

HB0378S01 compared with HB0378

~~{Omitted text}~~ shows text that was in HB0378 but was omitted in HB0378S01

inserted text shows text that was not in HB0378 but was inserted into HB0378S01

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1

Department of Natural Resources Funding Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Casey Snider

Senate Sponsor:

2

3 LONG TITLE

4 General Description:

5 This bill addresses revenue and expenditures related to funding ~~{of}~~ state accounts within the Department of Natural Resources.

7 Highlighted Provisions:

8 This bill:

9 ▶ requires counties to remit to the state money calculated based on certain new transmission facilities;

9 ▶ expands resources to be deposited into the Species Protection Account;

10 ▶ ~~{modifies the brine shrimp royalty rate;}~~

11 ▶ ~~{provides for deposit of brine shrimp royalty into the Sovereign Lands Management Account;}~~

13 ▶ ~~{accounts for}~~ addresses the payment of a tax on gross receipts of a radioactive waste facility derived from the disposal of concentrated depleted uranium ~~{received for disposal at a radioactive}~~ and containerized waste ~~{facility to}~~ , including having certain revenue be deposited into the Species Protection Account;

HB0378 compared with HB0378S01

- 15 ▶ imposes a tax ~~{on}~~ related to wind or solar electric generation facilities to be deposited into the Species Protection Account;
- 17 ▶ ~~{provides a tax on direct current transmission facilities to be deposited into the Species Protection Account;}~~
- 19 ▶ addresses the effect of ~~{the}~~ certain taxes on ratepayers;
- 20 ▶ authorizes rulemaking; and
- 21 ▶ makes technical and conforming amendments.

20 Money Appropriated in this Bill:

21 None

22 Other Special Clauses:

23 This bill provides a special effective date.

25 AMENDS:

- 26 **23A-3-214** ~~{(Effective 01/01/26)}~~, as renumbered and amended by Laws of Utah 2024, Chapter 88 ~~{(Effective 01/01/26)}~~, as renumbered and amended by Laws of Utah 2024, Chapter 88
- 30 ~~{59-23-4 (Effective 02/01/26), as last amended by Laws of Utah 2024, Chapter 88 (Effective 02/01/26), as last amended by Laws of Utah 2024, Chapter 88}~~
- 31 ~~{59-24-103.7 (Effective 01/01/26), as enacted by Laws of Utah 2019, Chapter 18 (Effective 01/01/26), as enacted by Laws of Utah 2019, Chapter 18}~~
- 32 ~~{59-24-104 (Effective 01/01/26), as last amended by Laws of Utah 2019, Chapter 466 (Effective 01/01/26), as last amended by Laws of Utah 2019, Chapter 466}~~
- 27 **59-24-105** ~~{(Effective 01/01/26)}~~, as last amended by Laws of Utah 2003, Chapter 295 ~~{(Effective 01/01/26)}~~, as last amended by Laws of Utah 2003, Chapter 295

28 ENACTS:

29 **17-56-101 , Utah Code Annotated 1953 , Utah Code Annotated 1953**

30 **17-56-201 , Utah Code Annotated 1953 , Utah Code Annotated 1953**

31 **17-56-202 , Utah Code Annotated 1953 , Utah Code Annotated 1953**

32 **59-32-101** ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953 ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953

33 **59-32-201** ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953 ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953

34

HB0378 compared with HB0378S01

35 ~~59-32-202~~ ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953 ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953

36 ~~59-32-301~~ ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953 ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953

37 ~~59-32-302~~ ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953 ~~{(Effective 01/01/26)}~~, Utah Code Annotated 1953

38 ~~{59-33-101 (Effective 01/01/26), Utah Code Annotated 1953 (Effective 01/01/26), Utah Code Annotated 1953}~~

39 ~~{59-33-201 (Effective 01/01/26), Utah Code Annotated 1953 (Effective 01/01/26), Utah Code Annotated 1953}~~

40 ~~{59-33-202 (Effective 01/01/26), Utah Code Annotated 1953 (Effective 01/01/26), Utah Code Annotated 1953}~~

41 ~~{59-33-301 (Effective 01/01/26), Utah Code Annotated 1953 (Effective 01/01/26), Utah Code Annotated 1953}~~

42 ~~{59-33-302 (Effective 01/01/26), Utah Code Annotated 1953 (Effective 01/01/26), Utah Code Annotated 1953}~~

37

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

38 Section 1. Section 1 is enacted to read:

CHAPTER 56. SPECIES PROTECTION FUNDING ACT

Part 1. General Provisions

17-56-101. Definitions.

As used in this chapter:

- 44 (1) "Commission" means the State Tax Commission.
- 45 (2) "Contributing business" means a person who is centrally assessed and owns a new transmission line.
- 47 (3) "New transmission line" means an electrical transmission line that is constructed or that first transmits electrical current within the state on or after January 1, 2026, and operates at a nominal voltage of at least 34,000 volts, including structures, equipment, plant, or fixtures associated with the electrical transmission line.

51 Section 2. Section 2 is enacted to read:

HB0378 compared with HB0378S01

52

Part 2. Payment Obligations

53 **17-56-201. Payments due -- Calculation of payment amount.**

54 (1)

(a) On or before October 31 of each year, the owner of a contributing business shall electronically file with the commission a statement containing the following information, in a manner prescribed by the commission:

57 (i) the name, description, location, and number of miles of new transmission line located within each county in which a new transmission line is located; and

59 (ii) any other reasonable and necessary information required by the commission.

60 (b) The owner of the contributing business or the owner's designee shall sign and swear to the statement described in Subsection (1)(a).

62 (2)

(a) On or before November 30 of each year, the commission shall notify each county that contains a portion of the new transmission line owned by a contributing business of the amount calculated in Subsection (2)(b).

65 (b) The commission shall calculate an amount for each county by multiplying \$6,400 by the number of miles of new transmission line owned by a contributing business that is located within the county.

68 (3) On or before December 31 of each year, the county treasurer of a county notified under Subsection (2)(a) shall remit the amount calculated under Subsection (2)(b) to the Division of Finance from the revenue derived from the current year's property taxes.

71 Section 3. Section 3 is enacted to read:

72 **17-56-202. Deposit into Species Protection Account.**

The Division of Finance shall deposit revenue remitted to the Division of Finance under this chapter into the Species Protection Account created in Section 23A-3-214.

75 Section 4. Section 23A-3-214 is amended to read:

76 **23A-3-214. ~~{(Effective 01/01/26)}~~Species Protection Account.**

49 (1) There is created within the General Fund a restricted account known as the "Species Protection Account."

51 (2) The [account] Species Protection Account shall consist of:

52 ~~{(a)}~~ revenue remitted by a county to the Division of Finance in accordance with Title 17, Chapter 56, Species Protection Funding Act;

HB0378 compared with HB0378S01

- 82 (b) {revenue generated by the brine shrimp tax provided for in Title 59, Chapter 23, Brine Shrimp
Royalty Act; }[and]
- 54 ~~{(a)}~~ (c) tax revenue deposited into the Species Protection Account in accordance with {Subsection
59-24-103.7(3)(b)} Section 59-24-105;
- 56 ~~{(b)}~~ (d) tax revenue collected in accordance with Title 59, Chapter 32, Wind or Solar Electric
Generation Facility Tax;and
- 88 ~~[(b)]~~ (e) {tax revenue collected in accordance with Title 59, Chapter 33, Direct Current Transmission
Tax; and}
- 60 ~~{(b)}~~ (d) interest earned on money in the [account] Species Protection Account.
- 61 (3) Money in the [account] Species Protection Account may be appropriated by the Legislature to:
- 63 (a) develop and implement species status assessments and species protection measures;
- 64 (b) obtain biological opinions of proposed species protection measures;
- 65 (c) conduct studies, investigations, and research into the effects of proposed species protection
measures;
- 67 (d) verify species protection proposals that are not based on valid biological data;
- 68 (e) implement Great Salt Lake wetlands mitigation projects in connection with the western
transportation corridor;
- 70 (f) pay for the state's voluntary contributions to the Utah Reclamation Mitigation and Conservation
Account under the Central Utah Project Completion Act, Pub. L. No. 102-575, Titles II-VI, 106
Stat. 4605-4655; and
- 73 (g) pay for expenses of the State Tax Commission under Title 59, Chapter 23, Brine Shrimp Royalty
Act.
- 75 (4) The purposes specified in Subsections (3)(a) through (3)(d) may be accomplished by the state or,
in an appropriation act, the Legislature may authorize the department to award grants to political
subdivisions of the state to accomplish those purposes.
- 78 (5) Money in the [account] Species Protection Account may not be used to develop or implement a
habitat conservation plan required under federal law unless the federal government pays for at least
1/3 of the habitat conservation plan costs.
- 81 ~~{Section 2. Section 59-23-4 is amended to read: }~~
- 82 **59-23-4. Brine shrimp royalty -- Royalty rate -- Commission to prepare billing statement --
Deposit of revenue.**

HB0378 compared with HB0378S01

- 84 (1) [A] Beginning February 1, 2026, a person shall pay for each tax year a brine shrimp royalty of
[3.25] 3.75 cents multiplied by the total number of pounds of unprocessed brine shrimp eggs that the
person harvests within the state during the tax year.
- 87 (2)
- (a) A person that harvests unprocessed brine shrimp eggs shall report to the Division of Wildlife
Resources the total number of pounds of unprocessed brine shrimp eggs harvested by that person for
that tax year on or before the February 15 immediately following the last day of that tax year.
- 91 (b) The Division of Wildlife Resources shall provide the following information to the commission on or
before the March 1 immediately following the last day of a tax year:
- 94 (i) the total number of pounds of unprocessed brine shrimp eggs harvested for that tax year; and
96 (ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:
- 97 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax
year; and
- 99 (B) a current billing address for that person; and
- 100 (iii) any additional information required by the commission.
- 101 (c)
- (i) The commission shall prepare and mail a billing statement to each person that harvested unprocessed
brine shrimp eggs in a tax year by the March 30 immediately following the last day of a tax year.
- 104 (ii) The billing statement under Subsection (2)(c)(i) shall specify:
- 105 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax
year;
- 107 (B) the brine shrimp royalty that the person owes; and
- 108 (C) the date that the brine shrimp royalty payment is due as provided in Section 59-23-5.
- 110 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission
may make rules prescribing the information required under Subsection (2)(b)(iii).
- 113 (3) Revenue generated by the brine shrimp royalty shall be deposited [as follows:]
- 114 [(a) \$125,000 of the revenue generated by the brine shrimp royalty shall be deposited in] into the
Sovereign Lands Management Account created in Section 65A-5-1[; and]
- 116 [(b) the remainder of the revenue generated by the brine shrimp royalty shall be deposited in the Species
Protection Account created in Section 23A-3-214].
- 118 {Section 3. ~~Section 59-24-103.7 is amended to read: }~~

HB0378 compared with HB0378S01

119 **59-24-103.7. Radioactive waste facility disposal tax for concentrated depleted uranium and**
120 **specific site approved waste.**

121 (1) On and after July 1, 2019, there is imposed a tax on a radioactive waste facility as provided in this
section.

123 (2) The tax is equal to the sum of the following amounts:

124 (a) 12% of the gross receipts of a radioactive waste facility derived from the disposal of[:]

125 [(i) concentrated depleted uranium; and]

126 [(ii)] containerized waste disposed under Subsection 19-3-103.7(2);

127 (b) 10% of the gross receipts of a radioactive waste facility derived from the disposal of processed
waste disposed under Subsection 19-3-103.7(2);[-and]

129 (c) 5% of the gross receipts of a radioactive waste facility derived from the disposal of uncontainerized,
unprocessed waste disposed under Subsection 19-3-103.7(2)[-] ; and

131 (d) \$7 per cubic foot of concentrated depleted uranium received for disposal at a radioactive waste
facility on or after January 1, 2026.

133 (3)

(a) For purposes of Subsection (2)(d), waste volume is equal to the net waste volume listed on the
applicable low-level radioactive waste manifest completed in accordance with 10 C.F.R. Part 20,
Appendix G, except that a fraction of a cubic foot is considered to be a full cubic foot.

137 (b) The commission shall deposit the tax revenue collected in accordance with Subsection (2)(d) into
the Species Protection Fund in accordance with Section 23A-3-214.

140 ~~{Section 4. Section 59-24-104 is amended to read: }~~

141 **59-24-104. Payment of tax.**

142 (1) The tax imposed by Section 59-24-103.5 or 59-24-103.7 shall be paid by the owner or operator of a
radioactive waste facility that receives radioactive waste for disposal or reprocessing.

145 (2) The payment shall be accompanied by the form prescribed by the commission.

146 (3) The payment shall be paid quarterly on or before the last day of the month next succeeding each
calendar quarterly period.

109 Section 5. Section **59-24-105** is amended to read:

110 **59-24-105. ~~{(Effective 01/01/26)}~~Deposit of tax revenue. <compare mode="add">(Compare
Error)</compare>**

[The] Except as provided in Section 59-24-103.7, the commission shall deposit the tax

HB0378 compared with HB0378S01

revenue collected under this chapter into the Uniform School Fund.

117 Section 6. Section 6 is enacted to read:

153 **CHAPTER 32. WIND OR SOLAR ELECTRIC GENERATION FACILITY TAX**

154 **Part 1. General Provisions**

120 **59-32-101. ~~{(Effective 01/01/26)}~~Definitions.**

As used in this chapter:

- 157 (1) "Large-scale electric utility" means the same as that term is defined in Section 54-2-1.
- 158 (2) "Nameplate capacity" means the sum of the maximum rated outputs of all electrical generating equipment within a facility under specific conditions designated by the manufacturer, as indicated on individual nameplates physically attached to the equipment.
- 162 (3) "Operator" means a person engaged in the business of operating a wind or solar electric generation facility, regardless of whether the person is:
- 164 (a) an owner;
- 165 (b) an independent contractor; or
- 166 (c) acting in a capacity similar to Subsection (2)(a) or (b) as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 134 ~~(4)~~
- 169 ~~{(4)}~~ (a) "Wind or solar electric generation facility" means a facility with the capacity to generate electricity from wind or solar:
- 171 ~~{(a)}~~ (i) using wind equipment with a nameplate capacity of at least one megawatt of electricity; or
- 173 ~~{(b)}~~ (ii) using solar equipment with a nameplate capacity of at least one megawatt of electricity.
- 140 (b) "Wind or solar electric generation facility" does not include a facility that generates wind or solar electricity primarily for onsite consumption by the owner or tenant of the property on which the facility is located.
- 175 (5) "Wind or solar electricity" means electricity generated by wind or solar.

144 Section 7. Section 7 is enacted to read:

177 **Part 2. Imposition of Tax**

146 **59-32-201. ~~{(Effective 01/01/26)}~~Imposition of wind or solar electric generation facility tax -- Deposit of revenue -- Effect on ratepayers.**

HB0378 compared with HB0378S01

- 180 (1) Beginning January 1, 2026, there is annually levied a tax on an operator of a wind or solar electric
generation facility ~~{for wind or solar electricity}~~.
- 182 (2) The tax levied under Subsection (1) is calculated by multiplying the ~~{number}~~ megawatts, or
portion of megawatts, of nameplate capacity of ~~{kilowatts generated by the}~~ a wind or solar electric
generation facility ~~{that are sold or transported from the wind or solar electric generation facility in~~
~~the previous calendar year by .108 cents}~~ by \$2,100.
- 186 (3)
- (a) An operator of a wind or solar electric generation facility in the state shall electronically file with the
commission, on or before June 1 of each year, a statement containing the information required by
Subsection (3)(b) ~~{on forms furnished}~~ in a manner prescribed by the commission.
- 189 (b) The statement required in Subsection (3)(a) shall include:
- 190 (i) the name, description, and location of the wind or solar electric generation facility;
- 191 (ii) the ~~{number}~~ nameplate capacity of ~~{kilowatts sold or transported from}~~ the wind or solar electric
generation facility ~~{in the previous calendar year, including the electricity generated on lands held in~~
~~trust by the United States for a federally recognized Indian tribe or the tribe's members}~~ ; and
- 195 (iii) any other reasonable and necessary information required by the commission.
- 196 (c) A statement or report required to be filed with the commission shall be signed and sworn to by the
operator of the wind or solar electric generation facility or the operator's designee.
- 199 (4) A willful false swearing as to a material fact set out in the statement or report required by
Subsection (3) is a violation of Section 76-8-504 and may result in prosecution.
- 201 (5) The tax imposed by this chapter does not apply to ~~{an interest of}~~ a wind or solar generation facility
that is owned or operated by:
- 202 (a) the United States ~~{in the generation of wind or solar electricity or the proceeds in the generation of~~
~~wind or solar electricity}~~ ;
- 204 (b) the state or a political subdivision of the state ~~{in the generation of wind or solar electricity or the~~
~~proceeds in the generation of wind or solar electricity; and}~~ ;
- 206 (c) an Indian or Indian tribe, as defined in Section 9-9-101 ~~{, in the generation of wind or solar~~
~~electricity}~~ ; or ~~{the proceeds in the generation of wind or solar electricity generated on land under~~
~~the jurisdiction of the United States.}~~
- 209 ~~{(6) {If wind or solar electricity is transported outside the state:}}~~
- 210 ~~{(a) {the transportation constitutes a sale; and}}~~

HB0378 compared with HB0378S01

211 ~~{(b) {the wind or solar electric generation facility that generates the wind or solar electricity is subject~~
to the tax imposed by this section.}

171 (d) a distribution electric cooperative or a wholesale electric cooperative, as defined in Section 54-2-1.

213 ~~{(7)}~~ (6) The commission shall deposit revenue from the tax imposed in this section into the Species
Protection Account in accordance with Section 23A-3-214.

215 ~~{(8)}~~ (7)

(a) A large-scale electric utility may not:

216 (i) recover from ratepayers, through rates or other charges, any amount paid for a tax imposed
under this section; or

218 (ii) include any amount paid for a tax imposed under this section in the large-scale electric utility's
rate base or revenue requirement.

220 (b) The Public Service Commission shall:

221 (i) enforce the requirements of this Subsection ~~{(8)}~~ (7); and

222 (ii) reject any rate filing or request that violates this Subsection ~~{(8)}~~ (7).

183 Section 8. Section **8** is enacted to read:

184 **59-32-202.** ~~{(Effective 01/01/26)}~~ **Tax as lien on property.**

The tax imposed by this chapter, together with penalties and interest, is and shall remain
a lien upon the wind or solar electric generation facility until the tax is paid.

187 Section 9. Section **9** is enacted to read:

228

Part 3. Administration, Collection, and Enforcement of Tax

189 **59-32-301.** ~~{(Effective 01/01/26)}~~ **Administration, collection, and enforcement of wind or**
solar electric generation facility tax -- Rulemaking.

231 (1) The commission shall administer, collect, and enforce a tax under this chapter in accordance with
Chapter 1, General Taxation Policies.

233 (2)

(a) In case of any failure to make or file a statement or report required by this chapter, the penalty
provided in Section 59-1-401 and interest at the rate and in the manner prescribed in Section
59-1-402 shall be charged and added to the tax.

236 (b) The commission shall collect an amount added under this Subsection (2) to a tax, whether as a
penalty, interest, or both, at the same time, in the same manner, and as a part of the tax.

239

HB0378 compared with HB0378S01

(3) An overpayment of a tax imposed by this chapter shall accrue interest at the rate and in the manner prescribed in Section 59-1-402.

241 (4) The commission may make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to establish the requirements for a statement or report required under Section 59-32-201.

204 Section 10. Section **10** is enacted to read:

205 **59-32-302. ~~{(Effective 01/01/26)}~~When taxes due -- Payment of tax -- Audit.**

246 (1) Except as provided in Subsection (2), the tax imposed by this chapter is due and payable on or before June 1 of the year next succeeding the calendar year when the wind or solar {~~electricity~~ } ~~electric generation facility~~ is {~~sold or transported~~} subject to the tax imposed under Section 59-32-201.

249 (2)

(a) Notwithstanding Subsection (1), the commission may, for good cause shown upon a written application by the taxpayer, extend the time of payment of the whole or any part of the tax for a period not to exceed six months.

252 (b) If the commission allows an extension under Subsection (2)(a), interest at the rate and in the manner prescribed in Section 59-1-402 shall be charged and added to the amount of the tax allowed the extension.

255 (3) If the tax imposed by Section 59-32-201 is not paid when due or is underpaid, the taxpayer is subject to the penalty provided under Section 59-1-401.

257 (4) The commission may conduct an audit to determine whether a tax is owed under this chapter.

259 Section 11. Section **11** is enacted to read:

260

CHAPTER 33. DIRECT CURRENT TRANSMISSION TAX

261

Part 1. General Provisions

262 **59-33-101. Definitions.**

As used in this chapter:

264 (1) "Capacity" means the maximum amount of power that can be transferred through a transmission line.

266 (2) "Direct current" means an electric current that:

267 (a) flows in one constant direction; and

HB0378 compared with HB0378S01

- 268 (b) maintains a constant voltage polarity between conductors.
- 269 (3) "Direct current transmission line" means a transmission line that transmits direct current from a point within the state.
- 271 (4) "Large-scale electric utility" means the same as that term is defined in Section 54-2-1.
- 272 (5) "Operator" means a person engaged in the business of operating a transmission line, regardless of whether the person is:
- 274 (a) an owner;
- 275 (b) an independent contractor; or
- 276 (c) acting in a capacity similar to Subsection (5)(a) or (b) as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 279 (6) "Transmission line" means an electrical line, including structures, equipment, plant, or fixtures associated with the electrical line, operated at a nominal voltage of 34,000 volts or above.

282 Section 12. Section 12 is enacted to read:

- 283 **Part 2. Imposition of Tax**
- 284 **59-33-201. Imposition of a direct current transmission line tax -- Deposit of revenue -- Effect on ratepayers.**
- 286 (1) Beginning January 1, 2026, there is levied an annual tax on an operator of a direct current transmission line that:
- 288 (a) transmits electricity starting at a point within this state;
- 289 (b) begins the transmission of electricity on or after January 1, 2025; and
- 290 (c) has a capacity of 500 kilovolts.
- 291 (2) The tax levied under Subsection (1) is calculated by multiplying the capacity of the direct current transmission line in kilovolts by \$10,000.
- 293 (3)
- (a) An operator of a direct current transmission line in the state shall file with the commission, on or before June 1 of each year, a statement containing the information required by Subsection (3)(b) on forms furnished by the commission.
- 296 (b) The statement required in Subsection (3)(a) shall include:
- 297 (i) the name, description, and location of the direct current transmission line; and
- 298 (ii) any other reasonable and necessary information required by the commission.
- 299

HB0378 compared with HB0378S01

(c) A statement or report required to be filed with the commission shall be signed and sworn to by the operator of the direct current transmission line or the operator's designee.

302 (4) A willful false swearing as to a material fact set out in the statement or report required by Subsection (3) is a violation of Section 76-8-504 and may result in prosecution.

304 (5) The tax imposed by this chapter does not apply to an interest of:

305 (a) the United States in the transmission of electricity or the proceeds in the transmission of electricity;

307 (b) the state or a political subdivision of the state in the transmission of electricity or the proceeds in the transmission of electricity; and

309 (c) an Indian or Indian tribe, as defined in Section 9-9-101, in the transmission of electricity or the proceeds in the transmission of electricity generated on land under the jurisdiction of the United States.

312 (6) The commission shall deposit revenue from the tax imposed in this section into the Species Protection Account in accordance with Section 23A-3-214.

314 (7)

(a) A large-scale electric utility may not:

315 (i) recover from ratepayers, through rates or other charges, any amount paid for a tax imposed under this section; or

317 (ii) include any amount paid for a tax imposed under this section in the large-scale electric utility's rate base or revenue requirement.

319 (b) The Public Service Commission shall:

320 (i) enforce the requirements of this Subsection (7); and

321 (ii) reject any rate filing or request that violates this Subsection (7).

322 Section 13. Section **13** is enacted to read:

323 **59-33-202. Tax as lien on property.**

The tax imposed by this chapter, together with penalties and interest, is and shall remain a lien upon the direct current transmission line until the tax is paid.

326 Section 14. Section **14** is enacted to read:

327 **Part 3. Administration, Collection, and Enforcement of Tax**

328 **59-33-301. Administration, collection, and enforcement of direct current transmission line tax -- Rulemaking.**

330

HB0378 compared with HB0378S01

(1) The commission shall administer, collect, and enforce a tax under this chapter in accordance with Chapter 1, General Taxation Policies.

332 (2)

(a) In case of any failure to make or file a statement or report required by this chapter, the penalty provided in Section 59-1-401 and interest at the rate and in the manner prescribed in Section 59-1-402 shall be charged and added to the tax.

335 (b) The commission shall collect an amount added under this Subsection (2) to a tax, whether as a penalty, interest, or both, at the same time, in the same manner, and as a part of the tax.

338 (3) An overpayment of a tax imposed by this chapter shall accrue interest at the rate and in the manner prescribed in Section 59-1-402.

340 (4) The commission may make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to establish the requirements for a statement or report required under Section 59-33-201.

343 Section 15. Section **15** is enacted to read:

344 **59-33-302. When taxes are due -- Payment of tax -- Audit.**

345 (1) Except as provided in Subsection (2), the tax imposed by this chapter is due and payable on or before June 1 of the year next succeeding the calendar year for which the tax is imposed.

348 (2)

(a) Notwithstanding Subsection (1), the commission may, for good cause shown upon a written application by the taxpayer, extend the time of payment of the whole or any part of the tax for a period not to exceed six months.

351 (b) If the commission allows an extension under Subsection (2)(a), interest at the rate and in the manner prescribed in Section 59-1-402 shall be charged and added to the amount of the tax allowed the extension.

354 (3) If the tax imposed by Section 59-33-201 is not paid when due or is underpaid, the taxpayer is subject to the penalty provided under Section 59-1-401.

356 (4) The commission may conduct an audit to determine whether a tax is owed under this chapter.

219 Section 11. **Effective date.**

359 (1) {Except as provided in Subsection (2), this} This bill takes effect on January 1, 2026.

360 {(2) {The actions affecting Section 59-23-4 (Effective 02/01/26) take effect on February 1, 2026.} }

2-19-25 9:43 PM