

**11-36a-602 Expenditure of impact fees.**

- (1) A local political subdivision may expend impact fees only for a system improvement:
  - (a) identified in the impact fee facilities plan; and
  - (b) for the specific public facility type for which the fee was collected.
- (2)
  - (a) Except as provided in Subsection (2)(b), a local political subdivision shall expend or encumber the impact fees for a permissible use within six years of their receipt.
  - (b) A local political subdivision may hold the fees for longer than six years if it identifies, in writing:
    - (i) an extraordinary and compelling reason why the fees should be held longer than six years; and
    - (ii) an absolute date by which the fees will be expended.

Enacted by Chapter 47, 2011 General Session