

# DRAFT

October 3, 2022

1 **R873. Tax Commission, Motor Vehicle.**

2 **R873-22M. Motor Vehicle.**

3 **R873-22M-43. Documentation and Procedures for the Titling and Registration of Vehicles, Vessels,**  
4 **and Outboard Motors Owned or Leased by Enrolled Members of a Federally Recognized Tribe in Utah**  
5 **Pursuant to Utah Code Ann. Section 41-1a-104**

6 (1) For purposes of this section:

7 (a) “Enrolled tribal member” means a person:

8 (i) who is a member of a federally recognized tribe in Utah; and

9 (ii) whose name appears in the tribal membership roll.

10 (b) “Federally recognized tribe in Utah” means the:

11 (i) Confederated Tribes of the Goshute Reservation;

12 (ii) Navajo Nation;

13 (iii) Northwestern Band of Shoshone Nation;

14 (iv) Paiute Indian Tribes of Utah;

15 (v) Skull Valley Band of Goshute Indians of Utah;

16 (vi) Ute Indian Tribe of the Uintah and Ouray Reservation; and

17 (vii) Ute Mountain Ute Tribe.

18 (c) “Utah trust land” means land within the state that is held in trust by the United States for the benefit  
19 of a federally recognized tribe in Utah.

20 (2) Notwithstanding Section 41-1a-510, the division shall issue a certificate of title for a vehicle, vessel,  
21 or outboard motor without the payment of sales or use tax, if the applicant:

22 (a) makes an application for title as required under Section 41-1a-512;

23 (b) provides the division satisfactory evidence of title or ownership to the vehicle, vessel, or outboard  
24 motor;

25 (c) obtains an identification number inspection for the vehicle, vessel, or outboard motor as required  
26 under Section 41-1a-511;

27 (d) remits the title document fee as required under Section 41-1a-1210;

28 (e) certifies in writing on a form prescribed by the division that to the best of the applicant’s knowledge,  
29 the applicant purchased or took delivery of the vehicle, vessel, or outboard motor on Utah trust land of the  
30 federally recognized tribe in Utah of which the applicant is an enrolled tribal member; and

31 (f) certifies in writing on a form prescribed by the division under penalty of perjury:

32 (i) the applicant’s name;

33 (ii) the applicant’s tribal enrollment number; and

34 (iii) the address where the applicant purchased or took delivery of the vehicle, vessel, or outboard  
35 motor.

36 (3) Notwithstanding Section 41-1a-206, the division shall register or renew the registration of a vehicle,  
37 vessel, or outboard motor without the payment of the statewide uniform fee in lieu of the ad valorem property  
38 tax described in Section 59-2-405, 59-2-405.1, 59-2-405.2, or 59-2-405.3, if the applicant:

39 (a) has or applies for a valid certificate of title or has a valid lease agreement in the applicant’s name;

40 (b) obtains an identification number inspection as required under Section 41-1a-204;

41 (c) obtains a certificate of emissions inspection, if required in the current year, as provided under  
42 Section 41-6a-1642;

43 (d) pays all registration fees required under Title 41, Chapter 1a, Part 2, Registration;

44 (e) certifies in writing on a form prescribed by the division that to the best of the applicant’s knowledge,  
45 the applicant resides on Utah trust land of the federally recognized tribe in Utah of which the applicant is an  
46 enrolled tribal member; and

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47 (f) certifies in writing on a form prescribed by the division under penalty of perjury:

48 (i) the applicant's name;

49 (ii) the applicant's tribal enrollment number; and

50 (ii) the address where the enrolled tribal member resides.

51 (4) Annually beginning on or before August 31, 2023, the executive director shall investigate and  
52 report to the commission any boundary changes or boundary dispute resolutions relating to Utah trust land or  
53 the exemptions provided in this section.