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August 24, 2023

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

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

3 **R873-22M-43. Documentation and Procedures for the Titling and Registration of a Vehicle, Vessel, or**
4 **Outboard Motor Owned or Leased by Documented Tribal Member of a Federally Recognized Tribe in**
5 **Utah Pursuant to Utah Code Ann. Section 41-1a-104**

6 (1) For purposes of this section:

7 (a) “Documented 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 tribal records or other documentation of the federally recognized tribe in
10 Utah that is used to officially record membership or citizenship in the federally recognized tribe in Utah.

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

12 (i) Confederated Tribes of the Goshute Reservation;

13 (ii) Navajo Nation;

14 (iii) Northwestern Band of Shoshone Nation;

15 (iv) Paiute Indian Tribes of Utah;

16 (v) San Juan Southern Paiute Tribe;

17 (vi) Skull Valley Band of Goshute Indians of Utah;

18 (vii) Ute Indian Tribe of the Uintah and Ouray Reservation; and

19 (viii) Ute Mountain Ute Tribe.

20 (c) “Recognized tribal land” means land within the state that is recognized by federal statute,
21 regulation, or final unappealable court order, as the tribal land of a federally recognized tribe in Utah.

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

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

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

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

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

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

32 (e) certifies in writing on a form prescribed by the division that to the best of the applicant’s knowledge,
33 the applicant purchased or took delivery of the vehicle, vessel, or outboard motor on:

34 (i) Utah trust land of which the applicant is a documented tribal member; or

35 (ii) recognized tribal land of the federally recognized tribe in Utah of which the applicant is a
36 documented tribal member; and

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

38 (i) the applicant’s name;

39 (ii) the name of the federally recognized tribe in Utah of which the applicant is a documented tribal
40 member;

41 (iii) the applicant’s tribal enrollment or membership number in the tribe described in Subsection
42 (2)(f)(ii); and

43 (iv) the address where the applicant purchased or took delivery of the vehicle, vessel, or outboard
44 motor.

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45 (3) Notwithstanding Section 41-1a-206, the division shall register or renew the registration of a vehicle,
46 vessel, or outboard motor without the payment of the statewide uniform fee in lieu of the ad valorem property
47 tax described in Section 59-2-405, 59-2-405.1, 59-2-405.2, or 59-2-405.3, if the applicant:
48 (a) has or applies for a valid certificate of title or has a valid lease agreement in the applicant's name;
49 (b) obtains an identification number inspection as required under Section 41-1a-204;
50 (c) obtains a certificate of emissions inspection, if required in the current year, as provided under
51 Section 41-6a-1642;
52 (d) pays all registration fees required under Title 41, Chapter 1a, Part 2, Registration;
53 (e) certifies in writing on a form prescribed by the division that to the best of the applicant's knowledge,
54 the applicant resides on:
55 (i) Utah trust land of which the applicant is a documented tribal member; or
56 (ii) recognized tribal land of the federally recognized tribe in Utah of which the applicant is a
57 documented tribal member; and
58 (f) certifies in writing on a form prescribed by the division under penalty of perjury:
59 (i) the applicant's name;
60 (ii) the name of the federally recognized tribe in Utah of which the applicant is a documented tribal
61 member;
62 (iii) the applicant's tribal enrollment or membership number in the tribe identified in Subsection
63 (3)(f)(ii); and
64 (iv) the address where the documented tribal member resides.
65 (4) On or before August 31, of each year, the executive director shall annually investigate and report
66 to the commission any boundary changes or boundary dispute resolutions relating to Utah trust land, recognized
67 tribal land, or the exemptions provided in this section.