title 73, Chapter 18, State

218 Boating Act.

219 (2) (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6),
220 beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:

221 (i) exempt from the tax imposed by Section 59-2-103; and

222 (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as
223 provided in this section.

224 (b) The following tangible personal property applies to Subsection (2)(a) if that
225 tangible personal property is required to be registered with the state:

226 (i) an all-terrain vehicle;

227 (ii) a camper;

228 (iii) an other motorcycle;

229 (iv) an other trailer;

230 (v) a personal watercraft;

231 (vi) a small motor vehicle;

232 (vii) a snowmobile;

233 (viii) a street motorcycle;

234 (ix) a tent trailer;

235 (x) a travel trailer;

236 (xi) a park model recreational vehicle; and

237 (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection

238 (8).

239 (3) Except as provided in Subsection (4) and for purposes of this section, the uniform
240 statewide fees are:

241 (a) for a snowmobile:

Age of Snowmobile	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$20

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245	6 or more years but less than 9 years	\$30
246	3 or more years but less than 6 years	\$35
247	Less than 3 years	\$45

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

249	Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
250	12 or more years	\$4
251	9 or more years but less than 12 years	\$8
252	6 or more years but less than 9 years	\$12
253	3 or more years but less than 6 years	\$14
254	Less than 3 years	\$18

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

256	Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
257	12 or more years	\$4
258	9 or more years but less than 12 years	\$14
259	6 or more years but less than 9 years	\$20
260	3 or more years but less than 6 years	\$28
261	Less than 3 years	\$38

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

263	Age of Camper or Tent Trailer	Uniform Statewide Fee
264	12 or more years	\$10
265	9 or more years but less than 12 years	\$25
266	6 or more years but less than 9 years	\$35
267	3 or more years but less than 6 years	\$50
268	Less than 3 years	\$70

269 (e) for an other trailer:

270	Age of Other Trailer	Uniform Statewide Fee
271	12 or more years	\$10

272	9 or more years but less than 12 years	\$15
273	6 or more years but less than 9 years	\$20
274	3 or more years but less than 6 years	\$25
275	Less than 3 years	\$30

276 (f) for a personal watercraft:

277	Age of Personal Watercraft	Uniform Statewide Fee
278	12 or more years	\$10
279	9 or more years but less than 12 years	\$25
280	6 or more years but less than 9 years	\$35
281	3 or more years but less than 6 years	\$45
282	Less than 3 years	\$55

283 (g) for a small motor vehicle:

284	Age of Small Motor Vehicle	Uniform Statewide Fee
285	6 or more years	\$10
286	3 or more years but less than 6 years	\$15
287	Less than 3 years	\$25

288 (h) for a street motorcycle:

289	Age of Street Motorcycle	Uniform Statewide Fee
290	12 or more years	\$10
291	9 or more years but less than 12 years	\$35
292	6 or more years but less than 9 years	\$50
293	3 or more years but less than 6 years	\$70
294	Less than 3 years	\$95

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

296	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
297	12 or more years	\$20
298	9 or more years but less than 12 years	\$65

299	6 or more years but less than 9 years	\$90
300	3 or more years but less than 6 years	\$135
301	Less than 3 years	\$175

302 (j) \$10 regardless of the age of the vessel if the vessel is:

303 (i) less than 15 feet in length;

304 (ii) a canoe;

305 (iii) a jon boat; or

306 (iv) a utility boat;

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

308	Length of Vessel	Uniform Statewide Fee
309	15 feet or more in length but less than 19 feet in length	\$15
310	19 feet or more in length but less than 23 feet in length	\$25
311	23 feet or more in length but less than 27 feet in length	\$40
312	27 feet or more in length but less than 31 feet in length	\$75

313 (l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
314 sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

315	Age of Vessel	Uniform Statewide Fee
316	12 or more years	\$25
317	9 or more years but less than 12 years	\$65
318	6 or more years but less than 9 years	\$80
319	3 or more years but less than 6 years	\$110
320	Less than 3 years	\$150

321 (m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
322 sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

323	Age of Vessel	Uniform Statewide Fee
324	12 or more years	\$50
325	9 or more years but less than 12 years	\$120
326	6 or more years but less than 9 years	\$175

327	3 or more years but less than 6 years	\$220
328	Less than 3 years	\$275

329 (n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon,
 330 sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

331	Age of Vessel	Uniform Statewide Fee
332	12 or more years	\$100
333	9 or more years but less than 12 years	\$180
334	6 or more years but less than 9 years	\$240
335	3 or more years but less than 6 years	\$310
336	Less than 3 years	\$400

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

339	Age of Vessel	Uniform Statewide Fee
340	12 or more years	\$120
341	9 or more years but less than 12 years	\$250
342	6 or more years but less than 9 years	\$350
343	3 or more years but less than 6 years	\$500
344	Less than 3 years	\$700

345 (4) For registrations under Section [41-1a-215.5](#), the uniform fee for purposes of this
 346 section is as follows:

347 (a) for a street motorcycle:

348	Age of Street Motorcycle	Uniform Statewide Fee
349	12 or more years	\$7.75
350	9 or more years but less than 12 years	\$27
351	6 or more years but less than 9 years	\$38.50
352	3 or more years but less than 6 years	\$54
353	Less than 3 years	\$73

354 (b) for a small motor vehicle:

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

359 (5) Notwithstanding Section [59-2-407](#), tangible personal property subject to the
 360 uniform statewide fees imposed by this section that is brought into the state shall, as a
 361 condition of registration, be subject to the uniform statewide fees unless all property taxes or
 362 uniform fees imposed by the state of origin have been paid for the current calendar year.

363 (6) (a) Except as provided in ~~[Subsection (7)]~~ Subsections (7) and (8), the revenues
 364 collected in each county from the uniform statewide fees imposed by this section shall be
 365 distributed by the county to each taxing entity in which each item of tangible personal property
 366 subject to the uniform statewide fees is located in the same proportion in which revenues
 367 collected from the ad valorem property tax are distributed.

368 (b) Each taxing entity described in Subsection (6)(a) that receives revenues from the
 369 uniform statewide fees imposed by this section shall distribute the revenues in the same
 370 proportion in which revenues collected from the ad valorem property tax are distributed.

371 (7) (a) The commission shall deposit 50% of the revenue collected from the statewide
 372 uniform fee on a vessel that is imposed under this section into the Utah Boating Grant Account
 373 created in Section [73-18-22.3](#).

374 (b) ~~[The remaining 50%]~~ The 50% remaining after the deposit described in Subsection
 375 (7)(a) is subject to the requirements of Subsection (6).

376 (8) (a) The commission shall deposit 50% of the revenue collected from the statewide
 377 uniform fee under Subsections (3)(d) and (i) into the Recreational Vehicle Account created in
 378 Section [79-7-602](#).

379 (b) The 50% remaining after the deposit described in Subsection (8)(a) collected from
 380 the statewide uniform fee under Subsections (3)(d) and (i) is subject to the requirements of
 381 Subsection (6).

382 ~~[(8)]~~ (9) (a) For purposes of the uniform statewide fee imposed by this section, the
 383 length of a vessel shall be determined as provided in this Subsection ~~[(8)]~~ (9).

384 (b) (i) Except as provided in Subsection ~~[(8)(b)(ii)]~~ (9)(b)(ii), the length of a vessel

385 shall be measured as follows:

386 (A) the length of a vessel shall be measured in a straight line; and

387 (B) the length of a vessel is equal to the distance between the bow of the vessel and the
388 stern of the vessel.

389 (ii) Notwithstanding Subsection ~~[(8)(b)(i)]~~ (9)(b)(i), the length of a vessel may not
390 include the length of:

391 (A) a swim deck;

392 (B) a ladder;

393 (C) an outboard motor; or

394 (D) an appurtenance or attachment similar to Subsections ~~[(8)(b)(ii)(A)]~~ (9)(b)(ii)(A)
395 through (C) as determined by the commission by rule.

396 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
397 the commission may by rule define what constitutes an appurtenance or attachment similar to
398 Subsections ~~[(8)(b)(ii)(A)]~~ (9)(b)(ii)(A) through (C).

399 (c) The length of a vessel:

400 (i) (A) for a new vessel, is the length:

401 (I) listed on the manufacturer's statement of origin if the length of the vessel measured
402 under Subsection ~~[(8)(b)]~~ (9)(b) is equal to the length of the vessel listed on the manufacturer's
403 statement of origin; or

404 (II) listed on a form submitted to the commission by a dealer in accordance with
405 Subsection ~~[(8)(d)]~~ (9)(d) if the length of the vessel measured under Subsection ~~[(8)(b)]~~ (9)(b)
406 is not equal to the length of the vessel listed on the manufacturer's statement of origin; or

407 (B) for a vessel other than a new vessel, is the length:

408 (I) corresponding to the model number if the length of the vessel measured under
409 Subsection ~~[(8)(b)]~~ (9)(b) is equal to the length of the vessel determined by reference to the
410 model number; or

411 (II) listed on a form submitted to the commission by an owner of the vessel in
412 accordance with Subsection ~~[(8)(d)]~~ (9)(d) if the length of the vessel measured under
413 Subsection ~~[(8)(b)]~~ (9)(b) is not equal to the length of the vessel determined by reference to the
414 model number; and

415 (ii) (A) is determined at the time of the:

416 (I) first registration as defined in Section [41-1a-102](#) that occurs on or after January 1,
417 2006; or

418 (II) first renewal of registration that occurs on or after January 1, 2006; and

419 (B) may be determined after the time described in Subsection ~~[(8)(c)(ii)(A)]~~

420 [\(9\)\(c\)\(ii\)\(A\)](#) only if the commission requests that a dealer or an owner submit a form to the
421 commission in accordance with Subsection ~~[(8)(d)]~~ [\(9\)\(d\)](#).

422 (d) (i) A form under Subsection ~~[(8)(c)]~~ [\(9\)\(c\)](#) shall:

423 (A) be developed by the commission;

424 (B) be provided by the commission to:

425 (I) a dealer; or

426 (II) an owner of a vessel;

427 (C) provide for the reporting of the length of a vessel;

428 (D) be submitted to the commission at the time the length of the vessel is determined in
429 accordance with Subsection ~~[(8)(c)(ii)]~~ [\(9\)\(c\)\(ii\)](#);

430 (E) be signed by:

431 (I) if the form is submitted by a dealer, that dealer; or

432 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and

433 (F) include a certification that the information set forth in the form is true.

434 (ii) A certification made under Subsection ~~[(8)(d)(i)(F)]~~ [\(9\)\(d\)\(i\)\(F\)](#) is considered as if
435 made under oath and subject to the same penalties as provided by law for perjury.

436 (iii) (A) A dealer or an owner that submits a form to the commission under Subsection
437 ~~[(8)(c)]~~ [\(9\)\(c\)](#) is considered to have given the dealer's or owner's consent to an audit or review
438 by:

439 (I) the commission;

440 (II) the county assessor; or

441 (III) the commission and the county assessor.

442 (B) The consent described in Subsection ~~[(8)(d)(iii)(A)]~~ [\(9\)\(d\)\(iii\)\(A\)](#) is a condition to
443 the acceptance of any form.

444 ~~[(9)]~~ [\(10\)](#) (a) A county that collected a qualifying payment from a qualifying person
445 during the refund period shall issue a refund to the qualifying person as described in Subsection
446 ~~[(9)(b)]~~ [\(10\)\(b\)](#) if:

- 447 (i) the difference described in Subsection [~~(9)(b)~~] (10)(b) is \$1 or more; and
- 448 (ii) the qualifying person submitted a form in accordance with Subsections [~~(9)(c)~~]
- 449 (10)(c) and (d).
- 450 (b) The refund amount shall be calculated as follows:
- 451 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 452 (A) the qualifying payment the qualifying person paid on the qualifying vehicle during
- 453 the refund period; and
- 454 (B) the amount of the statewide uniform fee:
- 455 (I) for that qualifying vehicle; and
- 456 (II) that the qualifying person would have been required to pay:
- 457 (Aa) during the refund period; and
- 458 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,
- 459 Chapter 3, Section 1, been in effect during the refund period; and
- 460 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
- 461 (A) the qualifying payment the qualifying person paid on the qualifying watercraft
- 462 during the refund period; and
- 463 (B) the amount of the statewide uniform fee:
- 464 (I) for that qualifying watercraft;
- 465 (II) that the qualifying person would have been required to pay:
- 466 (Aa) during the refund period; and
- 467 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,
- 468 Chapter 3, Section 1, been in effect during the refund period.
- 469 (c) Before the county issues a refund to the qualifying person in accordance with
- 470 Subsection [~~(9)(a)~~] (10)(a) the qualifying person shall submit a form to the county to verify the
- 471 qualifying person is entitled to the refund.
- 472 (d) (i) A form under Subsection [~~(9)(c)~~] (10)(c) or [~~(10)~~] (11) shall:
- 473 (A) be developed by the commission;
- 474 (B) be provided by the commission to the counties;
- 475 (C) be provided by the county to the qualifying person or tangible personal property
- 476 owner;
- 477 (D) provide for the reporting of the following:

- 478 (I) for a qualifying vehicle:
- 479 (Aa) the type of qualifying vehicle; and
- 480 (Bb) the amount of cubic centimeters displacement;
- 481 (II) for a qualifying watercraft:
- 482 (Aa) the length of the qualifying watercraft;
- 483 (Bb) the age of the qualifying watercraft; and
- 484 (Cc) the type of qualifying watercraft;
- 485 (E) be signed by the qualifying person or tangible personal property owner; and
- 486 (F) include a certification that the information set forth in the form is true.
- 487 (ii) A certification made under Subsection [~~(9)(d)(i)(F)~~] (10)(d)(i)(F) is considered as if
- 488 made under oath and subject to the same penalties as provided by law for perjury.
- 489 (iii) (A) A qualifying person or tangible personal property owner that submits a form to
- 490 a county under Subsection [~~(9)(c)~~] (10)(c) or [~~(10)~~] (11) is considered to have given the
- 491 qualifying person's consent to an audit or review by:
- 492 (I) the commission;
- 493 (II) the county assessor; or
- 494 (III) the commission and the county assessor.
- 495 (B) The consent described in Subsection [~~(9)(d)(iii)(A)~~] (10)(d)(iii)(A) is a condition to
- 496 the acceptance of any form.
- 497 (e) The county shall make changes to the commission's records with the information
- 498 received by the county from the form submitted in accordance with Subsection [~~(9)(c)~~] (10)(c).
- 499 [~~(10)~~] (11) A county shall change its records regarding an item of qualifying tangible
- 500 personal property if the tangible personal property owner submits a form to the county in
- 501 accordance with Subsection [~~(9)(d)~~] (10)(d).
- 502 [~~(11)~~] (12) (a) For purposes of this Subsection [~~(11)~~] (12), "owner of tangible personal
- 503 property" means a person that was required to pay a uniform statewide fee:
- 504 (i) during the refund period;
- 505 (ii) in accordance with this section; and
- 506 (iii) on an item of tangible personal property subject to the uniform statewide fees
- 507 imposed by this section.
- 508 (b) A county that collected revenues from uniform statewide fees imposed by this

509 section during the refund period shall notify an owner of tangible personal property:

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

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

514 (iii) that the owner may be entitled to a refund pursuant to Subsection [~~9~~] (10).

515 Section 2. Section 59-2-405.3 is amended to read:

516 **59-2-405.3. Uniform statewide fee on motor homes -- Distribution of revenues.**

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

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

520 (b) a self-propelled vehicle that is:

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

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

524 (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), a
525 motor home is:

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

527 (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee
528 described in Subsection (3).

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

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

537 (4) Notwithstanding Section 59-2-407, a motor home subject to the uniform statewide
538 fee imposed by this section that is brought into the state shall, as a condition of registration, be

539 subject to the uniform statewide fee unless all property taxes or uniform fees imposed by the
540 state of origin have been paid for the current calendar year.

541 (5) (a) The commission shall deposit 50% of the revenue collected from the statewide
542 uniform fee under Subsection (3) into the Recreational Vehicle Account created in Section
543 79-7-602.

544 (b) (i) Each county shall distribute the [~~revenue collected by the county from the~~
545 ~~uniform statewide fee imposed by this section~~] 50% remaining revenue collected from the
546 statewide uniform fee under Subsection (3) after the deposit described in Subsection (5)(a) to
547 each taxing entity in which each motor home subject to the uniform statewide fee is located in
548 the same proportion in which revenue collected from the ad valorem property tax is distributed.

549 [~~(b)~~] (ii) Each taxing entity described in Subsection [~~(5)(a)~~] (5)(b)(i) that receives
550 revenue from the uniform statewide fee imposed by this section shall distribute the revenue in
551 the same proportion in which revenue collected from the ad valorem property tax is distributed.

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

554 Section 3. Section **79-7-102** is amended to read:

555 **79-7-102. Definitions.**

556 As used in this chapter:

557 (1) "Commission" means the Outdoor Adventure Commission created in Section
558 63C-21-201.

559 (2) "Director" means the director of the Division of Outdoor Recreation described in
560 Section 79-7-202.

561 [~~(2)~~] (3) "Division" means the Division of Outdoor Recreation created in Section
562 79-7-201.

563 Section 4. Section **79-7-601** is enacted to read:

564 **79-7-601. Definitions.**

565 As used in this part:

566 (1) "Advisory committee" means the Recreational Vehicle Grant Advisory Committee,
567 created in Section 79-7-603.

568 (2) "Motor home" means the same as that term is defined in Section 13-14-102.

569 (3) "Park model recreational vehicle" means the same as that term is defined in Section

570 [41-1a-102.](#)

571 (4) "Recreational vehicle" means the same as that term is defined in Section [13-14-102.](#)

572 (5) "Travel trailer," "camping trailer," or "fifth wheel trailer" means the same as that
573 term is defined in Section [13-14-102.](#)

574 Section 5. Section **79-7-602** is enacted to read:

575 **79-7-602. Recreational Vehicle Account.**

576 (1) There is created an expendable special revenue account called the Recreational
577 Vehicle Account in the General Fund.

578 (2) The Recreational Vehicle Account described in Subsection (1) is funded through
579 the collection of revenues received under Subsections [59-2-405.2\(8\)](#) and [59-2-405.3\(5\)\(a\).](#)

580 (3) The division shall administer the account described in Subsection (1) in
581 consultation with the advisory committee.

582 (4) The division may use money from the account only to:

583 (a) provide grants described in Section [79-7-603](#); and

584 (b) cover the costs of administering the account.

585 (5) Interest accrued from investment of money in the account shall remain in the
586 account.

587 Section 6. Section **79-7-603** is enacted to read:

588 **79-7-603. Recreational Vehicle Grant Program creation and organization.**

589 (1) There is created the Recreational Vehicle Grant Program within the division.

590 (2) The director of the division shall designate staff with relevant expertise or
591 experience to administer the program.

592 (3) The division and the advisory committee shall:

593 (a) seek to accomplish the following objectives in administering the grant program to:

594 (i) enable public agencies to provide facilities for recreational vehicle use, such as
595 improvements to campgrounds, campsites, dump stations, and other projects that would
596 provide more general recreational vehicle access statewide;

597 (ii) fund the acquisition, lease, construction, development, improvement, operations,
598 and maintenance of facilities and services designed to promote recreational vehicle user health,
599 safety, and enjoyment; and

600 (iii) encourage residents and nonresidents of the state to take advantage of the beauty

601 of the state's outdoors; and

602 (b) approve, or recommend for approval, grant requests based on the following criteria:

603 (i) whether the grant request adequately seeks to meet at least one of the objectives
604 described in Subsection (3)(a);

605 (ii) the likelihood that the grant request will achieve at least one of the objectives
606 described in Subsection (3)(a); and

607 (iii) the estimated cost of the grant request.

608 (4) (a) There is created the Recreational Vehicle Grant Advisory Committee, in the
609 division, that is composed of the following nine members:

610 (i) the director of the division;

611 (ii) the director of the Division of State Parks, created in Section [79-4-201](#), or the
612 director's designee; and

613 (iii) a member of the public representing recreation vehicle users from each of the
614 seven association of governments regions in the state, including:

615 (A) Six County Association of Governments;

616 (B) Mountainland Association of Governments;

617 (C) Wasatch Front Regional Council;

618 (D) Bear River Association of Governments;

619 (E) Five County Association of Governments;

620 (F) Southeastern Utah Association of Local Governments; and

621 (G) Uintah Basin Association of Governments.

622 (b) The following may elect to participate in the advisory committee as a non-voting
623 member:

624 (i) a representative from the recreational vehicle industry, appointed by a majority vote
625 of the voting members of the committee;

626 (ii) one member from the Bureau of Land Management; and

627 (iii) one member from the United States Forest Service.

628 (5) (a) Except as required by Subsection (5)(b), when the term of an appointed advisory
629 committee member expires, the commission shall fill the open member's committee seat, by
630 either:

631 (i) appointing a different individual to the open committee member's seat; or

- 632 (ii) reappointing the expired term member to a renewed four-year term.
- 633 (b) The commission shall, at the time of appointment or reappointment, adjust the
634 length of terms so that the terms of appointed advisory committee members are staggered to
635 ensure that approximately half of the appointed advisory committee members are appointed
636 every two years.
- 637 (6) The director of the division shall serve as chair of the advisory committee.
- 638 (7) The advisory committee shall elect a vice chair from among the advisory committee
639 members each year.
- 640 (8) When a vacancy occurs in the membership of the advisory committee, the
641 commission shall appoint a replacement to serve out the remainder of that member's term.
- 642 (9) (a) A majority of the voting members of the advisory committee constitutes a
643 quorum that may conduct advisory committee business.
- 644 (b) A majority of a quorum enables an action of the advisory committee.
- 645 (10) A member of the advisory committee may not receive compensation or benefits
646 for the member's service in connection with the advisory committee, but an appointed member
647 described in Subsection (4) may receive per diem and travel expenses in accordance with:
- 648 (a) Section [63A-3-106](#);
- 649 (b) Section [63A-3-107](#); and
- 650 (c) rules made by the Division of Finance pursuant to Sections [63A-3-106](#) and
651 [63A-3-107](#).
- 652 (11) The advisory committee shall advise and make recommendations to the division
653 regarding a recreational vehicle grant.
- 654 Section 7. Section **79-7-604** is enacted to read:
- 655 **79-7-604. Rulemaking.**
- 656 In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, after
657 notifying the commission, and as described in this part, the division shall make rules to:
- 658 (1) develop, create, administer, and maintain the Recreational Vehicle Account
659 described in Section [79-7-602](#), and the Recreational Vehicle Grant Program and the advisory
660 committee described in Section [79-7-603](#);
- 661 (2) coordinate with the State Tax Commission to receive funds the State Tax
662 Commission collects from the uniform statewide fees as described in Subsections

663 59-2-405.2(8) and 59-2-405.3(5)(a); and

664 (3) establish the procedures necessary for the review and approval of a recreational
665 vehicle grant application as described in Section 79-7-603.

666 Section 8. **Effective date.**

667 This bill takes effect on January 1, 2025.