

**Representative Jeffrey D. Stenquist** proposes the following substitute bill:

**RECREATIONAL VEHICLE GRANT PROGRAM**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jeffrey D. Stenquist**

Senate Sponsor: \_\_\_\_\_

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**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:**



26 None

27 **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:



242	Age of Snowmobile	Uniform Statewide Fee
243	12 or more years	\$10
244	9 or more years but less than 12 years	\$20
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  
 249 motorcycle:

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

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

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

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

264	Age of Camper or Tent Trailer	Uniform Statewide Fee
265	12 or more years	\$10

266	9 or more years but less than 12 years	\$25
267	6 or more years but less than 9 years	\$35
268	3 or more years but less than 6 years	\$50
269	Less than 3 years	\$70

270 (e) for an other trailer:

271	Age of Other Trailer	Uniform Statewide Fee
272	12 or more years	\$10
273	9 or more years but less than 12 years	\$15
274	6 or more years but less than 9 years	\$20
275	3 or more years but less than 6 years	\$25
276	Less than 3 years	\$30

277 (f) for a personal watercraft:

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

284 (g) for a small motor vehicle:

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

289 (h) for a street motorcycle:

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

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

297	Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
298	12 or more years	\$20
299	9 or more years but less than 12 years	\$65
300	6 or more years but less than 9 years	\$90
301	3 or more years but less than 6 years	\$135
302	Less than 3 years	\$175

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

304 (i) less than 15 feet in length;

305 (ii) a canoe;

306 (iii) a jon boat; or

307 (iv) a utility boat;

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

309	Length of Vessel	Uniform Statewide Fee
310	15 feet or more in length but less than 19 feet in length	\$15
311	19 feet or more in length but less than 23 feet in length	\$25
312	23 feet or more in length but less than 27 feet in length	\$40
313	27 feet or more in length but less than 31 feet in length	\$75

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

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

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

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

324	Age of Vessel	Uniform Statewide Fee
325	12 or more years	\$50
326	9 or more years but less than 12 years	\$120
327	6 or more years but less than 9 years	\$175
328	3 or more years but less than 6 years	\$220
329	Less than 3 years	\$275

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

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

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

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

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

348 (a) for a street motorcycle:

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

355 (b) for a small motor vehicle:

356	Age of Small Motor Vehicle	Uniform Statewide Fee
357	6 or more years	\$7.75
358	3 or more years but less than 6 years	\$11.50
359	Less than 3 years	\$19.25

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

364 (6) (a) Except as provided in [~~Subsection (7)~~] Subsections (7) and (8), the revenues  
 365 collected in each county from the uniform statewide fees imposed by this section shall be

366 distributed by the county to each taxing entity in which each item of tangible personal property  
367 subject to the uniform statewide fees is located in the same proportion in which revenues  
368 collected from the ad valorem property tax are distributed.

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

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

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

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

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

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

385 (b) (i) Except as provided in Subsection ~~[(8)(b)(ii)]~~ (9)(b)(ii), the length of a vessel  
386 shall be measured as follows:

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

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

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

392 (A) a swim deck;

393 (B) a ladder;

394 (C) an outboard motor; or

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

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

400 (c) The length of a vessel:

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

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

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

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

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

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

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

417 (I) first registration as defined in Section [41-1a-102](#) that occurs on or after January 1,  
418 2006; or

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

420 (B) may be determined after the time described in Subsection ~~[(8)(c)(ii)(A)]~~  
421 (9)(c)(ii)(A) only if the commission requests that a dealer or an owner submit a form to the  
422 commission in accordance with Subsection ~~[(8)(d)]~~ (9)(d).

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

424 (A) be developed by the commission;

425 (B) be provided by the commission to:

426 (I) a dealer; or

427 (II) an owner of a vessel;

- 428 (C) provide for the reporting of the length of a vessel;
- 429 (D) be submitted to the commission at the time the length of the vessel is determined in  
430 accordance with Subsection [~~(8)(c)(ii)~~] (9)(c)(ii);
- 431 (E) be signed by:
- 432 (I) if the form is submitted by a dealer, that dealer; or
- 433 (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and
- 434 (F) include a certification that the information set forth in the form is true.
- 435 (ii) A certification made under Subsection [~~(8)(d)(i)(F)~~] (9)(d)(i)(F) is considered as if  
436 made under oath and subject to the same penalties as provided by law for perjury.
- 437 (iii) (A) A dealer or an owner that submits a form to the commission under Subsection  
438 [~~(8)(c)~~] (9)(c) is considered to have given the dealer's or owner's consent to an audit or review  
439 by:
- 440 (I) the commission;
- 441 (II) the county assessor; or
- 442 (III) the commission and the county assessor.
- 443 (B) The consent described in Subsection [~~(8)(d)(iii)(A)~~] (9)(d)(iii)(A) is a condition to  
444 the acceptance of any form.
- 445 [~~(9)~~] (10) (a) A county that collected a qualifying payment from a qualifying person  
446 during the refund period shall issue a refund to the qualifying person as described in Subsection  
447 [~~(9)(b)~~] (10)(b) if:
- 448 (i) the difference described in Subsection [~~(9)(b)~~] (10)(b) is \$1 or more; and
- 449 (ii) the qualifying person submitted a form in accordance with Subsections [~~(9)(c)~~]  
450 (10)(c) and (d).
- 451 (b) The refund amount shall be calculated as follows:
- 452 (i) for a qualifying vehicle, the refund amount is equal to the difference between:
- 453 (A) the qualifying payment the qualifying person paid on the qualifying vehicle during  
454 the refund period; and
- 455 (B) the amount of the statewide uniform fee:
- 456 (I) for that qualifying vehicle; and
- 457 (II) that the qualifying person would have been required to pay:
- 458 (Aa) during the refund period; and



459 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,  
460 Chapter 3, Section 1, been in effect during the refund period; and

461 (ii) for a qualifying watercraft, the refund amount is equal to the difference between:

462 (A) the qualifying payment the qualifying person paid on the qualifying watercraft  
463 during the refund period; and

464 (B) the amount of the statewide uniform fee:

465 (I) for that qualifying watercraft;

466 (II) that the qualifying person would have been required to pay:

467 (Aa) during the refund period; and

468 (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session,  
469 Chapter 3, Section 1, been in effect during the refund period.

470 (c) Before the county issues a refund to the qualifying person in accordance with  
471 Subsection [~~(9)(a)~~] (10)(a) the qualifying person shall submit a form to the county to verify the  
472 qualifying person is entitled to the refund.

473 (d) (i) A form under Subsection [~~(9)(c)~~] (10)(c) or [~~(10)~~] (11) shall:

474 (A) be developed by the commission;

475 (B) be provided by the commission to the counties;

476 (C) be provided by the county to the qualifying person or tangible personal property  
477 owner;

478 (D) provide for the reporting of the following:

479 (I) for a qualifying vehicle:

480 (Aa) the type of qualifying vehicle; and

481 (Bb) the amount of cubic centimeters displacement;

482 (II) for a qualifying watercraft:

483 (Aa) the length of the qualifying watercraft;

484 (Bb) the age of the qualifying watercraft; and

485 (Cc) the type of qualifying watercraft;

486 (E) be signed by the qualifying person or tangible personal property owner; and

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

488 (ii) A certification made under Subsection [~~(9)(d)(i)(F)~~] (10)(d)(i)(F) is considered as if  
489 made under oath and subject to the same penalties as provided by law for perjury.

490 (iii) (A) A qualifying person or tangible personal property owner that submits a form to  
 491 a county under Subsection [~~(9)(c)~~] (10)(c) or [~~(10)~~] (11) is considered to have given the  
 492 qualifying person's consent to an audit or review by:

- 493 (I) the commission;
- 494 (II) the county assessor; or
- 495 (III) the commission and the county assessor.

496 (B) The consent described in Subsection [~~(9)(d)(iii)(A)~~] (10)(d)(iii)(A) is a condition to  
 497 the acceptance of any form.

498 (e) The county shall make changes to the commission's records with the information  
 499 received by the county from the form submitted in accordance with Subsection [~~(9)(c)~~] (10)(c).

500 [~~(10)~~] (11) A county shall change its records regarding an item of qualifying tangible  
 501 personal property if the tangible personal property owner submits a form to the county in  
 502 accordance with Subsection [~~(9)(d)~~] (10)(d).

503 [~~(11)~~] (12) (a) For purposes of this Subsection [~~(11)~~] (12), "owner of tangible personal  
 504 property" means a person that was required to pay a uniform statewide fee:

- 505 (i) during the refund period;
- 506 (ii) in accordance with this section; and
- 507 (iii) on an item of tangible personal property subject to the uniform statewide fees  
 508 imposed by this section.

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

- 511 (i) of the tangible personal property classification changes made to this section  
 512 pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
- 513 (ii) that the owner of tangible personal property may obtain and file a form to modify  
 514 the county's records regarding the owner's tangible personal property; and
- 515 (iii) that the owner may be entitled to a refund pursuant to Subsection [~~(9)~~] (10).

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

517 **59-2-405.3. Uniform statewide fee on motor homes -- Distribution of revenues.**

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

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

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

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

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

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

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

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

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

531	Age of Motor Home	Uniform Statewide Fee
532	15 or more years	\$90
533	12 or more years but less than 15 years	\$180
534	9 or more years but less than 12 years	\$315
535	6 or more years but less than 9 years	\$425
536	3 or more years but less than 6 years	\$540
537	Less than 3 years	\$690

538 (4) Notwithstanding Section 59-2-407, a motor home subject to the uniform statewide  
539 fee imposed by this section that is brought into the state shall, as a condition of registration, be  
540 subject to the uniform statewide fee unless all property taxes or uniform fees imposed by the  
541 state of origin have been paid for the current calendar year.

542 (5) (a) The commission shall deposit 50% of the revenue collected from the statewide  
543 uniform fee under Subsection (3) into the Recreational Vehicle Account created in Section  
544 79-7-602.

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

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

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

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

556            **79-7-102. Definitions.**

557            As used in this chapter:

558            (1) "Commission" means the Outdoor Adventure Commission created in Section  
559 [63C-21-201](#).

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

562            ~~[(2)]~~ (3) "Division" means the Division of Outdoor Recreation created in Section  
563 [79-7-201](#).

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

565            **79-7-601. Definitions.**

566            As used in this part:

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

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

570            (3) "Park model recreational vehicle" means the same as that term is defined in Section  
571 [41-1a-102](#).

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

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

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

576            **79-7-602. Recreational Vehicle Account.**

577            (1) There is created an expendable special revenue account called the Recreational  
578 Vehicle Account.

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

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

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

584 (a) provide grants described in Section 79-7-603; and

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

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

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

589 **79-7-603. Recreational Vehicle Grant Program creation and organization.**

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

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

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

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

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

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

601 (iii) encourage residents and nonresidents of the state to take advantage of the beauty  
602 of the state's outdoors; and

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

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

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

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

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

611 (i) the director of the division;

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

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

616 (A) Six County Association of Governments;

617 (B) Mountainland Association of Governments;

618 (C) Wasatch Front Regional Council;

619 (D) Bear River Association of Governments;

620 (E) Five County Association of Governments;

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

622 (G) Uintah Basin Association of Governments.

623 (b) The director of the division, with approval from the Outdoor Adventure  
624 Commission created in Section 63C-21-201, shall appoint the members described in  
625 Subsection (4)(a)(iii).

626 (c) The following may elect to participate in the advisory committee as a non-voting  
627 member:

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

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

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

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

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

636 (ii) reappointing the expired term member to a renewed four-year term.

637 (b) The commission shall, at the time of appointment or reappointment, adjust the  
638 length of terms so that the terms of appointed advisory committee members are staggered to  
639 ensure that approximately half of the appointed advisory committee members are appointed  
640 every two years.

641 (6) The director of the division shall serve as chair of the advisory committee.

642 (7) The advisory committee shall elect a vice chair from among the advisory committee

643 members each year.

644 (8) When a vacancy occurs in the membership of the advisory committee, the  
645 commission shall appoint a replacement to serve out the remainder of that member's term.

646 (9) (a) A majority of the voting members of the advisory committee constitutes a  
647 quorum that may conduct advisory committee business.

648 (b) A majority of a quorum enables an action of the advisory committee.

649 (10) A member of the advisory committee may not receive compensation or benefits  
650 for the member's service in connection with the advisory committee, but an appointed member  
651 described in Subsection (4) may receive per diem and travel expenses in accordance with:

652 (a) Section [63A-3-106](#);

653 (b) Section [63A-3-107](#); and

654 (c) rules made by the Division of Finance pursuant to Sections [63A-3-106](#) and  
655 [63A-3-107](#).

656 (11) The advisory committee shall advise and make recommendations to the division  
657 regarding a recreational vehicle grant.

658 Section 7. Section **79-7-604** is enacted to read:

659 **79-7-604. Rulemaking.**

660 In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, after  
661 notifying the commission, and as described in this part, the division shall make rules to:

662 (1) develop, create, administer, and maintain the Recreational Vehicle Account  
663 described in Section [79-7-602](#), and the Recreational Vehicle Grant Program and the advisory  
664 committee described in Section [79-7-603](#);

665 (2) coordinate with the State Tax Commission to receive funds the State Tax  
666 Commission collects from the uniform statewide fees as described in Subsections  
667 [59-2-405.2\(8\)](#) and [59-2-405.3\(5\)\(a\)](#); and

668 (3) establish the procedures necessary for the review and approval of a recreational  
669 vehicle grant application as described in Section [79-7-603](#).

670 Section 8. **Effective date.**

671 This bill takes effect on January 1, 2025.