

- 30 ▶ modifies the responsibility of the Department of Agriculture and Food to inspect
- 31 nursery and nursery stock;
- 32 ▶ states that "farm machinery and equipment" includes balers and cubers; and
- 33 ▶ makes technical changes.

34 Money Appropriated in this Bill:

35 None

36 Other Special Clauses:

37 None

38 Utah Code Sections Affected:

39 AMENDS:

- 40 **4-2-8.5**, as last amended by Laws of Utah 2013, Chapter 400
- 41 **4-2-8.6**, as last amended by Laws of Utah 2013, Chapter 461
- 42 **4-2-8.7**, as last amended by Laws of Utah 2013, Chapter 461
- 43 **4-10-2**, as last amended by Laws of Utah 2010, Chapter 73
- 44 **4-10-6**, as enacted by Laws of Utah 1979, Chapter 2
- 45 **4-10-7**, as last amended by Laws of Utah 2007, Chapter 179
- 46 **4-10-10**, as last amended by Laws of Utah 2010, Chapter 73
- 47 **4-11-2**, as last amended by Laws of Utah 2010, Chapter 73
- 48 **4-14-3**, as last amended by Laws of Utah 2011, Chapter 383
- 49 **4-14-13**, as last amended by Laws of Utah 2010, Chapter 391
- 50 **4-15-2**, as last amended by Laws of Utah 2010, Chapter 378
- 51 **4-15-7**, as enacted by Laws of Utah 1981, Chapter 126
- 52 **4-15-11**, as enacted by Laws of Utah 1981, Chapter 126
- 53 **59-2-102**, as last amended by Laws of Utah 2013, Chapters 19 and 322

54 ENACTS:

- 55 **4-10-7.3**, Utah Code Annotated 1953
- 56 **4-15-1.5**, Utah Code Annotated 1953
- 57 **4-15-13**, Utah Code Annotated 1953

58

59 *Be it enacted by the Legislature of the state of Utah:*

60 Section 1. Section **4-2-8.5** is amended to read:

61 **4-2-8.5. Salinity Offset Fund.**

62 (1) As used in this section, "Colorado River Salinity Offset Program" means a
63 program, administered by the Division of Water Quality, allowing oil, gas, or mining
64 companies and other entities to provide funds to finance salinity reduction projects in the
65 Colorado River Basin by purchasing salinity credits as offsets against discharges made by the
66 company under permits issued by the Division of Water Quality.

67 (2) (a) There is created an expendable special revenue fund known as the "Salinity
68 Offset Fund."

69 (b) The fund shall consist of:

70 (i) money received from the Division of Water Quality that has been collected as part of
71 the Colorado River Salinity Offset Program;

72 (ii) grants from local governments, the state, or the federal government;

73 (iii) grants from private entities; and

74 (iv) interest on fund money.

75 (3) (a) The department shall:

76 (i) subject to the rules established under Subsection (3)(a)(ii), distribute fund money to
77 farmers, ranchers, mutual irrigation companies, and other entities in the state to assist in
78 financing irrigation, rangeland, and watershed improvement projects that will, in accordance
79 with the Colorado River Salinity Offset Program, reduce salinity in the Colorado River; and

80 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
81 make rules establishing:

82 (A) a project funding application process;

83 (B) project funding requirements;

84 (C) project approval criteria; and

85 (D) standards for evaluating the effectiveness of funded projects in reducing salinity in

86 the Colorado River.

87 (b) The department may require entities seeking fund money to provide matching
88 funds.

89 (c) The department shall submit to the Division of Water Quality [~~Board's executive~~
90 ~~secretary~~] proposed funding projects for the [~~executive secretary's~~] division's review and
91 approval.

92 (d) The Division of Water Quality and the department shall establish a committee to
93 review and approve projects, as funding allows.

94 (4) (a) [~~The~~] Except as provided in Subsection (4)(b), the department may use fund
95 money for the administration of the fund, but this amount may not exceed 10% of the [~~annual~~]
96 receipts to the fund.

97 (b) The department may not use earned interest for administration of the fund.

98 Section 2. Section **4-2-8.6** is amended to read:

99 **4-2-8.6. Cooperative agreements and grants to rehabilitate areas infested with or**
100 **threatened by invasive species.**

101 After consulting with the Department of Natural Resources and the Conservation
102 Commission, the department may:

103 (1) enter into a cooperative agreement with a political subdivision, a state agency, a
104 federal agency, or a federal, state, tribal, a county weed board, a cooperative weed management
105 area, a university, or private landowner to:

106 (a) rehabilitate or treat an area [~~that: (i) is~~] infested with, or threatened by, an invasive
107 species; or

108 [~~(ii) has a fuel load that may contribute to a catastrophic wildland fire; or~~]

109 [~~(b) prevent catastrophic wildland fire through land restoration in a watershed that:]~~]

110 [~~(i) is impacted by an invasive species; or~~]

111 [~~(ii) has a fuel load that may contribute to a catastrophic wildland fire;]~~]

112 (b) conduct research related to invasive species;

113 (2) expend money from the Invasive Species Mitigation Account created in Section

114 4-2-8.7; and

115 (3) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
116 make rules to:

- 117 (a) administer this section; and
- 118 (b) give grants from the Invasive Species Mitigation Account.

119 Section 3. Section 4-2-8.7 is amended to read:

120 **4-2-8.7. Invasive Species Mitigation Account created.**

121 (1) As used in this section, "project" means an undertaking that:

122 (a) rehabilitates or treats an area [~~that: (i) is~~] infested with, or threatened by, an
123 invasive species; or

124 [~~(ii) has a fuel load that may contribute to a catastrophic wildland fire; or]~~

125 [~~(b) prevents catastrophic wildland fire through land restoration in a watershed that:]~~

126 [~~(i) is impacted by an invasive species; or]~~

127 [~~(ii) has a fuel load that may contribute to a catastrophic wildland fire.]~~

128 (b) conducts research related to invasive species.

129 (2) (a) There is created a restricted account within the General Fund known as the
130 "Invasive Species Mitigation Account."

131 (b) The restricted account shall consist of:

- 132 (i) money appropriated by the Legislature;
- 133 (ii) grants from the federal government; and
- 134 (iii) grants or donations from a person.

135 (3) (a) After consulting with the Department of Natural Resources and the
136 Conservation Commission, the department may expend money in the restricted account:

137 (i) on a project implemented by:

- 138 (A) the department; or
- 139 (B) the Conservation Commission; or

140 (ii) by giving a grant for a project to:

141 (A) a state agency;

- 142 (B) a federal agency;
- 143 (C) a federal, state, tribal, or private landowner; ~~[or]~~
- 144 (D) a political subdivision[-];
- 145 (E) a county weed board;
- 146 (F) a cooperative weed management area; or
- 147 (G) a university.

148 (b) The department may use up to 10% of restricted account funds ~~[expended]~~

149 appropriated under Subsection (~~[3)(a)(i)] (2)(b)(i)~~ on:

- 150 (i) department administration; or
- 151 (ii) project planning, monitoring, and implementation expenses.

152 (c) A project that receives funds from the Invasive Species Mitigation Account may not
153 spend more than 10% of an award of funds on planning and administration costs.

154 ~~[(e)]~~ (d) A federal landowner that receives restricted account funds for a project shall
155 match the funds received from the restricted account with an amount that is equal to or greater
156 than the amount received from the restricted account.

157 (4) In giving a grant, the department shall consider the effectiveness of a project in
158 ~~[preventing at least one of the following: (a) encroachment of an]~~ the rehabilitation or
159 treatment of an area infested with, or threatened by, an invasive species[;].

- 160 ~~[(b) soil erosion;]~~
- 161 ~~[(c) flooding;]~~
- 162 ~~[(d) the risk of catastrophic wildfire; or]~~
- 163 ~~[(e) damage to habitat for wildlife or livestock.]~~

164 Section 4. Section **4-10-2** is amended to read:

165 **4-10-2. Definitions.**

166 As used in this chapter:

167 (1) "Article" means any bedding, upholstered furniture, quilted clothing, or filling
168 material.

169 (2) "Bedding" means any:

170 (a) quilted, packing, mattress or hammock pad; or

171 (b) mattress, boxsprings, comforter, quilt, sleeping bag, studio couch, pillow or
172 cushion made with any filling material that can be used for sleeping or reclining.

173 (3) "Consumer" means a person who purchases, rents, or leases an article for the
174 article's intended, everyday use.

175 [~~(3)~~] (4) "Filling material" means any cotton, wool, kapok, feathers, down, hair or other
176 material, or any combination of material, whether loose or in bags, bales, batting, pads, or other
177 prefabricated form that is, or can be, used in bedding, upholstered furniture or quilted clothing.

178 [~~(4)~~] (5) "Label" means the display of written, printed, or graphic matter upon a tag or
179 upon the immediate container of any bedding, upholstered furniture, quilted clothing, or filling
180 material.

181 [~~(5)~~] (6) (a) "Manufacture" means to make, process, or prepare from new or
182 secondhand material, in whole or in part, any bedding, upholstered furniture, quilted clothing,
183 or filling material for sale.

184 (b) "Manufacture" does not include [~~isolated~~] three or fewer annual sales of such
185 articles by persons who are not primarily engaged in the making, processing, or preparation of
186 such articles.

187 [~~(6)~~] (7) (a) "New material" means material that has not previously been used in the
188 manufacture of another article used for any purpose.

189 (b) "New material" includes by-products from a textile mill using only new raw
190 material synthesized from a product that has been melted, liquified, and re-extruded.

191 [~~(7)~~] (8) "Owner's own material" means an article owned or in the possession of a
192 person for the person's own or a tenant's use that is sent to another person for manufacture or
193 repair.

194 [~~(8)~~] (9) "Quilted clothing" means a quilted garment or apparel, exclusive of trim used
195 for aesthetic effect, or a stiffener, shoulder pads, interfacing, or other material that is made in
196 whole or in part from filling material and sold or offered for sale.

197 [~~(9)~~] (10) "Repair" means to restore, recover, alter, or renew bedding, upholstered

198 furniture, or quilted clothing for a consideration.

199 ~~[(10)]~~ (11) "Retailer" means a person who sells bedding, upholstered furniture, quilted
200 clothing, or filling material to a consumer for use primarily for personal, family, household, or
201 business purposes.

202 ~~[(11)]~~ (12) (a) "Sale" or "sell" means to offer or expose for sale, barter, trade, deliver,
203 consign, lease, or give away any bedding, upholstered furniture, quilted clothing, or filling
204 material.

205 (b) "Sale" or "sell" does not include any judicial, executor's, administrator's, or
206 guardian's sale of such items.

207 ~~[(12)]~~ (13) "Secondhand ~~[material]~~" means any article or filling material, or portion
208 thereof, that has previously been used [in an article], other than previous use as a floor model.

209 ~~[(13)]~~ (14) "Tag" means a card, flap, or strip attached to an article for the purpose of
210 displaying information required by this chapter or under rule made pursuant to it.

211 (15) (a) "Used" means an article that has been sold to a consumer and has left the store.

212 (b) "Used" does not include an article returned to the store:

213 (i) within three days from the day on which the article is purchased; and

214 (ii) in its original packaging.

215 ~~[(14)]~~ (16) "Upholstered furniture" means any portable or fixed furniture, except fixed
216 seats in motor vehicles, boats, or aircraft, that is made in whole or in part with filling material,
217 exclusive of trim used for aesthetic effect.

218 ~~[(15)]~~ (17) "Wholesaler" means a person who offers an article for resale to a retailer or
219 institution rather than a final consumer.

220 Section 5. Section **4-10-6** is amended to read:

221 **4-10-6. Unlawful acts specified.**

222 It is unlawful for any person to:

223 (1) sell bedding, upholstered furniture, quilted clothing, or filling material as new
224 unless it is made from new material and properly tagged;

225 (2) sell bedding, upholstered furniture, quilted clothing or filling material made from

226 secondhand material which is not properly tagged;

227 (3) label or sell a used or secondhand article as if it were a new article;

228 [~~3~~] (4) use burlap or other material which has been used for packing or baling, or to
229 use any unsanitary, filthy, or vermin or insect infected filling material in the manufacture or
230 repair of any article;

231 [~~4~~] (5) sell bedding, upholstered furniture, quilted clothing or filling material which is
232 not properly tagged regardless of point of origin;

233 [~~5~~] (6) use any false or misleading statement, term, or designation on any tag; [or]

234 [~~6~~] (7) use any false or misleading label[-]; or

235 (8) engage in the manufacture, repair, or wholesale sale of bedding, upholstered
236 furniture, quilted clothing, or filling material without a license as required by this chapter.

237 Section 6. Section 4-10-7 is amended to read:

238 **4-10-7. Tagging requirements for bedding, upholstered furniture, and filling**
239 **material.**

240 (1) (a) All bedding, upholstered furniture, and filling material shall be securely tagged
241 by the manufacturer or repairer.

242 (b) Tags shall be at least six square inches and plainly and indelibly labeled with:

243 (i) information as the department requires by rule; [~~and~~]

244 (ii) according to the filling material type, the words "All New Material," "Secondhand
245 Material," or "Owner's Material," stamped or printed on the label[-]; and

246 (iii) the word "USED" stamped or printed on the label of a used mattress.

247 (c) Each label shall be placed on the article in such a position as to facilitate ease of
248 examination.

249 (2) (a) If more than one type of filling material is used, its component parts shall be
250 listed in descending order by weight or by percentages.

251 (b) If descriptive statements are made about the frame, cover, or style of the article,
252 such statements shall, in fact, be true.

253 (c) All quilted clothing shall be tagged and labeled in conformity with the Federal

254 Textile Fiber Products Identification Act, 15 U.S.C. Sec. 70 through 70k.

255 (3) No person, except the purchaser, may remove, deface, or alter a tag attached
256 according to this chapter.

257 (4) A used mattress shall be tagged with the word "USED," in accordance with rules
258 established by the department.

259 (5) The retailer of a used mattress shall display the mattress so that the "USED" tag is
260 clearly visible to a customer.

261 Section 7. Section 4-10-7.3 is enacted to read:

262 **4-10-7.3. Seller's representation of a used mattress -- Bedding records required.**

263 (1) A seller shall represent a mattress tagged "USED" as previously used by a
264 customer.

265 (2) The manufacturer, repairer, wholesale dealer, or retailer of a mattress shall keep an
266 invoice, shipping information, bill of lading, or other record of the mattress at the manufacture,
267 repair, wholesale, or retail location for a minimum of one year from the day on which the
268 invoice, shipping information, bill of lading, or other record was created or received.

269 Section 8. Section 4-10-10 is amended to read:

270 **4-10-10. Enforcement -- Inspection authorized -- Samples -- Reimbursement for**
271 **samples -- Warrants.**

272 (1) (a) The department may access public and private premises where articles subject to
273 this chapter are manufactured, repaired, stored, or sold for the purpose of determining
274 compliance with this chapter.

275 (b) For purposes of determining compliance, the department may:

276 (i) open any upholstered furniture, bedding, or quilted clothing to obtain a sample for
277 inspection and analysis of filling material; or

278 (ii) if considered appropriate by the department, take the entire article for inspection
279 and analysis.

280 (c) Upon request, the department shall reimburse the owner or person from whom a
281 sample or article is taken in accordance with this Subsection (1) for the actual cost of the

282 sample or article.

283 (2) Upon request, the department may review and copy any of the records required
284 under Subsection 4-10-7.3(2).

285 ~~[(2)]~~ (3) The department may proceed immediately, if admittance is refused or a record
286 is denied, to obtain an ex parte warrant from the nearest court of competent jurisdiction to
287 allow entry upon the premises for the purpose of making inspections and taking samples or
288 articles.

289 Section 9. Section 4-11-2 is amended to read:

290 **4-11-2. Definitions.**

291 As used in this chapter:

292 (1) "Abandoned apiary" means any apiary:

- 293 (a) to which the owner or operator fails to give reasonable and adequate attention
294 during a given year, with the result that the welfare of a neighboring colony is jeopardized; or
295 (b) that is not properly identified in accordance with this chapter.

296 (2) "Apiary" means any place where one or more colonies of bees are located.

297 (3) "Apiary equipment" means hives, supers, frames, veils, gloves, or other equipment
298 used to handle or manipulate bees, honey, wax, or hives.

299 (4) "Appliance" means any apparatus, tool, machine, or other device used to handle or
300 manipulate bees, wax, honey, or hives.

301 (5) "Bee" means the common honey bee, *Apis mellifera*, at any stage of development.

302 (6) (a) "Beekeeper" means a person who keeps bees in order to:

- 303 (i) collect honey and beeswax;
304 (ii) pollinate crops; or
305 (iii) produce bees for sale to other beekeepers.

306 (b) "Beekeeper" includes an apiarists.

307 (7) "Colony" means an aggregation of bees in any type of hive that includes queens,
308 workers, drones, or brood.

309 (8) "Disease" means any ~~[disease or abnormal condition of the egg, larval, pupal, or~~

310 ~~adult stage of bee development]~~ infectious or contagious disease affecting bees, as specified by
311 the department, including American foulbrood.

312 (9) "Hive" means a frame hive, box hive, box, barrel, log, gum skep, or other artificial
313 or natural receptacle that may be used to house bees.

314 (10) "Package" means any number of bees in a bee-tight container, with or without a
315 queen, and without comb.

316 (11) "Parasite" means an organism that parasitizes any developmental stage of a bee.

317 (12) "Pest" means an organism that:

318 (a) inflicts damage to a bee or bee colony directly or indirectly; or

319 (b) may damage apiary equipment in a manner that is likely to have an adverse affect
320 on the health of the colony or an adjacent colony.

321 (13) "Raise" means:

322 (a) to hold a colony of bees in a hive for the purpose of pollination, honey production,
323 study, or similar purpose; and

324 (b) when the person holding a colony, holds the colony or a package of bees in the state
325 for a period of time exceeding 30 days.

326 (14) "Terminal disease" means a pest, parasite, or pathogen that will kill an occupant
327 colony or subsequent colony on the same equipment.

328 Section 10. Section ~~4-14-3~~ is amended to read:

329 **4-14-3. Registration required for distribution -- Application -- Fees -- Renewal --**
330 **Local needs registration -- Distributor or applicator license -- Fees -- Renewal.**

331 (1) (a) No person may distribute a pesticide in this state that is not registered with the
332 department.

333 (b) Application for registration shall be made to the department upon forms prescribed
334 and furnished by it accompanied with an annual registration fee determined by the department
335 pursuant to Subsection ~~4-2-2~~(2) for each pesticide registered.

336 (c) Upon receipt by the department of a proper application and payment of the
337 appropriate fee, the commissioner shall issue a registration to the applicant allowing

338 distribution of the registered pesticide in this state through June 30 of each year, subject to
339 suspension or revocation for cause.

340 (d) (i) Each registration is renewable for a period of one year upon the payment of an
341 annual registration renewal fee in an amount equal to the current applicable original
342 registration fee.

343 (ii) Each renewal fee shall be paid on or before June 30 of each year.

344 (2) The application shall include the following information:

345 (a) the name and address of the applicant and the name and address of the person
346 whose name will appear on the label, if other than the applicant's name;

347 (b) the name of the pesticide;

348 (c) a complete copy of the label which will appear on the pesticide; and

349 (d) any information prescribed by rule of the department considered necessary for the
350 safe and effective use of the pesticide.

351 (3) (a) Forms for the renewal of registration shall be mailed to registrants at least 30
352 days before their registration expires.

353 (b) A registration in effect on June 30 for which a renewal application has been filed
354 and the registration fee tendered shall continue in effect until the applicant is notified either
355 that the registration is renewed or that it is suspended or revoked pursuant to Section 4-14-8.

356 (4) The department may, before approval of any registration, require the applicant to
357 submit the complete formula of any pesticide including active and inert ingredients and may
358 also, for any pesticide not registered according to 7 U.S.C. Sec. 136a or for any pesticide on
359 which restrictions are being considered, require a complete description of all tests and test
360 results that support the claims made by the applicant or the manufacturer of the pesticide.

361 (5) A registrant who desires to register a pesticide to meet special local needs
362 according to 7 U.S.C. Sec. 136v(c) shall, in addition to complying with Subsections (1) and
363 (2), satisfy the department that:

364 (a) a special local need exists;

365 (b) the pesticide warrants the claims made for it;

366 (c) the pesticide, if used in accordance with commonly accepted practices, will not
367 cause unreasonable adverse effects on the environment; and

368 (d) the proposed classification for use conforms with 7 U.S.C. Sec. 136a(d).

369 (6) No registration is required for a pesticide distributed in this state pursuant to an
370 experimental use permit issued by the EPA or under Section 4-14-5.

371 (7) No pesticide dealer may distribute a restricted use pesticide in this state without a
372 license.

373 (8) A person shall receive a license before applying:

374 (a) a restricted use pesticide; or

375 (b) a general use pesticide for hire or in exchange for compensation.

376 (9) (a) A license to engage in an activity listed in Subsection (7) or (8) may be obtained
377 by:

378 (i) submitting an application on a form provided by the department;

379 ~~[(ii) paying the license fee determined by the department according to Subsection~~
380 ~~4-2-2(2); and]~~

381 ~~[(iii) complying with the rules adopted as authorized by this chapter.]~~

382 (ii) showing evidence of competence in the pesticide profession, as established by rule,
383 and complying with the rules adopted by the department under this chapter;

384 (iii) demonstrating good character;

385 (iv) having no outstanding infractions and owing no money to the department; and

386 (v) paying the license fee determined by the department according to Subsection
387 4-2-2(2).

388 (b) A person may apply for a triennial license that expires on December 31 of the
389 second calendar year after the calendar year in which the license is issued.

390 (c) Notwithstanding Section 63J-1-504, the department shall retain the fees as
391 dedicated credits and may only use the fees to administer and enforce~~[:]~~ this title.

392 ~~[(i) this chapter; and]~~

393 ~~[(ii) any other chapter of this title for the purpose of improving rangeland health.]~~

394 Section 11. Section **4-14-13** is amended to read:

395 **4-14-13. Registration required for a pesticide business.**

396 (1) A pesticide applicator business shall register with the department by:

397 (a) submitting an application on a form provided by the department;

398 (b) paying the registration fee; and

399 (c) certifying that the business is in compliance with this chapter and departmental
400 rules authorized by this chapter.

401 (2) (a) By following the procedures and requirements of Section **63J-1-504**, the
402 department shall establish a registration fee based on the number of pesticide applicators
403 employed by the pesticide applicator business.

404 (b) (i) Notwithstanding Section **63J-1-504**, the department shall deposit the fees as
405 dedicated credits and may only use the fees to administer and enforce this chapter.

406 (ii) The Legislature may annually designate the revenue generated from the fee as
407 nonlapsing in an appropriations act.

408 ~~[(3) (a) The department shall issue a pesticide applicator business a registration
409 certificate if the pesticide applicator business:]~~

410 ~~[(i) has complied with the requirements of this section; and]~~

411 ~~[(ii) meets the qualifications established by rule.]~~

412 ~~[(b) The department shall notify the pesticide applicator business in writing that the
413 registration is denied if the pesticide applicator business does not meet the registration
414 qualifications.]~~

415 (3) The department shall issue a business registration certificate to a pesticide
416 applicator business if the individual or entity:

417 (a) has complied with the requirements of this section;

418 (b) has shown evidence of competence in the pesticide profession and meets the
419 certification requirements established by rule;

420 (c) demonstrates good character;

421 (d) has no outstanding infractions and owes no money to the department; and

422 (e) pays the licensing fee established by the department.

423 (4) A registration certificate expires on December 31 of the second calendar year after
424 the calendar year in which the registration certificate is issued.

425 (5) (a) The department may suspend a registration certificate if the pesticide applicator
426 business violates this chapter or any rules authorized by it.

427 (b) A pesticide applicator business whose registration certificate has been suspended
428 may apply to the department for reinstatement of the registration certificate by demonstrating
429 compliance with this chapter and rules authorized by it.

430 (6) A pesticide applicator business shall:

431 (a) only employ a pesticide applicator who has received a license from the department,
432 as required by Section 4-14-3; and

433 (b) ensure that all employees comply with this chapter and the rules authorized by it.

434 Section 12. Section 4-15-1.5 is enacted to read:

435 **4-15-1.5. Background and purpose.**

436 The Legislature finds that:

437 (1) nursery stock can harbor and vector plant pests and diseases;

438 (2) unregulated production and shipping of nursery stock presents an unacceptable risk
439 to the state's agricultural, forestry, and horticultural interests, and to the state's general
440 environmental quality; and

441 (3) it is necessary to ensure that nurseries produce healthy plants and that nursery stock
442 shipped to other nurseries, brokers, and out-of-state customers meets national nursery stock
443 cleanliness standards.

444 Section 13. Section 4-15-2 is amended to read:

445 **4-15-2. Definitions.**

446 As used in this [chapter] part:

447 (1) "Balled and burlapped stock" means nursery stock which is removed from the
448 growing site with a ball of soil containing its root system intact and encased in burlap or other
449 material to hold the soil in place[;].

450 (2) "Bare-root stock" means nursery stock which is removed from the growing site
451 with the root system free of soil[;].

452 (3) "Compliance agreement" means any written agreement between a person and a
453 regulatory agency to achieve compliance with any set of requirements being enforced by the
454 department.

455 [~~(3)~~] (4) "Container stock" means nursery stock which is transplanted in soil or in a
456 potting mixture contained within a metal, clay, plastic, or other rigid container for a period
457 sufficient to allow newly developed fibrous roots to form so that if the plant is removed from
458 the container its root-media ball will remain intact[;].

459 [~~(4)~~] (5) "Etiolated growth" means bleached and unnatural growth resulting from the
460 exclusion of sunlight[;].

461 [~~(5)~~] (6) "Minimum indices of vitality" mean standards adopted by the department to
462 determine the health and vigor of nursery stock offered for sale in this state[;].

463 (7) "National nursery stock cleanliness standards" means nursery stock that:

464 (a) is free from quarantine pests and pests of concern;

465 (b) has all nonquarantine plant pests under effective control;

466 (c) meets the national nursery stock cleanliness standards; and

467 (d) is eligible for nursery stock certification and shipping permits.

468 [~~(6)~~] (8) "Nonestablished container stock" means deciduous nursery stock which is
469 transplanted in soil or in a potting mixture contained within a metal, clay, plastic, or other rigid
470 container for a period insufficient to allow the formation of fibrous roots sufficient to form a
471 root-media ball[;].

472 [~~(7)~~] (9) "Nursery" means any place where nursery stock is propagated and grown for
473 sale or distribution[;].

474 [~~(8)~~] (10) "Nursery outlet" means any place or location where nursery stock is offered
475 for wholesale or retail sale[;].

476 [~~(9)~~] (11) "Nursery stock" means all plants, whether field grown, container grown, or
477 collected native plants; trees, shrubs, vines, grass sod; seedlings, perennials, biennials; and

478 buds, cuttings, grafts, or scions grown or collected or kept for propagation, sale, or distribution;
479 except that it does not include dormant bulbs, tubers, roots, corms, rhizomes, pips; field,
480 vegetable, or flower seeds; or bedding plants, annual plants, florists' greenhouse or field-grown
481 plants, flowers or cuttings[;].

482 (12) "Packaged stock" means bare-root stock that is packed either in bundles or in
483 single plants with the roots in some type of moisture-retaining material designed to retard
484 evaporation and hold the moisture-retaining material in place.

485 (13) "Pests of concern" means a nonquarantine pest that is not known to occur in the
486 state, or which has a limited distribution within the state, and has the potential to negatively
487 impact nursery stock health or pose an unacceptable economic or environmental risk.

488 ~~[(10)]~~ (14) "Place of business" means each separate nursery, or nursery outlet, where
489 nursery stock is offered for sale, sold, or distributed[;].

490 ~~[(11) "Packaged stock" means bare-root stock which is packed either in bundles or in~~
491 ~~single plants with the roots in some type of moisture-retaining material designed to retard~~
492 ~~evaporation and hold the moisture-retaining material in place.]~~

493 (15) "Plant pests" means:

494 (a) the egg, pupal, and larval stage, as well as any other living stage of any insect, mite,
495 nematode, slug, snail, protozoa, or other invertebrate animal;

496 (b) bacteria;

497 (c) fungi;

498 (d) parasitic plant or a reproductive part of a parasitic plant;

499 (e) a virus or viroid;

500 (f) phytoplasma; or

501 (g) any infectious substance that can injure or cause disease or damage in any plant.

502 (16) "Quarantine pest" means a pest that poses potential negative economic or
503 environmental impact to an area in which the pest currently:

504 (a) does not exist; or

505 (b) exists, but its presence is not widely distributed or is being officially controlled.

506 (17) "Shipping permit or certificate of inspection" means a sticker, stamp, imprint, or
507 other document that accompanies nursery stock shipped intrastate and documents that the
508 originating nursery:

509 (a) is licensed; and

510 (b) (i) has stock that has passed its annual inspection; or

511 (ii) produces stock that meets the National Nursery Stock Compliance Standard.

512 Section 14. Section **4-15-7** is amended to read:

513 **4-15-7. Inspection -- Issuance of certificate -- Destruction of infested or diseased**
514 **stock.**

515 (1) Each nursery ~~[shall]~~ may be inspected by the department at least once each year. If
516 upon inspection it appears that the nursery and its stock are free of insect pests and plant
517 disease the department shall issue a certificate to that effect to the nursery.

518 (2) Each nursery outlet ~~[shall]~~ may be inspected by the department at least once each
519 year during the period nursery stock is offered for retail sale. An inspection certificate may be
520 issued by the department to a nursery outlet to permit the interstate shipment of nursery stock if
521 the stock contemplated for shipment appears free of insect pests and plant disease.

522 (3) Nursery stock found to be infested with insect pests or infected with plant disease
523 shall be destroyed or otherwise treated as determined by the department.

524 Section 15. Section **4-15-11** is amended to read:

525 **4-15-11. Enforcement -- Inspection -- Stop sale order -- Procedure -- Warrants.**

526 (1) The department may issue a "stop sale" order to any nursery or nursery outlet
527 ~~[which it finds, or]~~ upon discovery or notification of a quarantine pest or pest of concern, or if
528 the department has reason to believe[;] the nursery is offering, advertising, or selling nursery
529 stock in violation of Section 4-15-10. The "stop sale" order shall be in writing and no nursery
530 stock subject to it shall be advertised or sold, except upon subsequent written release by the
531 department.

532 (2) The department is authorized for the purpose of ascertaining compliance with this
533 chapter to enter and inspect any nursery or nursery outlet where nursery stock is kept during

534 their business hours. If access for the purpose of inspection is denied, the department may
535 proceed immediately to the nearest court of competent jurisdiction and obtain an ex parte
536 warrant or its equivalent to permit inspection of the nursery or nursery outlet.

537 Section 16. Section **4-15-13** is enacted to read:

538 **4-15-13. Compliance agreements.**

539 The department may make compliance agreements with the responsible officials of
540 other states and nursery establishments to achieve compliance with any set of requirements
541 being enforced by the department.

542 Section 17. Section **59-2-102** is amended to read:

543 **59-2-102. Definitions.**

544 As used in this chapter and title:

545 (1) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of
546 engaging in dispensing activities directly affecting agriculture or horticulture with an
547 airworthiness certificate from the Federal Aviation Administration certifying the aircraft or
548 rotorcraft's use for agricultural and pest control purposes.

549 (2) "Air charter service" means an air carrier operation which requires the customer to
550 hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled
551 trip.

552 (3) "Air contract service" means an air carrier operation available only to customers
553 who engage the services of the carrier through a contractual agreement and excess capacity on
554 any trip and is not available to the public at large.

555 (4) "Aircraft" is as defined in Section [72-10-102](#).

556 (5) (a) Except as provided in Subsection (5)(b), "airline" means an air carrier that:

557 (i) operates:

558 (A) on an interstate route; and

559 (B) on a scheduled basis; and

560 (ii) offers to fly one or more passengers or cargo on the basis of available capacity on a
561 regularly scheduled route.

562 (b) "Airline" does not include an:

563 (i) air charter service; or

564 (ii) air contract service.

565 (6) "Assessment roll" means a permanent record of the assessment of property as
566 assessed by the county assessor and the commission and may be maintained manually or as a
567 computerized file as a consolidated record or as multiple records by type, classification, or
568 categories.

569 (7) (a) "Certified revenue levy" means a property tax levy that provides an amount of
570 ad valorem property tax revenue equal to the sum of:

571 (i) the amount of ad valorem property tax revenue to be generated statewide in the
572 previous year from imposing a school minimum basic tax rate, as specified in Subsection
573 [53A-17a-135\(1\)\(a\)](#), or multicounty assessing and collecting levy, as specified in Section
574 [59-2-1602](#); and

575 (ii) the product of:

576 (A) new growth, as defined in:

577 (I) Section [59-2-924](#); and

578 (II) rules of the commission; and

579 (B) the school minimum basic tax rate or multicounty assessing and collecting levy
580 certified by the commission for the previous year.

581 (b) For purposes of this Subsection (7), "ad valorem property tax revenue" does not
582 include property tax revenue received by a taxing entity from personal property that is:

583 (i) assessed by a county assessor in accordance with Part 3, County Assessment; and

584 (ii) semiconductor manufacturing equipment.

585 (c) For purposes of calculating the certified revenue levy described in this Subsection
586 (7), the commission shall use:

587 (i) the taxable value of real property assessed by a county assessor contained on the
588 assessment roll;

589 (ii) the taxable value of real and personal property assessed by the commission; and

590 (iii) the taxable year end value of personal property assessed by a county assessor
591 contained on the prior year's assessment roll.

592 (8) "County-assessed commercial vehicle" means:

593 (a) any commercial vehicle, trailer, or semitrailer which is not apportioned under
594 Section 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or
595 property in furtherance of the owner's commercial enterprise;

596 (b) any passenger vehicle owned by a business and used by its employees for
597 transportation as a company car or vanpool vehicle; and

598 (c) vehicles that are:

599 (i) especially constructed for towing or wrecking, and that are not otherwise used to
600 transport goods, merchandise, or people for compensation;

601 (ii) used or licensed as taxicabs or limousines;

602 (iii) used as rental passenger cars, travel trailers, or motor homes;

603 (iv) used or licensed in this state for use as ambulances or hearses;

604 (v) especially designed and used for garbage and rubbish collection; or

605 (vi) used exclusively to transport students or their instructors to or from any private,
606 public, or religious school or school activities.

607 (9) (a) Except as provided in Subsection (9)(b), for purposes of Section 59-2-801,
608 "designated tax area" means a tax area created by the overlapping boundaries of only the
609 following taxing entities:

610 (i) a county; and

611 (ii) a school district.

612 (b) Notwithstanding Subsection (9)(a), "designated tax area" includes a tax area created
613 by the overlapping boundaries of:

614 (i) the taxing entities described in Subsection (9)(a); and

615 (ii) (A) a city or town if the boundaries of the school district under Subsection (9)(a)
616 and the boundaries of the city or town are identical; or

617 (B) a special service district if the boundaries of the school district under Subsection

618 (9)(a) are located entirely within the special service district.

619 (10) "Eligible judgment" means a final and unappealable judgment or order under
620 Section 59-2-1330:

621 (a) that became a final and unappealable judgment or order no more than 14 months
622 prior to the day on which the notice required by Section 59-2-919.1 is required to be mailed;
623 and

624 (b) for which a taxing entity's share of the final and unappealable judgment or order is
625 greater than or equal to the lesser of:

626 (i) \$5,000; or

627 (ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the
628 previous fiscal year.

629 (11) (a) "Escaped property" means any property, whether personal, land, or any
630 improvements to the property, subject to taxation and is:

631 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed
632 to the wrong taxpayer by the assessing authority;

633 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to
634 comply with the reporting requirements of this chapter; or

635 (iii) undervalued because of errors made by the assessing authority based upon
636 incomplete or erroneous information furnished by the taxpayer.

637 (b) Property that is undervalued because of the use of a different valuation
638 methodology or because of a different application of the same valuation methodology is not
639 "escaped property."

640 (12) "Fair market value" means the amount at which property would change hands
641 between a willing buyer and a willing seller, neither being under any compulsion to buy or sell
642 and both having reasonable knowledge of the relevant facts. For purposes of taxation, "fair
643 market value" shall be determined using the current zoning laws applicable to the property in
644 question, except in cases where there is a reasonable probability of a change in the zoning laws
645 affecting that property in the tax year in question and the change would have an appreciable

646 influence upon the value.

647 (13) "Farm machinery and equipment," for purposes of the exemption provided under
648 Section 59-2-1101, means tractors, milking equipment and storage and cooling facilities, feed
649 handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage
650 tools, scales, combines, spreaders, sprayers, haying equipment, including balers and cubers,
651 and any other machinery or equipment used primarily for agricultural purposes; but does not
652 include vehicles required to be registered with the Motor Vehicle Division or vehicles or other
653 equipment used for business purposes other than farming.

654 (14) "Geothermal fluid" means water in any form at temperatures greater than 120
655 degrees centigrade naturally present in a geothermal system.

656 (15) "Geothermal resource" means:

657 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade;
658 and

659 (b) the energy, in whatever form, including pressure, present in, resulting from, created
660 by, or which may be extracted from that natural heat, directly or through a material medium.

661 (16) (a) "Goodwill" means:

662 (i) acquired goodwill that is reported as goodwill on the books and records:

663 (A) of a taxpayer; and

664 (B) that are maintained for financial reporting purposes; or

665 (ii) the ability of a business to:

666 (A) generate income:

667 (I) that exceeds a normal rate of return on assets; and

668 (II) resulting from a factor described in Subsection (16)(b); or

669 (B) obtain an economic or competitive advantage resulting from a factor described in
670 Subsection (16)(b).

671 (b) The following factors apply to Subsection (16)(a)(ii):

672 (i) superior management skills;

673 (ii) reputation;

- 674 (iii) customer relationships;
- 675 (iv) patronage; or
- 676 (v) a factor similar to Subsections (16)(b)(i) through (iv).
- 677 (c) "Goodwill" does not include:
- 678 (i) the intangible property described in Subsection (20)(a) or (b);
- 679 (ii) locational attributes of real property, including:
- 680 (A) zoning;
- 681 (B) location;
- 682 (C) view;
- 683 (D) a geographic feature;
- 684 (E) an easement;
- 685 (F) a covenant;
- 686 (G) proximity to raw materials;
- 687 (H) the condition of surrounding property; or
- 688 (I) proximity to markets;
- 689 (iii) value attributable to the identification of an improvement to real property,
- 690 including:
- 691 (A) reputation of the designer, builder, or architect of the improvement;
- 692 (B) a name given to, or associated with, the improvement; or
- 693 (C) the historic significance of an improvement; or
- 694 (iv) the enhancement or assemblage value specifically attributable to the interrelation
- 695 of the existing tangible property in place working together as a unit.
- 696 (17) "Governing body" means:
- 697 (a) for a county, city, or town, the legislative body of the county, city, or town;
- 698 (b) for a local district under Title 17B, Limited Purpose Local Government Entities -
- 699 Local Districts, the local district's board of trustees;
- 700 (c) for a school district, the local board of education; or
- 701 (d) for a special service district under Title 17D, Chapter 1, Special Service District

702 Act:

703 (i) the legislative body of the county or municipality that created the special service
704 district, to the extent that the county or municipal legislative body has not delegated authority
705 to an administrative control board established under Section 17D-1-301; or

706 (ii) the administrative control board, to the extent that the county or municipal
707 legislative body has delegated authority to an administrative control board established under
708 Section 17D-1-301.

709 (18) (a) For purposes of Section 59-2-103:

710 (i) "household" means the association of persons who live in the same dwelling,
711 sharing its furnishings, facilities, accommodations, and expenses; and

712 (ii) "household" includes married individuals, who are not legally separated, that have
713 established domiciles at separate locations within the state.

714 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
715 commission may make rules defining the term "domicile."

716 (19) (a) Except as provided in Subsection (19)(c), "improvement" means a building,
717 structure, fixture, fence, or other item that is permanently attached to land, regardless of
718 whether the title has been acquired to the land, if:

719 (i) (A) attachment to land is essential to the operation or use of the item; and

720 (B) the manner of attachment to land suggests that the item will remain attached to the
721 land in the same place over the useful life of the item; or

722 (ii) removal of the item would:

723 (A) cause substantial damage to the item; or

724 (B) require substantial alteration or repair of a structure to which the item is attached.

725 (b) "Improvement" includes:

726 (i) an accessory to an item described in Subsection (19)(a) if the accessory is:

727 (A) essential to the operation of the item described in Subsection (19)(a); and

728 (B) installed solely to serve the operation of the item described in Subsection (19)(a);

729 and

- 730 (ii) an item described in Subsection (19)(a) that:
- 731 (A) is temporarily detached from the land for repairs; and
- 732 (B) remains located on the land.
- 733 (c) Notwithstanding Subsections (19)(a) and (b), "improvement" does not include:
- 734 (i) an item considered to be personal property pursuant to rules made in accordance
- 735 with Section [59-2-107](#);
- 736 (ii) a moveable item that is attached to land:
- 737 (A) for stability only; or
- 738 (B) for an obvious temporary purpose;
- 739 (iii) (A) manufacturing equipment and machinery; or
- 740 (B) essential accessories to manufacturing equipment and machinery;
- 741 (iv) an item attached to the land in a manner that facilitates removal without substantial
- 742 damage to:
- 743 (A) the land; or
- 744 (B) the item; or
- 745 (v) a transportable factory-built housing unit as defined in Section [59-2-1502](#) if that
- 746 transportable factory-built housing unit is considered to be personal property under Section
- 747 [59-2-1503](#).
- 748 (20) "Intangible property" means:
- 749 (a) property that is capable of private ownership separate from tangible property,
- 750 including:
- 751 (i) money;
- 752 (ii) credits;
- 753 (iii) bonds;
- 754 (iv) stocks;
- 755 (v) representative property;
- 756 (vi) franchises;
- 757 (vii) licenses;

- 758 (viii) trade names;
- 759 (ix) copyrights; and
- 760 (x) patents;
- 761 (b) a low-income housing tax credit;
- 762 (c) goodwill; or
- 763 (d) a renewable energy tax credit or incentive, including:
 - 764 (i) a federal renewable energy production tax credit under Section 45, Internal Revenue
 - 765 Code;
 - 766 (ii) a federal energy credit for qualified renewable electricity production facilities under
 - 767 Section 48, Internal Revenue Code;
 - 768 (iii) a federal grant for a renewable energy property under American Recovery and
 - 769 Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
 - 770 (iv) a tax credit under Subsection 59-7-614(2)(c).
- 771 (21) "Low-income housing tax credit" means:
 - 772 (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code;
 - 773 or
 - 774 (b) a low-income housing tax credit under:
 - 775 (i) Section 59-7-607; or
 - 776 (ii) Section 59-10-1010.
- 777 (22) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.
- 778 (23) "Mine" means a natural deposit of either metalliferous or nonmetalliferous
- 779 valuable mineral.
- 780 (24) "Mining" means the process of producing, extracting, leaching, evaporating, or
- 781 otherwise removing a mineral from a mine.
- 782 (25) (a) "Mobile flight equipment" means tangible personal property that is:
 - 783 (i) owned or operated by an:
 - 784 (A) air charter service;
 - 785 (B) air contract service; or

- 786 (C) airline; and
- 787 (ii) (A) capable of flight;
- 788 (B) attached to an aircraft that is capable of flight; or
- 789 (C) contained in an aircraft that is capable of flight if the tangible personal property is
- 790 intended to be used:
 - 791 (I) during multiple flights;
 - 792 (II) during a takeoff, flight, or landing; and
 - 793 (III) as a service provided by an air charter service, air contract service, or airline.
- 794 (b) (i) "Mobile flight equipment" does not include a spare part other than a spare
- 795 engine that is rotated:
 - 796 (A) at regular intervals; and
 - 797 (B) with an engine that is attached to the aircraft.
- 798 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 799 commission may make rules defining the term "regular intervals."
- 800 (26) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts,
- 801 sand, rock, gravel, and all carboniferous materials.
- 802 (27) "Personal property" includes:
 - 803 (a) every class of property as defined in Subsection (28) that is the subject of
 - 804 ownership and not included within the meaning of the terms "real estate" and "improvements";
 - 805 (b) gas and water mains and pipes laid in roads, streets, or alleys;
 - 806 (c) bridges and ferries;
 - 807 (d) livestock, which, for the purposes of the exemption provided under Section
 - 808 [59-2-1112](#), means all domestic animals, honeybees, poultry, fur-bearing animals, and fish; and
 - 809 (e) outdoor advertising structures as defined in Section [72-7-502](#).
- 810 (28) (a) "Property" means property that is subject to assessment and taxation according
- 811 to its value.
- 812 (b) "Property" does not include intangible property as defined in this section.
- 813 (29) "Public utility," for purposes of this chapter, means the operating property of a

814 railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline
815 company, electrical corporation, telephone corporation, sewerage corporation, or heat
816 corporation where the company performs the service for, or delivers the commodity to, the
817 public generally or companies serving the public generally, or in the case of a gas corporation
818 or an electrical corporation, where the gas or electricity is sold or furnished to any member or
819 consumers within the state for domestic, commercial, or industrial use. Public utility also
820 means the operating property of any entity or person defined under Section 54-2-1 except water
821 corporations.

822 (30) (a) Subject to Subsection (30)(b), "qualifying exempt primary residential rental
823 personal property" means household furnishings, furniture, and equipment that:

824 (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;

825 (ii) are owned by the owner of the dwelling unit that is the primary residence of a
826 tenant; and

827 (iii) after applying the residential exemption described in Section 59-2-103, are exempt
828 from taxation under this chapter in accordance with Subsection 59-2-1115(2).

829 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
830 commission may by rule define the term "dwelling unit" for purposes of this Subsection (30)
831 and Subsection (33).

832 (31) "Real estate" or "real property" includes:

833 (a) the possession of, claim to, ownership of, or right to the possession of land;

834 (b) all mines, minerals, and quarries in and under the land, all timber belonging to
835 individuals or corporations growing or being on the lands of this state or the United States, and
836 all rights and privileges appertaining to these; and

837 (c) improvements.

838 (32) "Relationship with an owner of the property's land surface rights" means a
839 relationship described in Subsection 267(b), Internal Revenue Code:

840 (a) except that notwithstanding Subsection 267(b), Internal Revenue Code, the term
841 25% shall be substituted for the term 50% in Subsection 267(b), Internal Revenue Code; and

842 (b) using the ownership rules of Subsection 267(c), Internal Revenue Code, for
843 determining the ownership of stock.

844 (33) (a) Subject to Subsection (33)(b), "residential property," for the purposes of the
845 reductions and adjustments under this chapter, means any property used for residential
846 purposes as a primary residence.

847 (b) Subject to Subsection (33)(c), "residential property":

848 (i) except as provided in Subsection (33)(b)(ii), includes household furnishings,
849 furniture, and equipment if the household furnishings, furniture, and equipment are:

850 (A) used exclusively within a dwelling unit that is the primary residence of a tenant;

851 and

852 (B) owned by the owner of the dwelling unit that is the primary residence of a tenant;

853 and

854 (ii) does not include property used for transient residential use.

855 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
856 commission may by rule define the term "dwelling unit" for purposes of Subsection (30) and
857 this Subsection (33).

858 (34) "Split estate mineral rights owner" means a person who:

859 (a) has a legal right to extract a mineral from property;

860 (b) does not hold more than a 25% interest in:

861 (i) the land surface rights of the property where the wellhead is located; or

862 (ii) an entity with an ownership interest in the land surface rights of the property where
863 the wellhead is located;

864 (c) is not an entity in which the owner of the land surface rights of the property where
865 the wellhead is located holds more than a 25% interest; and

866 (d) does not have a relationship with an owner of the land surface rights of the property
867 where the wellhead is located.

868 (35) (a) "State-assessed commercial vehicle" means:

869 (i) any commercial vehicle, trailer, or semitrailer which operates interstate or intrastate

870 to transport passengers, freight, merchandise, or other property for hire; or

871 (ii) any commercial vehicle, trailer, or semitrailer which operates interstate and
872 transports the vehicle owner's goods or property in furtherance of the owner's commercial
873 enterprise.

874 (b) "State-assessed commercial vehicle" does not include vehicles used for hire which
875 are specified in Subsection (8)(c) as county-assessed commercial vehicles.

876 (36) "Taxable value" means fair market value less any applicable reduction allowed for
877 residential property under Section [59-2-103](#).

878 (37) "Tax area" means a geographic area created by the overlapping boundaries of one
879 or more taxing entities.

880 (38) "Taxing entity" means any county, city, town, school district, special taxing
881 district, local district under Title 17B, Limited Purpose Local Government Entities - Local
882 Districts, or other political subdivision of the state with the authority to levy a tax on property.

883 (39) "Tax roll" means a permanent record of the taxes charged on property, as extended
884 on the assessment roll and may be maintained on the same record or records as the assessment
885 roll or may be maintained on a separate record properly indexed to the assessment roll. It
886 includes tax books, tax lists, and other similar materials.