

Trailer Registration and Uniform Fee Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Scott H. Chew

LONG TITLE**General Description:**

This bill allows the owner of certain types of trailers to obtain a lifetime registration and pay a one-time uniform fee in lieu of ad valorem tax.

Highlighted Provisions:

This bill:

- allows an owner of certain types of trailers to register a trailer for the life of the trailer and pay a one-time uniform fee in lieu of ad valorem tax or a uniform statewide fee; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

41-1a-228 (Effective 01/01/26), as last amended by Laws of Utah 1997, Chapter 360

41-1a-1206 (Effective 01/01/26), as last amended by Laws of Utah 2024, Chapter 483

59-2-405 (Effective 01/01/26), as last amended by Laws of Utah 2008, Chapter 210

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

Section 1. Section **41-1a-228** is amended to read:

41-1a-228 (Effective 01/01/26). Special lifetime trailer registration -- Property tax or in lieu fees.

(1)(a) The owner of a trailer or semitrailer used as a commercial vehicle may obtain an alternative special registration and license plate valid for the life of the trailer while the trailer is possessed by the registrant.

(b) The owner of a trailer that is used as an intrastate commercial trailer that is not a travel trailer may obtain an alternative special registration and license plate valid for the life of the trailer while the trailer is possessed by the registrant.

- (2)(a) ~~[The owner must file,]~~ Except as provided in Subsection (3), the owner shall file,
on or before January 31 of each year after the year of issuance of the special
registration and license plate, a certificate from the assessing authority to the effect
that any property tax or in lieu fee due for the current year has been paid.
~~[(3)] (b)~~ If property tax or the in lieu fee is not paid, registration is suspended or revoked.
- (3) The owner of a trailer described in Subsection (1)(b) may elect to pay a one-time in lieu
fee for the life of the trailer while the trailer is possessed by the registrant as provided in
Section 59-2-405.

Section 2. Section **41-1a-1206** is amended to read:

41-1a-1206 (Effective 01/01/26). Registration fees -- Fees by gross laden weight.

- (1) Except as provided in Subsections (2) and (3), at the time application is made for
registration or renewal of registration of a vehicle or combination of vehicles under this
chapter, a registration fee shall be paid to the division as follows:
- (a) \$46.00 for each motorcycle;
 - (b) \$44 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding
motorcycles;
 - (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202
or is registered under Section 41-1a-301:
 - (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or
 - (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or
less gross unladen weight;
 - (d)(i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds
gross laden weight; plus
 - (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight;
 - (e)(i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding
farm trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden
weight; plus
 - (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
 - (f)(i) \$69.50 for each park model recreational vehicle over 12,000 pounds, but not
exceeding 14,000 pounds gross laden weight; plus
 - (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
 - (g) \$45 for each vintage vehicle that has a model year of 1983 or newer;
 - (h) in addition to the fee described in Subsection (1)(b):
 - (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:

- 66 (A) each electric motor vehicle; and
- 67 (B) Each motor vehicle not described in this Subsection (1)(h) that is fueled
- 68 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 69 propane;
- 70 (ii) \$21.75 for each hybrid electric motor vehicle; and
- 71 (iii) \$56.50 for each plug-in hybrid electric motor vehicle;
- 72 (i) in addition to the fee described in Subsection (1)(g), for a vintage vehicle that has a
- 73 model year of 1983 or newer, 50 cents; and
- 74 (j) \$28.50 for each roadable aircraft.
- 75 (2)(a) At the time application is made for registration or renewal of registration of a
- 76 vehicle under this chapter for a six-month registration period under Section
- 77 41-1a-215.5, a registration fee shall be paid to the division as follows:
- 78 (i) \$34.50 for each motorcycle; and
- 79 (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight,
- 80 excluding motorcycles.
- 81 (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of
- 82 registration of a vehicle under this chapter for a six-month registration period under
- 83 Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- 84 (i) an amount equal to the road usage charge cap described in Section 72-1-213.1 for:
- 85 (A) each electric motor vehicle; and
- 86 (B) each motor vehicle not described in this Subsection (2)(b) that is fueled
- 87 exclusively by a source other than motor fuel, diesel fuel, natural gas, or
- 88 propane;
- 89 (ii) \$16.50 for each hybrid electric motor vehicle; and
- 90 (iii) \$43.50 for each plug-in hybrid electric motor vehicle.
- 91 (3)(a) Beginning on January 1, 2024, at the time of registration:
- 92 (i) in addition to the amounts described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 93 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(h), (4)(a), and (7), the individual
- 94 shall also pay an additional \$7 as part of the registration fee; and
- 95 (ii) in addition to the amounts described in Subsection (2)(a), the individual shall also
- 96 pay an additional \$5 as part of the registration fee.
- 97 (b)(i) Beginning on January 1, 2019, the commission shall, on January 1, annually
- 98 adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i),
- 99 (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (1)(j), (2)(a), (3)(a), (4)(a), and (7),

by taking the registration fee rate for the previous year and adding an amount equal to the greater of:

- (A) an amount calculated by multiplying the registration fee of the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and
- (B) 0.

(ii) Beginning on January 1, 2024, the commission shall, on January 1, annually adjust the registration fees described in Subsections (1)(h)(ii) and (iii) and (2)(b)(ii) and (iii) by taking the registration fee rate for the previous year and adding an amount equal to the greater of:

- (A) an amount calculated by multiplying the registration fee of the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and
- (B) 0.

(c) The amounts calculated as described in Subsection (3)(b) shall be rounded up to the nearest 25 cents.

(4)(a) The initial registration fee for a vintage vehicle that has a model year of 1982 or older is \$40.

(b) A vintage vehicle that has a model year of 1982 or older is exempt from the renewal of registration fees under Subsection (1).

(c) A vehicle with a Purple Heart special group license plate issued on or before December 31, 2023, or issued in accordance with Part 16, Sponsored Special Group License Plates, is exempt from the registration fees under Subsection (1).

(d) A camper is exempt from the registration fees under Subsection (1).

(5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor vehicle shall register for the total gross laden weight of all units of the combination if the total gross laden weight of the combination exceeds 12,000 pounds.

(6)(a) Registration fee categories under this section are based on the gross laden weight declared in the licensee's application for registration.

(b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of 2,000 pounds is a full unit.

(7) The owner of a ~~[commercial trailer or commercial semitrailer]~~ trailer described in Section 41-1a-228 may, as an alternative to registering under Subsection (1)(c), apply for and obtain a special registration and license plate, as provided in Section 41-1a-228,

for a fee of \$130.

(8) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck unless:

(a) the truck meets the definition of a farm truck under Section 41-1a-102; and

(b)(i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or

(ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner submits to the division a certificate of emissions inspection or a waiver in compliance with Section 41-6a-1642.

(9) A violation of Subsection (8) is an infraction that shall be punished by a fine of not less than \$200.

(10) Trucks used exclusively to pump cement, bore wells, or perform crane services with a crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees required for those vehicles under this section.

Section 3. Section 59-2-405 is amended to read:

59-2-405 (Effective 01/01/26). Uniform fee on tangible personal property required to be registered with the state -- Distribution of revenues -- Appeals.

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

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

(i) motor vehicles required to be registered with the state that weigh 12,001 pounds or more;

(ii) motorcycles as defined in Section 41-1a-102 that are required to be registered with the state;

(iii) watercraft required to be registered with the state;

(iv) recreational vehicles required to be registered with the state; and

(v) all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

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

(i) aircraft;

(ii) state-assessed commercial vehicles;

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

- 168 (A) Section 59-2-405.1;
169 (B) Section 59-2-405.2; or
170 (C) Section 59-2-405.3; and
171 (iv) personal property that is exempt from state or county ad valorem property taxes
172 under the laws of this state or of the federal government.
- 173 (3)(a) [~~Beginning on January 1, 1999,~~] Except as provided in Subsection (3)(b), the
174 uniform fee is 1.5% of the fair market value of the personal property, as established
175 by the commission.
- 176 (b) An owner of a trailer registered under Subsection 41-1a-228(1)(b) may elect to pay a
177 one-time uniform fee in lieu of the ad valorem tax, which is \$150.
- 178 (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought
179 into the state and is required to be registered in Utah shall, as a condition of registration,
180 be subject to the uniform fee unless all property taxes or uniform fees imposed by the
181 state of origin have been paid for the current calendar year.
- 182 (5)(a) The revenues collected in each county from the uniform fee shall be distributed
183 by the county to each taxing entity in which the property described in Subsection (2)
184 is located in the same proportion in which revenue collected from ad valorem real
185 property tax is distributed.
- 186 (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in
187 the same proportion in which revenue collected from ad valorem real property tax is
188 distributed.
- 189 (6) An appeal relating to the uniform fee imposed on the tangible personal property
190 described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

191 **Section 4. Effective Date.**

192 This bill takes effect on January 1, 2026.