

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~~whichever 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>
2022	2020	2 years	\$150	\$115.50
2019	2017	3-5 years	\$110	\$84.75
2016	2014	6-8 years	\$80	\$61.50
2013	2011	9-11 years	\$50	\$38.50
2010 & older	12 or more years		\$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>
2022	2020	2 years	\$25	\$19.25
2019	2017	3-5 years	\$15	\$11.50
2016 & older	6 or more years		\$10	\$7.75

Off-Highway Recreational Vehicles

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

Snowmobiles

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

Street Legal ATVs

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

Street Motorcycles

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

Personal Watercraft

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

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

Motor Homes

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

Travel Trailers and Park Model Vehicles

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

Tent Trailers and Truck Campers

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

Other Trailers (Non Commercial)

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

Canoes, Jon Boats and Utility Boats

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

Vessels less than 15 feet in length

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

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

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

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

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

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

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

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

<u>Model Years</u>	<u>Year</u>	<u>Age-based Fee</u>
2022 - 2020	2 years	\$700
2019 - 2017	3-5 years	\$500
2016 - 2014	6-8 years	\$350
2013 - 2011	9-11 years	\$250
2010 & older	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 an informal request for review ~~may be made~~to the county assessor. This informal request ~~does~~is not ~~constitute~~an 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.