

28 use of property owned by the federal government.

29 (3) A tax is not imposed under this chapter on the following:

30 (a) the use of property which is a concession in, or relative to, the use of a public
31 airport, park, fairground, or similar property which is available as a matter of right to the use of
32 the general public;

33 (b) the use or possession of property by a religious, educational, or charitable
34 organization;

35 (c) the use or possession of property if the revenue generated by the possessor or user
36 of the property through its possession or use of the property inures only to the benefit of a
37 religious, educational, or charitable organization and not to the benefit of any other person;

38 (d) the possession or other beneficial use of public land occupied under the terms of [~~a~~
39 ~~grazing~~] an agricultural lease or permit issued by the United States or this state;

40 (e) the use or possession of any lease, permit, or easement unless the lease, permit, or
41 easement entitles the lessee or permittee to exclusive possession of the premises to which the
42 lease, permit, or easement relates. Every lessee, permittee, or other holder of a right to remove
43 or extract the mineral covered by the holder's lease, right, permit, or easement except from
44 brines of the Great Salt Lake, is considered to be in possession of the premises,
45 notwithstanding the fact that other parties may have a similar right to remove or extract another
46 mineral from the same lands or estates; or

47 (f) the use or possession of property by a public agency, as defined in Section
48 11-13-103, to the extent that the ownership interest of the public agency in that property is
49 subject to a fee in lieu of ad valorem property tax under Section 11-13-302.

50 (4) A tax imposed under this chapter is assessed to the possessors or users of the
51 property on the same forms, and collected and distributed at the same time and in the same
52 manner, as taxes assessed owners, possessors, or other claimants of property which is subject to
53 ad valorem property taxation. The tax is not a lien against the property, and no tax-exempt
54 property may be attached, encumbered, sold, or otherwise affected for the collection of the tax.

55 **Section 2. Effective date.**

56 This act takes effect on January 1, 2004.

Legislative Review Note

as of 2-19-03 4:02 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

Fiscal Note
Bill Number SB0253

Privilege Tax - Public Land

27-Feb-03

12:39 PM

State Impact

No significant fiscal impact.

Individual and Business Impact

This legislation could result in some tax shifts over time.

Office of the Legislative Fiscal Analyst