

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:

AMENDS:

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

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

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

ENACTS:

79-7-601, Utah Code Annotated 1953

79-7-602, Utah Code Annotated 1953

79-7-603, Utah Code Annotated 1953

79-7-604, Utah Code Annotated 1953

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

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

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

(1) As used in this section:

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

(A) is an:

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

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

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

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

(C) has:

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

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

(III) an electric motor; and

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

(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

used:

(A) to transport tangible personal property; and

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

(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a purpose other than a commercial purpose.

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

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

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

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

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

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

(A) is:

(I) supported by one or more floats; and

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

(B) is not:

(I) a houseboat; or

(II) a collapsible inflatable vessel; and

(ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "houseboat."

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

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

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

(iii) received by a qualifying person.

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

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

(I) by a qualifying person;

(II) to a county; and

(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

inflatable vessel.

(cc) "Vessel" means a vessel:

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

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

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

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

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

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

(i) an all-terrain vehicle;

(ii) a camper;

(iii) an other motorcycle;

(iv) an other trailer;

(v) a personal watercraft;

(vi) a small motor vehicle;

(vii) a snowmobile;

(viii) a street motorcycle;

(ix) a tent trailer;

(x) a travel trailer;

(xi) a park model recreational vehicle; and

(xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection (8).

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

(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

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

(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

(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

(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

(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

(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

(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

(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

(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

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

(i) less than 15 feet in length;

(ii) a canoe;

(iii) a jon boat; or

(iv) a utility boat;

(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

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

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

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

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

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

(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

(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

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

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

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

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

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

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

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

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

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

shall be measured as follows:

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

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

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

(A) a swim deck;

(B) a ladder;

(C) an outboard motor; or

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

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

(c) The length of a vessel:

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

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

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

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

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

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

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

(I) first registration as defined in Section ~~41-1a-102~~ that occurs on or after January 1, 2006; or

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

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

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

(A) be developed by the commission;

(B) be provided by the commission to:

(I) a dealer; or

(II) an owner of a vessel;

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

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

(E) be signed by:

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

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

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

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

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

(I) the commission;

(II) the county assessor; or

(III) the commission and the county assessor.

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

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

(I) for a qualifying vehicle:

(Aa) the type of qualifying vehicle; and

(Bb) the amount of cubic centimeters displacement;

(II) for a qualifying watercraft:

(Aa) the length of the qualifying watercraft;

(Bb) the age of the qualifying watercraft; and

(Cc) the type of qualifying watercraft;

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

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

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

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

(I) the commission;

(II) the county assessor; or

(III) the commission and the county assessor.

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

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

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

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

(i) during the refund period;

(ii) in accordance with this section; and

(iii) on an item of tangible personal property subject to the uniform statewide fees imposed by this section.

(b) A county that collected revenues from uniform statewide fees imposed by this

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

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

Section 2. 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:

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

(ii) required to be registered with the state.

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

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

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

(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

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

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

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

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

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

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

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

79-7-102. Definitions.

As used in this chapter:

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

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

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

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

79-7-601. Definitions.

As used in this part:

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

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

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

41-1a-102.

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

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

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

79-7-602. Recreational Vehicle Account.

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

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

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

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

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

(b) cover the costs of administering the account.

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

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

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

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

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

(3) The division and the advisory committee shall:

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

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

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

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

of the state's outdoors; and

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

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

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

(iii) the estimated cost of the grant request.

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

(i) the director of the division;

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

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

(A) Six County Association of Governments;

(B) Mountainland Association of Governments;

(C) Wasatch Front Regional Council;

(D) Bear River Association of Governments;

(E) Five County Association of Governments;

(F) Southeastern Utah Association of Local Governments; and

(G) Uintah Basin Association of Governments.

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

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

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

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

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

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

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

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

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

(7) The advisory committee shall elect a vice chair from among the advisory committee members each year.

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

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

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

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

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

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

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

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

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

79-7-604. Rulemaking.

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

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

(2) coordinate with the State Tax Commission to receive funds the State Tax 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.