



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 24, 2026

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 115**, MOTOR VEHICLE SALES TAX AMENDMENTS, by Representative T. W. Peterson, with the following amendments:

Amendment 1

1 *Line 861 through 865:*

861 (101) sales of construction materials used for the construction, remodeling, or refurbishing
862 of a major sporting event venue, as defined in Section 63N-3-1701, within an approved
863 major sporting event venue zone[-]; and
864 (102) amounts paid or charged for a sale of a motor vehicle of {~~12,000~~} 14,000 pounds
or less gross
865 {~~laden weight~~} vehicle weight rating with a model year that is at least 10 years before the
current calendar year.

Amendment 2

1 *Line 6 through 12:*

6 **Highlighted Provisions:**
7 This Bill:
8 #enacts a sales and use tax exemption for sales of motorcycles and passenger vehicles
with
9 a model year that is at least {~~10~~} 15 years before the current calendar year; and
10 #makes technical corrections.
11 **Money Appropriated in this Bill:**

Bill Number
HB0115

Action Class
H

Action Code
HCRAMD

12 None

2 *Line 862 through 865:*

862 of a major sporting event venue, as defined in Section 63N-3-1701, within an approved
863 major sporting event venue zone[-]; and
864 (102) amounts paid or charged for a sale of a motor vehicle of 12,000 pounds or less gross
865 laden weight with a model year that is at least {~~10~~} 15 years before the current calendar
year.

Respectfully,

Steve Eliason
Chair

Voting: 9-1-1

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