

26 **Utah Code Sections Affected:**

27 AMENDS:

28 **49-11-901.5**, as enacted by Laws of Utah 2011, Chapters 290 and 43929 **53-7-204.2**, as last amended by Laws of Utah 2011, Chapter 30330 **59-1-403**, as last amended by Laws of Utah 2015, Chapters 411 and 45131 **59-9-101**, as last amended by Laws of Utah 2016, Chapter 13532 

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33 *Be it enacted by the Legislature of the state of Utah:*34 Section 1. Section **49-11-901.5** is amended to read:35 **49-11-901.5. Premium tax revenues -- Distribution.**

36 (1) (a) In accordance with this section there shall be paid to the office:

37 (i) ~~[50% of] beginning on July 1, 2017, from~~ the annual tax levied, assessed, and  
 38 collected under Title 59, Chapter 9, Taxation of Admitted Insurers, ~~[upon premiums for~~  
 39 ~~property insurance, as defined under Section 31A-1-301, and as applied to fire and allied lines~~  
 40 ~~insurance collected by insurance companies within the state; and]~~ an amount equal to  
 41 \$13,600,000 plus, beginning with fiscal year 2019 ~~↔~~ **[and subject to review by the Executive**  
 42 **Appropriations Committee]** ~~↔~~ **, an** ~~↔~~ **increase in the dollar amount described in this**  
 42a **Subsection (1)(a)(i) in an** ~~↔~~ **amount equal to the greater of:**

43 **(A) ↔ [\$13,600,000] the amount paid for the previous fiscal year under this Subsection**  
 43a **(1)(a)(i) ↔** multiplied by the average percentage change in the annual tax  
 44 collected under Title 59, Chapter 9, Taxation of Admitted Insurers, upon premiums for  
 45 property insurance, as defined in Section 31A-1-301, in the five ~~↔~~ **[years previous to the date on]**  
 45a **previous calendar years, determined on or before April 30 of the year in** ~~↔~~   
 46 which the calculation is made, rounded to the nearest \$100 increment; or

47 **(B) \$0; and**

48 (ii) 10% of all money assessed and collected under Title 59, Chapter 9, Taxation of  
 49 Admitted Insurers, upon premiums for life insurance, as defined in Section **31A-1-301**, within  
 50 the state.

51 (b) Payments to the fund shall be made annually until the service liability under this  
 52 part is liquidated, after which the tax revenue provided in this Subsection (1) ceases.

53 (2) The office shall distribute the premium tax revenue paid under Subsection (1) as  
 54 follows:

55 (a) an amount determined by the office to fully fund the long-term disability program  
 56 provided for firefighters under Section **49-23-601**;

88 the State Fire Marshal Division, there is created in the General Fund a restricted account  
89 known as the Fire Academy Support Account.

90 (b) The following revenue shall be deposited in the account to implement this section:

91 (i) ~~[the percentage specified in]~~ subject to Subsection (5), beginning on July 1, 2017,  
92 \$6,600,000 of the annual tax for each year that is levied, assessed, and collected under Title 59,  
93 Chapter 9, Taxation of Admitted Insurers~~[; upon property insurance premiums and as applied~~  
94 ~~to fire and allied lines insurance collected by insurance companies within the state];~~

95 (ii) the percentage specified in Subsection (6) of all money assessed and collected upon  
96 life insurance premiums within the state;

97 (iii) the cost recovery fees established by the board;

98 (iv) gifts, donations, and grants of property on behalf of the fire academy;

99 (v) appropriations made by the Legislature; and

100 (vi) money collected from civil penalties in accordance with Section [53-7-504](#).

101 (5) ~~[The percentage]~~ **→** [Subject to review by the Executive Appropriations Committee,  
102 the] The ←\$ amount of the tax specified in Subsection (4)(b)(i) to be deposited [in] into the account  
103 each fiscal year is [25%:] to be increased, beginning with fiscal year 2019, by an amount equal  
104 to the greater of:

105 (a) **→** [\$6,600,000] the amount paid for the previous fiscal year under Subsection  
105a (4)(b)(i) and this Subsection (5) ←\$ multiplied by the average percentage change in the annual tax  
105b collected  
106 under Title 59, Chapter 9, Taxation of Admitted Insurers, upon premiums for property  
107 insurance, as defined in Section [31A-1-301](#), in the five → [years previous to the date on] previous  
107a calendar years, determined on or before April 30 of the year in ←\$ which the  
108 calculation is made, rounded to the nearest \$100 increment; or

109 (b) \$0.

110 (6) The percentage of the money specified in Subsection (4)(b)(ii) to be deposited in  
111 the account each fiscal year is 5%.

112 Section 3. Section **59-1-403** is amended to read:

113 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

114 (1) (a) Any of the following may not divulge or make known in any manner any  
115 information gained by that person from any return filed with the commission:

116 (i) a tax commissioner;

117 (ii) an agent, clerk, or other officer or employee of the commission; or

118 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or