

# HB0118S02 compared with HB0118S01

{Omitted text} shows text that was in HB0118S01 but was omitted in HB0118S02  
inserted text shows text that was not in HB0118S01 but was inserted into HB0118S02

**DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.**

1  
.  
.  
.  
2  
3  
4  
5  
6  
7  
8  
9  
11  
12  
13  
14  
17  
18  
19  
20

## Homelessness Revisions

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Nelson T. Abbott**

---

---

### LONG TITLE

#### General Description:

This bill modifies provisions related to the annual local contribution formula that local governments provide to the Homeless Shelter Cities Mitigation Restricted Account.

#### Highlighted Provisions:

This bill:

- modifies the annual local contribution formula that local governments provide to the Homeless Shelter Cities Mitigation Restricted Account; and
- makes technical and conforming changes.

#### Money Appropriated in this Bill:

None

This bill provides a special effective date.

#### AMENDS:

**59-12-205** , as last amended by Laws of Utah 2024, Chapter 535 , as last amended by Laws of Utah 2024, Chapter 535

---

---

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

**HB0118S01**

## HB0118S01 compared with HB0118S02

21 Section 1. Section **59-12-205** is amended to read:

22 **59-12-205. Ordinances to conform with statutory amendments -- Distribution of tax revenue**  
-- **Determination of population.**

24 (1) To maintain in effect sales and use tax ordinances adopted pursuant to Section 59-12-204, a county,  
city, or town shall adopt amendments to the county's, city's, or town's sales and use tax ordinances:

27 (a) within 30 days of the day on which the state makes an amendment to an applicable provision of Part  
1, Tax Collection; and

29 (b) as required to conform to the amendments to Part 1, Tax Collection.

30 (2)

. (a) Except as provided in Subsections (3) and (4) and subject to Subsection (5):

31 (i) 50% of each dollar collected from the sales and use tax authorized by this part shall be  
distributed to each county, city, and town on the basis of the percentage that the population of  
the county, city, or town bears to the total population of all counties, cities, and towns in the  
state; and

35 (ii)

. (A) except as provided in Subsections (2)(a)(ii)(B), (C), and (D), 50% of each dollar collected from the  
sales and use tax authorized by this part shall be distributed to each county, city, and town on the  
basis of the location of the transaction as determined under Sections 59-12-211 through 59-12-215;

39 (B) 50% of each dollar collected from the sales and use tax authorized by this part within a project area  
described in a project area plan adopted by the military installation development authority under  
Title 63H, Chapter 1, Military Installation Development Authority Act, shall be distributed to the  
military installation development authority created in Section 63H-1-201;

44 (C) beginning July 1, 2024, 20% of each dollar collected from the sales and use tax authorized by  
this part within a project area under Title 11, Chapter 58, Utah Inland Port Authority Act, shall be  
distributed to the Utah Inland Port Authority, created in Section 11-58-201; and

48 (D) 50% of each dollar collected from the sales and use tax authorized by this part within the lake  
authority boundary, as defined in Section 11-65-101, shall be distributed to the Utah Lake  
Authority, created in Section 11-65-201, beginning the next full calendar quarter following the  
creation of the Utah Lake Authority.

53 (b) Subsection (2)(a)(ii)(C) does not apply to sales and use tax revenue collected before July 1, 2022.

55 (3)

## HB0118S01 compared with HB0118S02

- . (a) As used in this Subsection (3):
- 56 (i) "Eligible county, city, or town" means a county, city, or town that:
- 57 (A) for fiscal year 2012-13, received a tax revenue distribution under Subsection (3)(b) equal to the  
amount described in Subsection (3)(b)(ii); and
- 59 (B) does not impose a sales and use tax under Section 59-12-2103 on or before July 1, 2016.
- 61 (ii) "Minimum tax revenue distribution" means the total amount of tax revenue distributions an  
eligible county, city, or town received from a tax imposed in accordance with this part for fiscal  
year 2004-05.
- 64 (b) An eligible county, city, or town shall receive a tax revenue distribution for a tax imposed in  
accordance with this part equal to the greater of:
- 66 (i) the payment required by Subsection (2); or
- 67 (ii) the minimum tax revenue distribution.
- 68 (4)
- . (a) For purposes of this Subsection (4):
- 69 (i) "Alternative amount" means an amount equal to:
- 70 (A) 2.55% of the participating local government's tax revenue distribution amount under Subsection  
(2)(a)(i) for the previous fiscal year minus 50% of the amount spent by the participating local  
government to achieve a goal described in Section 35A-16-402 during the preceding fiscal year; or
- 74 (B) if the calculation described in Subsection (4)(a)(i)(A) results in a negative number, zero.
- 76 (ii) "Annual local contribution" means the lesser of:
- 77 (A) \$275,000; or
- 78 (B) [an amount equal to 2.55% of the participating local government's tax revenue distribution amount  
under Subsection (2)(a)(i) for the previous fiscal year.] the alternative amount.
- 81 ~~[(ii)]~~ (iii) "Participating local government" means a county or municipality, as defined in Section  
10-1-104, that is not an eligible municipality certified in accordance with Section 35A-16-404.
- 84 (b) For revenue collected from the tax authorized by this part that is distributed on or after January  
1, 2019, the commission, before making a tax revenue distribution under Subsection (2)(a)(i) to a  
participating local government, shall:
- 87 (i) adjust a participating local government's tax revenue distribution under Subsection (2)(a)(i) by:
- 89 (A) subtracting an amount equal to one-twelfth of the annual local contribution for each participating  
local government from the participating local government's tax revenue distribution; and

## HB0118S01 compared with HB0118S02

- 92 (B) if applicable, reducing the amount described in Subsection (4)(b)(i)(A) by an amount equal to one-twelfth of \$250 for each bed that is available at all homeless shelters located within the boundaries of the participating local government, as reported to the commission by the Office of Homeless Services in accordance with Section 35A-16-405; and
- 97 (ii) deposit the resulting amount described in Subsection (4)(b)(i) into the Homeless Shelter Cities Mitigation Restricted Account created in Section 35A-16-402.
- 99 (c) For a participating local government that qualifies to receive a distribution described in Subsection (3), the commission shall apply the provisions of this Subsection (4) after the commission applies the provisions of Subsection (3).
- 102 (d)
- . (i) ~~{Before }~~ For purposes of calculating the ~~{commission adjusts a participating local government's tax revenue distribution }~~ alternative amount under Subsection (4)(b)(i), ~~{the }~~ a participating local government shall provide the commission with the ~~{alternative }~~ amount spent by the participating local government to achieve a goal described in Section 35A-16-402 during the preceding fiscal year no later than 30 days ~~{before }~~ after the ~~{day on which }~~ end of the ~~{participating local government's }~~ preceding fiscal year ~~{ends}~~.
- 106 (ii) If the participating local government fails to provide the ~~{alternative }~~ amount to the commission as described in Subsection (4)(d)(i), the commission shall determine that the ~~{annual }~~ amount spent by the participating local contribution } government to achieve a goal described in Section 35A-16-402 during the preceding fiscal year is zero.
- 109 (5)
- . (a) As used in this Subsection (5):
- 110 (i) "Annual dedicated sand and gravel sales tax revenue" means an amount equal to the total revenue an establishment described in NAICS Code 327320, Ready-Mix Concrete Manufacturing, of the 2022 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget, collects and remits under this part for a calendar year.
- 115 (ii) "Sand and gravel" means sand, gravel, or a combination of sand and gravel.
- 116 (iii) "Sand and gravel extraction site" means a pit, quarry, or deposit that:
- 117 (A) contains sand and gravel; and
- 118 (B) is assessed by the commission in accordance with Section 59-2-201.

## HB0118S01 compared with HB0118S02

- 119 (iv) "Ton" means a short ton of 2,000 pounds.
- 120 (v) "Tonnage ratio" means the ratio of:
- 121 (A) the total amount of sand and gravel, measured in tons, sold during a calendar year from all sand and  
gravel extraction sites located within a county, city, or town; to
- 124 (B) the total amount of sand and gravel, measured in tons, sold during the same calendar year from sand  
and gravel extraction sites statewide.
- 126 (b) For purposes of calculating the ratio described in Subsection (5)(a)(v), the commission shall:
- 128 (i) use the gross sales data provided to the commission as part of the commission's property tax  
valuation process; and
- 130 (ii) if a sand and gravel extraction site operates as a unit across municipal or county lines, apportion the  
reported tonnage among the counties, cities, or towns based on the percentage of the sand and gravel  
extraction site located in each county, city, or town, as approximated by the commission.
- 134 (c)
- . (i) Beginning July 2023, and each July thereafter, the commission shall distribute from total collections  
under this part an amount equal to the annual dedicated sand and gravel sales tax revenue for the  
preceding calendar year to each county, city, or town in the same proportion as the county's, city's,  
or town's tonnage ratio for the preceding calendar year.
- 139 (ii) The commission shall ensure that the revenue distributed under this Subsection (5)(c) is drawn from  
each jurisdiction's collections in proportion to the jurisdiction's share of total collections for the  
preceding 12-month period.
- 142 (d) A county, city, or town shall use revenue described in Subsection (5)(c) for class B or class C roads.
- 144 (6)
- . (a) Population figures for purposes of this section shall be based on the most recent official census or  
census estimate of the United States Bureau of the Census.
- 146 (b) If a needed population estimate is not available from the United States Bureau of the Census,  
population figures shall be derived from the estimate from the Utah Population Committee.
- 149 (c) The population of a county for purposes of this section shall be determined only from the  
unincorporated area of the county.

153 Section 2. **Effective date.**

This bill takes effect on January 1, 2026.

1-21-25 10:12 AM