

## General Information

Utah vehicles are subject to either an age-based uniform fee or a 1.5 percent uniform fee that must be paid before the vehicle can be registered in Utah. ~~This pamphlet gives a brief explanation of~~ This publication explains the two fees and how they are calculated and collected.

See Utah Code §§41-1a-206, 41-1a-207, 59-2-103, 59-2-405, 59-2-405.1, 59-2-407, 59-2-405.2, 59-2-405.3 and Administrative Rules R884-24P-33, 60, and 61.

## Age-based Uniform Fee

The age-based uniform fee is determined by the age of the vehicle. Vehicles subject to the age-based uniform fee are:

- passenger vehicles (cars, light trucks, sport utility vehicles, vans)
- off-highway recreational vehicles
- snowmobiles
- street legal ATVs
- street motorcycles, small motor vehicles
- personal watercraft, vessels under 31 feet in length
- travel trailers, tent trailers, truck campers, non-commercial trailers, park model vehicles
- motor homes

## 1.5 Percent Uniform Fee

The 1.5 percent uniform fee is multiplied by the taxable value of the vehicle.

Vehicles subject to the 1.5 percent uniform fee are:

- heavy- and medium-duty trucks
- commercial trailers
- vessels 31 feet and longer

## Who Pays the Fees

All ~~individuals that are Utah~~ residents ~~of Utah as well as and~~ businesses that ~~operate are required to register~~ a vehicle in Utah must pay ~~either the age-based uniform fee or the 1.5 percent uniform fee, depending on applies to the vehicle type.~~ ~~Individuals or businesses are considered to be residents of Utah, and .~~ An individual or business must register their ~~vehicles~~ vehicle in Utah, if they are a Utah resident, meaning they:

- have a permanent home, or live (are domiciled) in Utah;
- live in Utah for six months or more during a calendar year, even if they have a permanent home outside of Utah;
- work in Utah, unless it's seasonal work or they commute into Utah;
- declare themselves to be a resident of Utah in order to get a Utah driver's license or other privileges such as resident school tuition;
- operate a motor vehicle from an office or warehouse in Utah; or
- operate a motor vehicle within Utah for intra-----state transportation, except for seasonal work.

See Utah Code §41-1a-202.

## When Are the Fees Paid

The age-based uniform fee is paid every time the vehicle is registered, including the initial purchase, and at each ~~subsequent renewal of~~ registration renewal. A person may register a motorcycle or motor vehicle 12,000 pounds or less for a six month period. ~~The applicable~~ See the charts below for a list of the age-based uniform fees ~~are included on the charts below according to vehicle type and model year.~~

The 1.5 percent uniform fee is paid at the time of registration and is due every year the vehicle is located in Utah, unless it is held as inventory by a dealer. This fee is based on the taxable value of the vehicle as of January 1 of the year for which it is being registered.

# ~~2022~~ Uniform Statewide Age-based Fee Schedules

Use the following schedule to determine the appropriate age-based uniform fee:

## Passenger Vehicles

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>	<u>Six Month Fee</u>
<del>2022 - 2020</del> <u>0-2 years</u>	\$150	\$115.50
<del>2019 - 2017</del> <u>3-5 years</u>	\$110	\$84.75
<del>2016 - 2014</del> <u>6-8 years</u>	\$80	\$61.50
<del>2013 - 2011</del> <u>9-11 years</u>	\$50	\$38.50
<del>2010 &amp; older</del> <u>12 or more years</u>	\$10	\$7.75

## Small Motor Vehicles

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>	<u>Six Month Fee</u>
<del>2022 - 2020</del> <u>0-2 years</u>	\$25	\$19.25
<del>2019 - 2017</del> <u>3-5 years</u>	\$15	\$11.50
<del>2016 &amp; older</del> <u>6 or more years</u>		\$10 \$7.75

## Off-Highway Recreational Vehicles

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>	
<del>2022 - 2020</del> <u>0-2 years</u>	\$18	
<del>2019 - 2017</del> <u>3-5 years</u>	\$14	
<del>2016 - 2014</del> <u>6-8 years</u>	\$12	
<del>2013 - 2011</del> <u>9-11 years</u>	\$8	
<del>2010 &amp; older</del> <u>12 or more years</u>		\$4

## Snowmobiles

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>	
<del>2022 - 2020</del> <u>0-2 years</u>	\$45	
<del>2019 - 2017</del> <u>3-5 years</u>	\$35	
<del>2016 - 2014</del> <u>6-8 years</u>	\$30	
<del>2013 - 2011</del> <u>9-11 years</u>	\$20	
<del>2010 &amp; older</del> <u>12 or more years</u>		\$10

## Street Legal ATVs

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>	
<del>2022 - 2020</del> <u>0-2 years</u>	\$38	
<del>2019 - 2017</del> <u>3-5 years</u>	\$28	
<del>2016 - 2014</del> <u>6-8 years</u>	\$20	
<del>2013 - 2011</del> <u>9-11 years</u>	\$14	
<del>2010 &amp; older</del> <u>12 or more years</u>		\$4

## Street Motorcycles

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>	<u>Six Month Fee</u>
<del>2022 - 2020</del> <u>0-2 years</u>	\$95	\$73
<del>2019 - 2017</del> <u>3-5 years</u>	\$70	\$54
<del>2016 - 2014</del> <u>6-8 years</u>	\$50	\$38.50
<del>2013 - 2011</del> <u>9-11 years</u>	\$35	\$27
<del>2010 &amp; older</del> <u>12 or more years</u>		\$10 \$7.75

## Personal Watercraft

<u>Model</u> <u>Years</u> <u>Year</u>	<u>Age-based Fee</u>
<del>2022 - 2020</del> <u>0-2 years</u>	\$55

<del>2019 - 2017</del> 3-5 years	\$45	
<del>2016 - 2014</del> 6-8 years	\$35	
<del>2013 - 2011</del> 9-11 years	\$25	
<del>2010 &amp; older</del> 12 or more years		\$10

### Motor Homes

<del>Model</del> <del>Years</del> Year	Age-based Fee	
<del>2022 - 2020</del> 0-2 years	\$690	
<del>2019 - 2017</del> 3-5 years	\$540	
<del>2016 - 2014</del> 6-8 years	\$425	
<del>2013 - 2011</del> 9-11 years	\$315	
<del>2010 - 2008</del> 12-14 years	\$180	
<del>2006 &amp; older</del> 15 or more years		\$90

### Travel Trailers and Park Model Vehicles

<del>Model</del> <del>Years</del> Year	Age-based Fee	
<del>2022 - 2020</del> 0-2 years	\$175	
<del>2019 - 2017</del> 3-5 years	\$135	
<del>2016 - 2014</del> 6-8 years	\$90	
<del>2013 - 2011</del> 9-11 years	\$65	
<del>2010 &amp; older</del> 12 or more years		\$20

### Tent Trailers and Truck Campers

<del>Model</del> <del>Years</del> Year	Age-based Fee	
<del>2022 - 2020</del> 0-2 years	\$70	
<del>2019 - 2017</del> 3-5 years	\$50	
<del>2016 - 2014</del> 6-8 years	\$35	
<del>2013 - 2011</del> 9-11 years	\$25	
<del>2010 &amp; older</del> 12 or more years		\$10

### Other Trailers (Non Commercial)

<del>Model</del> <del>Years</del> Year	Age-based Fee	
<del>2022 - 2020</del> 0-2 years	\$30	
<del>2019 - 2017</del> 3-5 years	\$25	
<del>2016 - 2014</del> 6-8 years	\$20	
<del>2013 - 2011</del> 9-11 years	\$15	
<del>2010 &amp; older</del> 12 or more years		\$10

### Canoes, Jon Boats and Utility Boats

<del>Model</del> <del>Years</del> Year	Age-based Fee	
All years	\$10	

### Vessels less than 15 feet in length

<del>Model</del> <del>Years</del> Year	Age-based Fee	
All years	\$10	

### Vessels 15 feet or more in length, but less than 19 feet

<del>Model</del> <del>Years</del> Year	Age-based Fee	
<del>2022 - 2020</del> 0-2 years	\$150	
<del>2019 - 2017</del> 3-5 years	\$110	
<del>2016 - 2014</del> 6-8 years	\$80	
<del>2013 - 2011</del> 9-11 years	\$65	
<del>2010 &amp; older</del> 12 or more years		\$25

### Vessels 19 feet or more in length, but less than 23 feet

<u>Model Year</u>	<u>Age-based Fee</u>
<del>2022 - 2020</del> 2 years	\$275
<del>2019 - 2017</del> 3-5 years	\$220
<del>2016 - 2014</del> 6-8 years	\$175
<del>2013 - 2011</del> 9-11 years	\$120
<del>2010 &amp; older</del> 12 or more years	\$50

### Vessels 23 feet or more in length, but less than 27 feet

<u>Model Year</u>	<u>Age-based Fee</u>
<del>2022 - 2020</del> 2 years	\$400
<del>2019 - 2017</del> 3-5 years	\$310
<del>2016 - 2014</del> 6-8 years	\$240
<del>2013 - 2011</del> 9-11 years	\$180
<del>2010 &amp; older</del> 12 or more years	\$100

### Vessels 27 feet or more in length, but less than 31 feet

<u>Model Year</u>	<u>Age-based Fee</u>
<del>2022 - 2020</del> 2 years	\$700
<del>2019 - 2017</del> 3-5 years	\$500
<del>2016 - 2014</del> 6-8 years	\$350
<del>2013 - 2011</del> 9-11 years	\$250
<del>2010 &amp; older</del> 12 or more years	\$120

### Collapsible Inflatable Vessel, Pontoon or Sailboat (all years)

<u>Length of Vessel</u>	<u>Age-based Fee</u>
15 - 18 feet	\$15
19 - 22 feet	\$25
23 - 26 feet	\$40
27 - 30 feet	\$75

## Calculating the 1.5 Percent Uniform Fee

~~The~~ Calculate the 1.5 percent uniform fee ~~is calculated~~ using the *Depreciated Cost New* (DCN) method. ~~The~~ Find the taxable value of a vehicle ~~is determined~~ by multiplying ~~the~~ its original *Manufacturer's Suggested Retail Price* (MSRP) ~~of a vehicle~~ by the *percent good factor* for the ~~vehicle's~~ model year. ~~Get~~ MSRP values ~~are obtained~~ from appraisal guides published by national organizations. ~~The~~ Use the base-~~model~~ MSRP ~~is used~~; (this excludes the options you may have purchased with ~~your~~ the vehicle-). The percent good factor is a rate calculated and adopted by the ~~state~~ Tax Commission ~~and is derived from the~~ based on average ~~vehicle~~ depreciation observed in vehicles.

MSRP X Percent Good Factor = Taxable Value

~~The~~ Then multiply the taxable value of the vehicle ~~is then multiplied~~ by the uniform rate of 1.5 percent to arrive at the uniform fee.

Taxable Value X Uniform Rate = Uniform Fee

### Example of 1.5 Percent Uniform Fee

~~Model Year: 2001~~

~~Make/Model:~~ Bayliner ~~Vehicle:~~ Boat, 34 feet in length

MSRP		\$59,602
Percent Good Factor	X	28%
Taxable Value	=	\$16,688.56
Rate	X	1.5%

1.5 Percent Uniform Fee = \$250.33

## 1.5 Percent Uniform Fee Valuation Appeals

If ~~a vehicle owner believes~~you believe the value of ~~his~~your vehicle ~~to be~~is less than the value ~~obtained~~reached by using the DCN valuation methodology, ~~the value~~you may ~~be appealed to~~file an appeal with the county board of equalization. ~~This appeal~~You must ~~be filed~~file this appeal within 30 days of the mailing of the tax notice. ~~As an alternative to an official appeal,~~Alternatively, you ~~may make~~may be made an informal request for review ~~may be made~~to the county assessor. This informal request ~~does~~is not ~~constitute~~constitute an ~~actual~~actual appeal and does not change the deadline for filing an appeal.

## Dealer Trade-Ins

### Age-based Uniform Fee

When a vehicle subject to the age-based uniform fee is traded in to a dealer, ~~no the dealer does not collect the~~age-based uniform fee is collected by the dealer from the owner. The age-based uniform fee will be collected at the time the ~~vehicle is registered to a~~new owner registers the vehicle.

### 1.5 Percent Uniform Fee

When a vehicle subject to the 1.5 percent uniform fee is traded in to a dealer and the uniform fee is due, the dealer must collect the fee from the owner and pay it to the county assessor. ~~"All tangible taxable property shall be~~The vehicle is assessed ~~and taxed~~at a uniform and equal rate on the basis of its fair market value, ~~as valued on January 1 ..."~~(see Utah Code §59-2-103).

January 1 ~~of each year~~is considered the lien date. ~~Section 41-1a-206(1)(b) of the Utah Code indicates the~~The tax or fee is a lien on real property sufficient to secure the payment of the tax or fee. ~~(see Utah Code §41-1a-206(1)(b)).~~

The following ~~scenarios illustrate~~examples show how dealers handle trade-ins for vehicles subject to the 1.5 percent uniform fee.

#### • Trade-Ins – Utah Residents

When a Utah resident trades in a vehicle subject to the 1.5 percent uniform fee and the registration expires in the current calendar year, the dealer must collect the 1.5 percent uniform fee from the owner.

##### Example

Trade-in date March 15, ~~2022~~  
Registration expires October ~~2022~~(same year)

**1.5 percent uniform fee is due at trade-in.**

When a Utah resident trades in a vehicle and the registration expires in the next calendar year, no additional 1.5 percent uniform fee is due for the current calendar year.

##### Example

Trade-in date March 15, ~~2022~~  
Registration expires February ~~2023~~(next year)

**No 1.5 percent uniform fee is due at trade-in.**

#### • Trade-Ins – Move-ins From Out of State

When someone establishes residency in Utah after the January lien date and trades in a vehicle with a valid registration from another state, the dealer must collect the 1.5 percent uniform fee if the vehicle registration expires in the current calendar year.

##### Example

Date of Utah residency March 15, ~~2022~~  
Registration expires October ~~2022~~(same year)

**1.5 percent uniform fee is due for entire year.**

If someone establishes residency in Utah during the current calendar year and trades in a vehicle with the registration expiring in the next calendar year, no additional 1.5 percent uniform fee is due for the current year.

##### Example

Date of Utah residency August 1, ~~2022~~  
Registration expires March ~~2023~~(next year)

**No 1.5 percent uniform fee is due.**

## New Residents

When a person or business establishes residency in Utah and brings a vehicle from out of state, they ~~are required to~~must pay the appropriate fee unless all property taxes or fees imposed by the state they moved from have been paid for the current year.