



## HB0249S01 compared with HB0249S02

20 **Money Appropriated in this Bill:**

21 None

22 None

25 **AMENDS:**

26 **59-2-924** , as last amended by Laws of Utah 2024, Chapter 258 , as last amended by Laws of Utah 2024, Chapter 258

27 **63I-1-279** , as last amended by Laws of Utah 2024, Third Special Session, Chapter 5 , as last amended by Laws of Utah 2024, Third Special Session, Chapter 5

28 **79-6-102** , as last amended by Laws of Utah 2024, Chapters 88, 493 , as last amended by Laws of Utah 2024, Chapters 88, 493

29 **79-6-1001** , as enacted by Laws of Utah 2024, Chapter 496 , as enacted by Laws of Utah 2024, Chapter 496

30 **79-6-1003** , as enacted by Laws of Utah 2024, Chapter 496 , as enacted by Laws of Utah 2024, Chapter 496

31 **ENACTS:**

32 **79-6-1101** , Utah Code Annotated 1953 , Utah Code Annotated 1953

33 **79-6-1102** , Utah Code Annotated 1953 , Utah Code Annotated 1953

34 **79-6-1103** , Utah Code Annotated 1953 , Utah Code Annotated 1953

35 **79-6-1104** , Utah Code Annotated 1953 , Utah Code Annotated 1953

36 **79-6-1105** , Utah Code Annotated 1953 , Utah Code Annotated 1953

37 **79-6-1106** , Utah Code Annotated 1953 , Utah Code Annotated 1953

38 **79-6-1201** , Utah Code Annotated 1953 , Utah Code Annotated 1953

39 **79-6-1202** , Utah Code Annotated 1953 , Utah Code Annotated 1953

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

42 Section 1. Section **59-2-924** is amended to read:

43 **59-2-924. Definitions -- Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the commission.**

47 (1) As used in this section:

48 (a)

## HB0249S01 compared with HB0249S02

- . (i) "Ad valorem property tax revenue" means revenue collected in accordance with this chapter.
- 50 (ii) "Ad valorem property tax revenue" does not include:
- 51 (A) interest;
- 52 (B) penalties;
- 53 (C) collections from redemptions; or
- 54 (D) revenue received by a taxing entity from personal property that is semiconductor manufacturing  
equipment assessed by a county assessor in accordance with Part 3, County Assessment.
- 57 (b) "Adjusted tax increment" means the same as that term is defined in Section 17C-1-102.
- 59 (c)
- . (i) "Aggregate taxable value of all property taxed" means:
- 60 (A) the aggregate taxable value of all real property a county assessor assesses in accordance with  
Part 3, County Assessment, for the current year;
- 62 (B) the aggregate taxable value of all real and personal property the commission assesses in  
accordance with Part 2, Assessment of Property, for the current year; and
- 65 (C) the aggregate year end taxable value of all personal property a county assessor assesses in  
accordance with Part 3, County Assessment, contained on the prior year's tax rolls of the taxing  
entity.
- 68 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year end taxable  
value of personal property that is:
- 70 (A) semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3,  
County Assessment; and
- 72 (B) contained on the prior year's tax rolls of the taxing entity.
- 73 (d) "Base taxable value" means:
- 74 (i) for an authority created under Section 11-58-201, the same as that term is defined in Section  
11-58-102;
- 76 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, the same as that  
term is defined in Section 11-59-207;
- 78 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, the  
same as that term is defined in Section 11-70-101;
- 80 (iv) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section  
17C-1-102;

## HB0249S01 compared with HB0249S02

- 82 (v) for an authority created under Section 63H-1-201, the same as that term is defined in Section  
63H-1-102;
- 84 (vi) for a host local government, the same as that term is defined in Section 63N-2-502;
- 86 (vii) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing  
and Transit Reinvestment Zone Act, a property's taxable value as shown upon the assessment roll  
last equalized during the base year, as that term is defined in Section 63N-3-602;
- 90 (viii) for a home ownership promotion zone created under Title 10, Chapter 9a, Part 10, Home  
Ownership Promotion Zone for Municipalities, or Title 17, Chapter 27a, Part 12, Home Ownership  
Promotion Zone for Counties, a property's taxable value as shown upon the assessment roll  
last equalized during the base year, as that term is defined in Section 10-9a-1001 or Section  
17-27a-1201;[-or]
- 95 (ix) for a first home investment zone created under Title 63N, Chapter 3, Part 16, First Home  
Investment Zone Act, a property's taxable value as shown upon the assessment roll last equalized  
during the base year, as that term is defined in Section 63N-3-1601[-] ; or
- 99 (x) for an electrical energy development zone created under Section 79-6-1104, the value of the  
property within an electrical energy development zone, as shown on the assessment roll last  
equalized before the creation of the electrical development zone, as that term is defined in Section  
79-6-1104.
- 103 (e) "Centrally assessed benchmark value" means an amount equal to the average year end taxable value  
of real and personal property the commission assesses in accordance with Part 2, Assessment of  
Property, for the previous three calendar years, adjusted for taxable value attributable to:
- 107 (i) an annexation to a taxing entity;
- 108 (ii) an incorrect allocation of taxable value of real or personal property the commission assesses in  
accordance with Part 2, Assessment of Property; or
- 110 (iii) a change in value as a result of a change in the method of apportioning the value prescribed by the  
Legislature, a court, or the commission in an administrative rule or administrative order.
- 113 (f)
- . (i) "Centrally assessed new growth" means the greater of:
- 114 (A) zero; or
- 115 (B) the amount calculated by subtracting the centrally assessed benchmark value adjusted for prior  
year end incremental value from the taxable value of real and personal property the commission

## HB0249S01 compared with HB0249S02

assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value.

- 120 (ii) "Centrally assessed new growth" does not include a change in value as a result of a change in the  
method of apportioning the value prescribed by the Legislature, a court, or the commission in an  
administrative rule or administrative order.
- 123 (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property tax revenue for a  
taxing entity as was budgeted by that taxing entity for the prior year.
- 125 (h) "Community reinvestment agency" means the same as that term is defined in Section 17C-1-102.
- 127 (i) "Eligible new growth" means the greater of:
- 128 (i) zero; or
- 129 (ii) the sum of:
- 130 (A) locally assessed new growth;
- 131 (B) centrally assessed new growth; and
- 132 (C) project area new growth or hotel property new growth.
- 133 (j) "Host local government" means the same as that term is defined in Section 63N-2-502.
- 134 (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- 135 (l) "Hotel property new growth" means an amount equal to the incremental value that is no longer  
provided to a host local government as incremental property tax revenue.
- 137 (m) "Incremental property tax revenue" means the same as that term is defined in Section 63N-2-502.
- 139 (n) "Incremental value" means:
- 140 (i) for an authority created under Section 11-58-201, the amount calculated by multiplying:
- 142 (A) the difference between the taxable value and the base taxable value of the property that is located  
within a project area and on which property tax differential is collected; and
- 145 (B) the number that represents the percentage of the property tax differential that is paid to the  
authority;
- 147 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount  
calculated by multiplying:
- 149 (A) the difference between the current assessed value of the property and the base taxable value; and
- 151 (B) the number that represents the percentage of the property tax augmentation, as defined in Section  
11-59-207, that is paid to the Point of the Mountain State Land Authority;

154

## HB0249S01 compared with HB0249S02

- (iii) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, the amount calculated by multiplying:
- 156 (A) the difference between the taxable value for the current year and the base taxable value of the property that is located within a project area; and
- 158 (B) the number that represents the percentage of enhanced property tax revenue, as defined in Section 11-70-101;
- 160 (iv) for an agency created under Section 17C-1-201.5, the amount calculated by multiplying:
- 162 (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which tax increment is collected; and
- 165 (B) the number that represents the adjusted tax increment from that project area that is paid to the agency;
- 167 (v) for an authority created under Section 63H-1-201, the amount calculated by multiplying:
- 169 (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which property tax allocation is collected; and
- 172 (B) the number that represents the percentage of the property tax allocation from that project area that is paid to the authority;
- 174 (vi) for a housing and transit reinvestment zone created pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount calculated by multiplying:
- 177 (A) the difference between the taxable value and the base taxable value of the property that is located within a housing and transit reinvestment zone and on which tax increment is collected; and
- 180 (B) the number that represents the percentage of the tax increment that is paid to the housing and transit reinvestment zone;
- 182 (vii) for a host local government, an amount calculated by multiplying:
- 183 (A) the difference between the taxable value and the base taxable value of the hotel property on which incremental property tax revenue is collected; and
- 185 (B) the number that represents the percentage of the incremental property tax revenue from that hotel property that is paid to the host local government;
- 187 (viii) for a home ownership promotion zone created under Title 10, Chapter 9a, Part 10, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 27a, Part 12, Home Ownership Promotion Zone for Counties, an amount calculated by multiplying:

191

## HB0249S01 compared with HB0249S02

- (A) the difference between the taxable value and the base taxable value of the property that is located within a home ownership promotion zone and on which tax increment is collected; and
- 194 (B) the number that represents the percentage of the tax increment that is paid to the home ownership promotion zone;[~~or~~]
- 196 (ix) for a first home investment zone created pursuant to Title 63N, Chapter 3, Part 16, First Home Investment Zone Act, an amount calculated by multiplying:
- 198 (A) the difference between the taxable value and the base taxable value of the property that is located within a first home investment zone and on which tax increment is collected; and
- 201 (B) the number that represents the percentage of the tax increment that is paid to the first home investment zone[~~;~~ ] or
- 203 (x) for an electrical energy development zone created under Section 79-6-1104, the amount calculated by multiplying:
- 205 (A) the difference between the taxable value and the base taxable value of the property that is located within the electrical energy developmental zone; and
- 207 (B) the number that represents the percentage of the tax increment that is paid to the Electrical Energy Development Investment Fund and retained for county use.
- 210 (o)
- . (i) "Locally assessed new growth" means the greater of:
- 211 (A) zero; or
- 212 (B) the amount calculated by subtracting the year end taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the previous year, adjusted for prior year end incremental value from the taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted for current year incremental value.
- 218 (ii) "Locally assessed new growth" does not include a change in:
- 219 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or another adjustment;
- 221 (B) assessed value based on whether a property is allowed a residential exemption for a primary residence under Section 59-2-103;
- 223 (C) assessed value based on whether a property is assessed under Part 5, Farmland Assessment Act; or
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## HB0249S01 compared with HB0249S02

- (D) assessed value based on whether a property is assessed under Part 17, Urban Farming Assessment Act.
- 227 (p) "Project area" means:
- 228 (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
- 230 (ii) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, the same as that term is defined in Section 11-70-101;
- 232 (iii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
- 234 (iv) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102.
- 236 (q) "Project area new growth" means:
- 237 (i) for an authority created under Section 11-58-201, an amount equal to the incremental value that is no longer provided to an authority as property tax differential;
- 240 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount equal to the incremental value that is no longer provided to the Point of the Mountain State Land Authority as property tax augmentation, as defined in Section 11-59-207;
- 244 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, an amount equal to the incremental value that is no longer provided to the Utah Fairpark Area Investment and Restoration District;
- 247 (iv) for an agency created under Section 17C-1-201.5, an amount equal to the incremental value that is no longer provided to an agency as tax increment;
- 249 (v) for an authority created under Section 63H-1-201, an amount equal to the incremental value that is no longer provided to an authority as property tax allocation;
- 252 (vi) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount equal to the incremental value that is no longer provided to a housing and transit reinvestment zone as tax increment;
- 256 (vii) for a home ownership promotion zone created under Title 10, Chapter 9a, Part 10, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 27a, Part 12, Home Ownership Promotion Zone for Counties, an amount equal to the incremental value that is no longer provided to a home ownership promotion zone as tax increment; or



## HB0249S01 compared with HB0249S02

- 261 (viii) for a first home investment zone created under Title 63N, Chapter 3, Part 16, First Home  
Investment Zone Act, an amount equal to the incremental value that is no longer provided to a first  
home investment zone as tax increment.
- 264 (r) "Project area incremental revenue" means the same as that term is defined in Section 17C-1-1001.
- 266 (s) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- 267 (t) "Property tax differential" means the same as that term is defined in [~~Section~~] Sections 11-58-102[-]  
and 79-6-1104.
- 269 (u) "Qualifying exempt revenue" means revenue received:
- 270 (i) for the previous calendar year;
- 271 (ii) by a taxing entity;
- 272 (iii) from tangible personal property contained on the prior year's tax rolls that is exempt from property  
tax under Subsection 59-2-1115(2)(b) for a calendar year beginning on January 1, 2022; and
- 275 (iv) on the aggregate 2021 year end taxable value of the tangible personal property that exceeds  
\$15,300.
- 277 (v) "Tax increment" means:
- 278 (i) for a project created under Section 17C-1-201.5, the same as that term is defined in Section  
17C-1-102;
- 280 (ii) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and  
Transit Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- 283 (iii) for a home ownership promotion zone created under Title 10, Chapter 9a, Part 10, Home  
Ownership Promotion Zone for Municipalities, or Title 17, Chapter 27a, Part 12, Home Ownership  
Promotion Zone for Counties, the same as that term is defined in Section 10-9a-1001 or Section  
17-27a-1201; or
- 287 (iv) for a first home investment zone created under Title 63N, Chapter 3, Part 16, First Home  
Investment Zone Act, the same as that term is defined in Section 63N-3-1601.
- 290 (2) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor  
and the commission the following statements:
- 292 (a) a statement containing the aggregate valuation of all taxable real property a county assessor assesses  
in accordance with Part 3, County Assessment, for each taxing entity; and
- 295 (b) a statement containing the taxable value of all personal property a county assessor assesses in  
accordance with Part 3, County Assessment, from the prior year end values.

## HB0249S01 compared with HB0249S02

- 298 (3) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:
- 300 (a) the statements described in Subsections (2)(a) and (b);
- 301 (b) an estimate of the revenue from personal property;
- 302 (c) the certified tax rate; and
- 303 (d) all forms necessary to submit a tax levy request.
- 304 (4)
- . (a) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the prior year minus the qualifying exempt revenue by the amount calculated under Subsection (4)(b).
- 308 (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall calculate an amount as follows:
- 310 (i) calculate for the taxing entity the difference between:
- 311 (A) the aggregate taxable value of all property taxed; and
- 312 (B) any adjustments for current year incremental value;
- 313 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (4)(b)(i) by the average of the percentage net change in the value of taxable property for the equalization period for the three calendar years immediately preceding the current calendar year;
- 318 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product of:
- 320 (A) the amount calculated under Subsection (4)(b)(ii); and
- 321 (B) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
- 323 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount determined by:
- 325 (A) multiplying the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year by eligible new growth; and
- 328 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount calculated under Subsection (4)(b)(iii).
- 330 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated as follows:
- 332 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified tax rate is zero;
- 334 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
- 335

## HB0249S01 compared with HB0249S02

- (i) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections 17-34-1 and 17-36-9; and
- 337 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-34-1 and Subsection 17-36-3(23);
- 340 (c) for a community reinvestment agency that received all or a portion of a taxing entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4) except that the commission shall treat the total revenue transferred to the community reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the prior year; and
- 346 (d) for debt service voted on by the public, the certified tax rate is the actual levy imposed by that section, except that a certified tax rate for the following levies shall be calculated in accordance with Section 59-2-913 and this section:
- 349 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
- 350 (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative orders under Section 59-2-1602.
- 352 (6)
- . (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more eligible judgments.
- 355 (b) The ad valorem property tax revenue generated by a judgment levy described in Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax rate.
- 358 (7)
- . (a) For the purpose of calculating the certified tax rate, the county auditor shall use:
- 359 (i) the taxable value of real property:
- 360 (A) the county assessor assesses in accordance with Part 3, County Assessment; and
- 362 (B) contained on the assessment roll;
- 363 (ii) the year end taxable value of personal property:
- 364 (A) a county assessor assesses in accordance with Part 3, County Assessment; and
- 365 (B) contained on the prior year's assessment roll; and
- 366 (iii) the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property.

## HB0249S01 compared with HB0249S02

- 368 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new growth.  
370 (8)  
. (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.
- 371 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify the county auditor of:  
373 (i) the taxing entity's intent to exceed the certified tax rate; and  
374 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 375 (c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.  
377 (9)  
. (a) Subject to Subsection (9)(d), the commission shall provide notice, through electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim Committee if:  
380 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value; and  
384 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
- 387 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by subtracting the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value, from the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value.
- 393 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by subtracting the total taxable value of real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the current year, from the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
- 399 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the requirement under Subsection (9)(a)(ii).
- 401 Section 2. Section **63I-1-279** is amended to read:

## HB0249S01 compared with HB0249S02

402           **63I-1-279. Repeal dates: Title 79.**

- 403       (1) Subsection 79-2-201(2)(o), regarding the Utah Outdoor Recreation Infrastructure Advisory  
Committee, is repealed July 1, 2027.
- 405       (2) Subsection 79-2-201(2)(p)(i), regarding an advisory council created by the Division of Outdoor  
Recreation to advise on boating policies, is repealed July 1, 2029.
- 407       (3) Subsection 79-2-201(2)(q), regarding the Wildlife Board Nominating Committee, is repealed July 1,  
2028.
- 409       (4) Subsection 79-2-201(2)(r), regarding regional advisory councils for the Wildlife Board, is repealed  
July 1, 2028.
- 411       (5) Section 79-7-206, Utah Outdoor Recreation Infrastructure Advisory Committee, is repealed July 1,  
2027.
- 413       (6) Title 79, Chapter 7, Part 7, Private Maintenance, is repealed July 1, 2029.
- 414       (7) Title 79, Chapter 8, Part 4, Outdoor Recreational Infrastructure Grant Program, is repealed January  
1, 2028.
- 416       (8) Title 79, Chapter 6, Part 12, Nuclear Energy Consortium, is repealed July 1, 2027.

417           Section 3. Section **79-6-102** is amended to read:

418           **79-6-102. Definitions.**

As used in this chapter:

- 420       (1) "Adequate" means an amount of energy sufficient to continuously meet demand from under normal  
conditions, not including planned outages and temporary service disruptions.
- 423       (2) "Affordable" means priced to be accessible to the population without causing financial strain or  
compromising basic needs, quality of life, or well-being.
- 425       (3) "Clean" means minimizing adverse environmental impact and able to meet state standards for  
environmental quality.
- 427       (4) "Consortium" means the Nuclear Energy Consortium created in Section 79-6-1201.
- 428       (5) "Council" means the Utah Energy Council established in Section 79-6-1101.
- 429       (6) "Director" means the director of the office.
- 430       [(4)] (7) "Dispatchable" means available for use on demand and generally available to be delivered at a  
time and quantity of the operator's choosing.
- 432       [(5)] (8) "Electrical corporation" means the same as that term is defined in Section 54-2-1.

433

## HB0249S01 compared with HB0249S02

(9) "Electrical energy development zone" means a geographic area designated by the council under Section 79-6-1104 for electrical energy infrastructure development.

435 [(6)] (10) "Gas corporation" means the same as that term is defined in Section 54-2-1.

436 [(7)] (11) "Intermittent" means available for use on a variable basis that is dependent on elements outside of the control of the operator.

438 [(8)] (12) "Office" means the Office of Energy Development created in Section 79-6-401.

439 [(9)] (13)

. (a) "Reliable" means supporting a system generally able to provide a continuous supply and the resiliency to withstand sudden or unexpected disturbances.

441 (b) "Reliable" includes, for systems delivering electricity, the ability to provide electricity at the proper voltage and frequency.

443 [(10)] (14) "Secure" means protected against disruption, tampering, and external interference.

445 [(11)] (15) "Sustainable" means domestically sourced and able to provide affordable, reliable energy in adequate quantities for current and future generations without compromising economic prosperity or environmental health.

448 [(12)] (16) "Governmental entity" means:

449 (a) any department, agency, board, commission, or other instrumentality of the state; or

450 (b) a political subdivision of the state.

451 Section 4. Section **79-6-1001** is amended to read:

452 **79-6-1001. Definitions.**

As used in this part:

454 (1) "Board" means the [~~Utah San Rafael Energy Lab Board~~] Utah Energy Research Board established in Section 79-6-1003.

456 (2) "Center" means the Utah Center for Advanced Energy Research and Development established as a partnership between the state, the Idaho National Laboratory, and public and private institutions of higher education located in the state.

459 (3) "Council" means the Utah Energy Council established in Section 79-6-1101.

460 [(2)] (4) "Director" means the director of the Office of Energy Development as defined in Section 79-6-401.

462 [(3)] (5) "Fund" means the Utah Energy Research Fund established in Section 79-6-1002.

463 [(4)] (6) "Lab" means the Utah San Rafael Energy Lab established in Section 79-6-1004.

## HB0249S01 compared with HB0249S02

- 464 [(5)] (7) "Lab director" means the director appointed under Section 79-6-1004 to oversee the lab.
- 466 [(6)] (8) "Project proposal" means a formal written submission to the board applying for approval of a  
specific research initiative conducted at the lab.
- 468 [(7)] (9) "Office" means the Office of Energy Development as defined in Section 79-6-401.
- 469 Section 5. Section **79-6-1003** is amended to read:
- 470 **79-6-1003. Utah Energy Research Board -- Duties -- Expenses.**
- 471 (1) There is established in the office the [~~Utah San Rafael Energy Lab Board~~] Utah Energy Research  
Board that is composed of the following [~~nine~~] voting board members:
- 473 (a) the director, or the director's designee, who shall serve as the chair of the board;
- 474 [~~(b) the president of the University of Utah or the president's designee;~~]
- 475 [~~(e) the president of Utah State University or the president's designee;~~]
- 476 (b) the president, or the president's designee, of each public and private university in the state that  
is classified as a Research 1 institution by the Carnegie Classification of Institutions of Higher  
Education;
- 476 [~~(d)] (c) the commissioner of higher education, as described in Section 53B-1-408, or the  
commissioner's designee;~~
- 478 [~~(e)] (d) one member, who is not a legislator, with experience in the non-regulated energy industry  
appointed by the speaker of the House of Representatives;~~
- 480 [~~(f)] (e) one member, who is not a legislator, with experience in energy commercialization appointed by  
the president of the Senate;~~
- 482 [~~(g)] (f) one member appointed by the governor who resides in a county of the third, fourth, fifth, or  
sixth class as described in Section 17-50-501; [~~and~~]~~
- 484 [~~(h)] (g) one member appointed by the director representing the Idaho National Laboratory; and~~
- 486 [~~(i)] (h) two members appointed by the [~~office~~] director with relevant expertise in energy research and  
development.~~
- 488 (2)
- . (a) The term of an appointed board member is four years.
- 489 (b) Notwithstanding Subsection (2)(a), the person making an appointment shall, at the time of  
appointment or reappointment, adjust the length of board member terms to ensure the terms of board  
members are staggered so that approximately half of the board is constituted of new members every  
two years.

## HB0249S01 compared with HB0249S02

- 493 (c) The person who appoints a member under Subsection (1) may remove an appointee who was  
appointed by the person for cause.
- 495 (d) The person who appoints a member under Subsection (1) shall fill a vacancy on the board in the  
same manner as provided in Subsection (1).
- 497 (e) An individual appointed to fill a vacancy shall serve the remaining unexpired term.
- 498 (f) Unless removed for cause under Subsection (2)(c) a board member shall serve until a successor is  
appointed.
- 500 (3)
- . (a) A majority of the board constitutes a quorum.
- 501 (b) A majority vote of the quorum is required for an action to be taken by the board.
- 502 (4) The board shall:
- 503 (a) oversee and supervise the management of:
- 504 (i) the lab; and
- 505 (ii) the center;
- 506 (b) appoint directors for the lab and center, who shall serve at the pleasure of the board;
- 507 (c) establish reasonable compensation for:
- 508 (i) the lab director; and
- 509 (ii) the center director;
- 510 (d) develop and implement:
- 511 (i) bylaws to govern the lab; and
- 512 (ii) bylaws to govern the center;
- 513 (e) establish policies for:
- 514 (i) joint appointments between the Idaho National Laboratory and public and private institutions of  
higher education;
- 516 (ii) research partnerships between institutions;
- 517 (iii) technology commercialization; and
- 518 (iv) workforce development initiatives;
- 519 (f) foster innovation and support technological development in the energy sector by collaborating with  
industry leaders, researchers, entrepreneurs, investors, and other stakeholders;
- 522 [~~(b)~~] (g) identify areas of economic growth and workforce development opportunities related to  
emerging energy technologies and solutions;



## HB0249S01 compared with HB0249S02

- 524 ~~[(e)]~~ (h) seek potential investors and partners from the technology, finance, and business sectors to  
support innovative research and early-stage ventures focused on developing commercially viable  
energy technologies in the state;
- 527 ~~[(d) in consultation with the lab, identify and prioritize high-impact research projects for the lab aligned  
to the state's energy policy goals;]~~
- 529 ~~[(e)]~~ (i) develop evaluation criteria for approving project proposals, with input from the lab director,  
including:
- 531 (i) alignment with state energy policy priorities;
- 532 (ii) commercialization potential;
- 533 (iii) economic impact; and
- 534 (iv) other relevant factors as determined by the board;
- 535 ~~[(f) recommend allocation of lab resources for project proposals;]~~
- 536 ~~[(g)]~~ (j) approve providing matching grants to applicants under the Utah Energy Research Grant  
Program created in Section 79-6-403; and
- 538 ~~[(h) consult with relevant stakeholders for input on energy research priorities and potential  
collaborations.]~~
- 540 (k) make recommendations to the council regarding funding allocations for:
- 541 (i) research projects;
- 542 (ii) facility operations;
- 543 (iii) workforce development programs; and
- 544 (iv) technology commercialization initiatives;
- 545 (l) administer the funds allocated by the council to the board;
- 546 (m) coordinate energy research activities between:
- 547 (i) the lab;
- 548 (ii) the center;
- 549 (iii) public and private institutions of higher education;
- 550 (iv) the Idaho National Laboratory; and
- 551 (v) industry partners;
- 552 (n) review and approve annual reports from the lab and center directors;
- 553 (o) report annually to:
- 554 (i) the governor;

## HB0249S01 compared with HB0249S02

- 555 (ii) the Public Utilities, Energy, and Technology Interim Committee; and  
556 (iii) the Education Interim Committee;  
557 (p) engage with industry partners to:  
558 (i) identify research needs;  
559 (ii) develop workforce programs;  
560 (iii) commercialize technologies; and  
561 (iv) secure additional funding sources;  
562 (q) coordinate with federal agencies on:  
563 (i) research initiatives;  
564 (ii) grant opportunities; and  
565 (iii) regulatory compliance;  
566 (r) provide quarterly reports to the Utah Energy Council regarding:  
567 (i) ongoing research projects and the research projects' alignment with state energy goals;  
569 (ii) potential commercialization opportunities;  
570 (iii) emerging technologies and the potential impact on the state's energy landscape; and  
572 (iv) recommendations for policy changes or initiatives to support energy innovation; and  
574 (s) coordinate with the council on:  
575 (i) strategic planning for statewide energy research initiatives;  
576 (ii) identifying priority research areas that align with state energy policy;  
577 (iii) developing frameworks for public-private partnerships in energy research; and  
578 (iv) establishing metrics for measuring research outcomes and impact.  
579 (5) A member may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses in accordance with:  
581 (a) Section 63A-3-106;  
582 (b) Section 63A-3-107; and  
583 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.  
585 (6) The board shall meet at least quarterly and may hold additional meetings as necessary to review project proposals.

590 Section 6. Section 6 is enacted to read:

588

### **Part 11. Utah Energy Council**

592 **79-6-1101. Utah Energy Council -- Creation and purpose.**

## HB0249S01 compared with HB0249S02

- 590 (1) There is created within the office the Utah Energy Council.
- 591 (2) The purpose of the council is to facilitate the development of electrical energy generation and  
transmission projects within the state, including:
- 593 (a) power plants;
- 594 (b) transmission lines;
- 595 (c) energy storage facilities; and
- 596 (d) related infrastructure.
- 600 Section 7. Section 7 is enacted to read:
- 601 **79-6-1102. Council composition -- Appointment -- Terms -- Staffing.**
- 599 (1) The council shall be composed of:
- 600 (a) the director or the director's designee, who shall serve as chair of the council;
- 601 (b) two individuals appointed by the governor;
- 602 (c) one individual appointed by the president of the Senate; and
- 603 (d) one individual appointed by the speaker of the House of Representatives.
- 604 (2)
- . (a) Except as provided in Subsection (2)(b), a council member appointed under Subsection (1):
- 606 (i) shall serve a four-year term;
- 607 (ii) may be removed by the appointing authority;
- 608 (iii) may be reappointed; and
- 609 (iv) continues to serve until the member's successor is appointed and qualified.
- 610 (b) Initial terms for the appointed council members shall be staggered as follows:
- 611 (i) one member appointed by the governor under Subsection (1)(b) shall serve a two-year term;
- 613 (ii) one member appointed by the governor under Subsection (1)(b) shall serve a three-year term;
- 615 (iii) the member appointed by the president of the Senate under Subsection (1)(c) shall serve a four-year  
term; and
- 617 (iv) the member appointed by the speaker of the House of Representatives under Subsection (1)(d) shall  
serve a two-year term.
- 619 (3) When a vacancy occurs in the membership for any reason, the replacement shall be appointed by the  
relevant appointing authority for the unexpired term.
- 621 (4)
- . (a) A majority of council members constitutes a quorum for conducting council business.

## HB0249S01 compared with HB0249S02

- 623 (b) A majority vote of the quorum present is required for any action taken by the council.
- 624 (5) The council shall meet:
- 625 (a) at least quarterly; and
- 626 (b) at the call of the chair or a majority of the council members.
- 627 (6)
- . (a) A council member who is not a legislator may not receive compensation or benefits for the  
member's service but may receive per diem and travel expenses in accordance with:
- 630 (i) Section 63A-3-106;
- 631 (ii) Section 63A-3-107; and
- 632 (iii) rules made by the Division of Finance under Sections 63A-3-106 and 63A-3-107.
- 633 (b) Compensation and expenses of a council member who is a legislator are governed by Section 36-2-2  
and Legislative Joint Rules, Title 5, Legislative Compensation and Expenses.
- 636 (7) The office shall provide staff support to the council.
- 640 Section 8. Section 8 is enacted to read:
- 641 **79-6-1103. Council powers and duties.**
- The council shall:
- 640 (1) coordinate and facilitate electrical energy project development, including:
- 641 (a) site identification and permitting;
- 642 (b) early site preparation work;
- 643 (c) infrastructure improvements;
- 644 (d) project financing assistance; and
- 645 (e) stakeholder coordination;
- 646 (2) assess and facilitate electrical energy infrastructure development by:
- 647 (a) evaluating infrastructure needs and opportunities;
- 648 (b) coordinating with transmission and pipeline developers;
- 649 (c) supporting utility planning efforts; and
- 650 (d) coordinating with federal agencies;
- 651 (3) establish and implement:
- 652 (a) strategic plans for energy development;
- 653 (b) frameworks for stakeholder engagement;
- 654 (c) processes for designating electrical energy development zones; and

## HB0249S01 compared with HB0249S02

- 655 (d) criteria for evaluating proposed electrical energy development zones;  
656 (4) review and approve:  
657 (a) research project proposals from the board; and  
658 (b) funding allocations recommended by the board;  
659 (5) consult with state land use authorities regarding:  
660 (a) identification of state lands suitable for electrical energy development;  
661 (b) designation of electrical energy development zones; and  
662 (c) opportunities for coordinated development of electrical energy projects on state lands;  
663 (6) consult with representatives of counties and municipalities regarding the distribution of property tax  
differential revenue collected under Section 79-6-1104;  
665 (7) administer the Electrical Energy Development Investment Fund created in Section 79-6-1105;  
667 (8) make recommendations regarding electrical energy policy to state and local governments;  
669 (9) identify and recommend solutions to barriers affecting electrical energy development;  
670 (10) enter into contracts necessary to fulfill the council's duties; and  
671 (11) report annually by October 31 to the Public Utilities, Energy, and Technology Interim Committee  
and the Natural Resources, Agriculture, and Environment Interim Committee regarding:  
674 (a) the council's activities;  
675 (b) energy development opportunities;  
676 (c) infrastructure needs;  
677 (d) the status of designated electrical energy development zones;  
678 (e) recommendations for how the property tax differential revenue collected under Section 79-6-1104  
should be divided and distributed between the state, counties, and municipalities;  
681 (f) investment decisions made by the council; and  
682 (g) recommended policy changes.
- 686 Section 9. Section 9 is enacted to read:  
687 **79-6-1104. Electrical energy development zones -- Property tax differential.**  
685 (1) As used in this section:  
686 (a) "Base taxable value" means the value of property within an electrical energy development zone, as  
shown on the assessment roll last equalized before the creation of the electrical energy development  
zone.  
689 (b) "Property tax differential" means the difference between:

## HB0249S01 compared with HB0249S02

- 690 (i) the amount of property tax revenues generated each tax year by all taxing entities from an electrical  
energy development zone, using the current assessed value of the property; and
- 693 (ii) the amount of property tax revenues that would be generated from that same area using the base  
taxable value of the property.
- 695 (2) A county or municipality may not offer financial incentives for an electrical energy project that is  
not located within a designated electrical energy development zone.
- 697 (3) A county or municipality may apply to the council for the designation of an electrical energy  
development zone by submitting:
- 699 (a) a description of the proposed boundaries of the electrical energy development zone;
- 700 (b) an assessment of existing electrical energy infrastructure within and proximate to the proposed  
electrical energy development zone;
- 702 (c) a development plan that includes:
- 703 (i) proposed electrical energy development projects;
- 704 (ii) anticipated infrastructure improvements;
- 705 (iii) projected economic benefits to the county; and
- 706 (iv) evidence of local support;
- 707 (d) if the applicant is a municipality, evidence of coordination with the county in which the proposed  
electrical energy development zone is located; and
- 709 (e) any other information required by the council.
- 710 (4) The council shall approve an application for electrical energy development zone designation if the  
application demonstrates:
- 712 (a) the proposed electrical energy development zone includes land suitable for electrical energy  
development based on:
- 714 (i) access to electrical energy resources;
- 715 (ii) proximity to existing or planned transmission infrastructure;
- 716 (iii) adequate transportation access; and
- 717 (iv) sufficient land area for proposed development; and
- 718 (b) the development plan:
- 719 (i) aligns with state energy policy under Section 79-6-301;
- 720 (ii) includes realistic timelines and milestones;
- 721 (iii) identifies specific infrastructure improvements; and

## HB0249S01 compared with HB0249S02

- 722 (iv) quantifies projected economic benefits.
- 723 (5) The council shall:
- 724 (a) make a determination on an application within 60 days of submission; and
- 725 (b) provide written notice to the county or municipality explaining the basis for approval or denial.
- 727 (6) Within 30 days after the council designates an electrical energy development zone:
- 728 (a) the county auditor shall certify to the council the base taxable value of property within the electrical energy development zone; and
- 730 (b) the county shall transmit to the council copies of the property tax assessment rolls for all property within the electrical energy development zone.
- 732 (7)
- . (a) Each year, the county auditor shall:
- 733 (i) determine the amount of the property tax differential for the electrical energy development zone by comparing:
- 735 (A) the current assessed value of property within the electrical energy development zone; and
- 737 (B) the base taxable value of property within the electrical energy development zone;
- 739 (ii) inform the county treasurer of the property tax differential amount; and
- 740 (iii) provide notice to the council of the amount calculated under this Subsection (7).
- 741 (b) The county treasurer shall transfer the property tax differential to the council for deposit into the Electrical Energy Development Investment Fund created in Section 79-6-1105.
- 744 (c) The county treasurer shall make distributions required under this section:
- 745 (i) at the same time as regular annual property tax distributions; and
- 746 (ii) using the same method as other property tax distributions.
- 750 Section 10. Section **10** is enacted to read:
- 751 **79-6-1105. Electrical Energy Development Investment Fund.**
- 749 (1) There is created an {~~enterprise~~} expendable special revenue fund known as the "Electrical Energy Development Investment Fund."
- 751 (2) The fund consists of property tax differential revenue collected under Section 79-6-1104.
- 752 (3) The council shall:
- 753 (a) administer the fund; and
- 754 (b) use fund money only as authorized under Section 79-6-1106.
- 758 Section 11. Section **11** is enacted to read:

## HB0249S01 compared with HB0249S02

759 **79-6-1106. Authorized uses of fund money.**

The council may use fund money to:

758 (1) facilitate electrical energy infrastructure development within the state, including:

759 (a) transmission and distribution lines;

760 (b) pipeline development;

761 (c) energy storage facilities;

762 (d) generation facilities; and

763 (e) related infrastructure;

764 (2) provide matching funds for federal energy development grants;

765 (3) support energy workforce development programs;

766 (4) provide incentives for electrical energy development projects; and

767 (5) pay for administrative expenses related to the council's duties.

771 Section 12. Section 12 is enacted to read:

769

### **Part 12. Nuclear Energy Consortium**

773 **79-6-1201. Nuclear Energy Consortium.**

771 (1) There is created the Nuclear Energy Consortium to advise the office and the Legislature on nuclear energy development in the state.

773 (2) The consortium consists of:

774 (a) one member of the Senate, appointed by the president of the Senate;

775 (b) one member of the House of Representatives, appointed by the speaker of the House of Representatives;

777 (c) the following members or designees:

778 (i) the director of the Office of Energy Development, who shall serve as chair;

779 (ii) the executive director of the Department of Environmental Quality;

780 (iii) the chair of the Public Service Commission; and

781 (iv) the executive director of the Department of Natural Resources; and

782 (d) additional members with expertise in nuclear energy development appointed by the director, including representatives from areas or entities such as:

784 (i) public and private institutions of higher education;

785 (ii) the Idaho National Laboratory;

786 (iii) the Nuclear Regulatory Commission;



## HB0249S01 compared with HB0249S02

- 787 (iv) other federal entities as determined by the director;  
788 (v) nuclear fuel mining and milling;  
789 (vi) nuclear fuel manufacturing;  
790 (vii) nuclear technology providers;  
791 (viii) utility companies;  
792 (ix) energy off-takers;  
793 (x) workforce development;  
794 (xi) nuclear safety;  
795 (xii) research and development; and  
796 (xiii) nuclear waste management.  
797 (3)  
798 (a) A member appointed under Subsection (2)(a) may be removed by the president of the Senate.  
799 (b) A member appointed under Subsection (2)(b) may be removed by the speaker of the House of  
Representatives.  
801 (c) A member appointed under Subsection (2)(d) may be removed by the director.  
802 (4) The consortium shall meet at least quarterly.  
803 (5) A majority of consortium members constitutes a quorum for conducting consortium business.  
805 (6) The office shall provide staff support to the consortium.  
806 (7) A consortium member may not receive compensation or benefits for the member's service but may  
receive per diem and travel expenses in accordance with:  
808 (a) Sections 63A-3-106 and 63A-3-107; and  
809 (b) rules made by the Division of Finance under Sections 63A-3-106 and 63A-3-107.  
813 Section 13. Section **13** is enacted to read:  
814 **79-6-1202. Consortium duties.**  
812 (1) The consortium shall:  
813 (a) provide knowledge and expertise to assist the office regarding nuclear energy technologies, safety,  
and development; and  
815 (b) develop recommendations regarding policy pertaining to:  
816 (i) nuclear energy development in the state;  
817 (ii) incentives for nuclear energy related industries in the state including industrial process applications  
and other beneficial uses of nuclear technology;

## HB0249S01 compared with HB0249S02

- 819 (iii) partnerships between entities engaged in or supporting nuclear energy development, including  
public and private sector collaboration; and
- 821 (iv) the appropriate regulatory framework for nuclear energy development in the state.
- 822 (2) The office shall report annually on duties performed by the consortium on or before November 30 to  
the Public Utilities, Energy, and Technology Interim Committee.

827 Section 14. **Effective date.**

This bill takes effect on May 7, 2025.

2-7-25 10:39 AM