

SB0336S02 compared with SB0336S03

establishes a process for a member of the fairpark board to annually file a conflict of interest disclosure;

21 ▶ designates the fairpark district as a qualifying jurisdiction that can receive tax information from the State Tax Commission;

23 ▶ includes a coordination clause to merge the changes to Section 59-12-103 in this bill and S.B. 27, Motor Vehicle Division Amendments, if both pass and become law; and

25 ▶ makes technical changes.

26 **Money Appropriated in this Bill:**

27 None

28 **Other Special Clauses:**

29 This bill provides a special effective date.

30 This bill provides a coordination clause.

32 **AMENDS:**

33 **11-68-201** (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapters 53, 419 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapters 53, 419

34 **11-70-101** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

35 **11-70-202** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

36 **11-70-204** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

37 **11-70-206** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

38 **11-70-207** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

39 **11-70-304** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

40 **11-70-401** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

41 **11-70-502** (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 419

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- 42 **17D-4-203** (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapters 15,
259 (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapters 15, 259
- 43 **51-9-902** (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 41 (Effective
07/01/25), as last amended by Laws of Utah 2024, Chapter 41
- 44 **59-1-403** (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapters 25, 35 (Effective
05/07/25), as last amended by Laws of Utah 2024, Chapters 25, 35
- 45 **59-12-103** (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapters 88,
501 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapters 88, 501
- 46 **59-12-352** (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapters 413,
419 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapters 413, 419
- 48 **59-12-1201** (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 274 (Effective
05/07/25), as last amended by Laws of Utah 2024, Chapter 274
- 49 **Utah Code Sections affected by Coordination Clause:**
- 50 **59-12-1201** , as last amended by Laws of Utah 2024, Chapter 274 , as last amended by Laws of
Utah 2024, Chapter 274

51

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

53 Section 1. Section **11-68-201** is amended to read:

54 **11-68-201. (Effective 05/07/25)State Fair Park Authority -- Legal status -- Powers.**

53 (1) There is created the State Fair Park Authority.

54 (2) The authority is:

55 (a) an independent, nonprofit, separate body corporate and politic, with perpetual succession;

57 (b) a political subdivision of the state; and

58 (c) a public corporation, as defined in Section 63E-1-102.

59 (3)

(a) The fair corporation is dissolved and ceases to exist, subject to any winding down and other actions
necessary for a transition to the authority.

61 (b) The authority:

62 (i) replaces and is the successor to the fair corporation;

63 (ii) succeeds to all rights, obligations, privileges, immunities, and assets of the fair corporation; and

65 (iii) shall fulfill and perform all contractual and other obligations of the fair corporation.

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- 67 (c) The board shall take all actions necessary and appropriate to wind down the affairs of the fair
corporation as quickly as practicable and to make a transition from the fair corporation to the
authority.
- 70 (4) The authority shall:
- 71 (a) manage, supervise, and control:
- 72 (i) all activities relating to the annual exhibition described in Subsection (4)(j); and
- 73 (ii) except as otherwise provided by statute, all state expositions, including setting the time, place, and
purpose of any state exposition;
- 75 (b) for public entertainment, displays, and exhibits or similar events held on fair park land:
- 77 (i) provide, sponsor, or arrange the events;
- 78 (ii) publicize and promote the events; and
- 79 (iii) secure funds to cover the cost of the exhibits from:
- 80 (A) private contributions;
- 81 (B) public appropriations;
- 82 (C) admission charges; and
- 83 (D) other lawful means;
- 84 (c) acquire and designate exposition sites;
- 85 (d) use generally accepted accounting principles in accounting for the authority's assets, liabilities, and
operations;
- 87 (e) seek corporate sponsorships for the state fair park or for individual buildings or facilities on fair park
land;
- 89 (f) work with county and municipal governments, the Salt Lake Convention and Visitor's Bureau, the
Utah Office of Tourism, and other entities to develop and promote expositions and the use of fair
park land;
- 92 (g) develop and maintain a marketing program to promote expositions and the use of fair park land;
- 94 (h) in accordance with provisions of this chapter, operate and maintain state-owned buildings and
facilities on fair park land, including the physical appearance and structural integrity of those
buildings and facilities;
- 97 (i) prepare an economic development plan for the fair park land;
- 98 (j) hold an annual exhibition on fair park land that:
- 99 (i) is called the state fair or a similar name;

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- 100 (ii) promotes and highlights agriculture throughout the state;
- 101 (iii) includes expositions of livestock, poultry, agricultural, domestic science, horticultural, floricultural,
mineral and industrial products, manufactured articles, and domestic animals that, in the board's
opinion, will best stimulate agricultural, industrial, artistic, and educational pursuits and the sharing
of talents among the people of the state;
- 106 (iv) includes the award of premiums for the best specimens of the exhibited articles and animals;
- 108 (v) permits competition by livestock exhibited by citizens of other states and territories of the United
States; and
- 110 (vi) is arranged according to plans approved by the board;
- 111 (k) fix the conditions of entry to the annual exhibition described in Subsection (4)(j); and
- 112 (l) publish a list of premiums that will be awarded at the annual exhibition described in Subsection (4)
(j) for the best specimens of exhibited articles and animals.
- 114 (5) In addition to the annual exhibition described in Subsection (4)(j), the authority may hold other
exhibitions of livestock, poultry, agricultural, domestic science, horticultural, floricultural, mineral
and industrial products, manufactured articles, and domestic animals that, in the authority's opinion,
will best stimulate agricultural, industrial, artistic, and educational pursuits and the sharing of talents
among the people of the state.
- 119 (6) The authority may:
- 120 (a) employ advisers, consultants, and agents, including financial experts and independent legal counsel,
and fix their compensation;
- 122 (b)
- (i) participate in the state's Risk Management Fund created under Section 63A-4-201 or any captive
insurance company created by the risk manager; or
- 124 (ii) procure insurance against any loss in connection with the authority's property and other assets;
- 126 (c) receive and accept aid or contributions of money, property, labor, or other things of value from any
source, including any grants or appropriations from any department, agency, or instrumentality of
the United States or the state;
- 129 (d) hold, use, loan, grant, and apply that aid and those contributions to carry out the purposes of the
authority, subject to the conditions, if any, upon which the aid and contributions are made;
- 132 (e) enter into management agreements with any person or entity for the performance of the authority's
functions or powers;

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- 134 (f) establish accounts and procedures that are necessary to budget, receive, disburse, account for, and
audit all funds received, appropriated, or generated;
- 136 (g) subject to Subsection (8) and subject to the powers and responsibilities of the Utah Fairpark Area
Investment and Restoration District, created in Section 11-70-201, lease any of the state-owned
buildings or facilities located on fair park land;
- 139 (h) sponsor events as approved by the board;
- 140 (i) subject to Subsection (11), acquire any interest in real property that the board considers necessary or
advisable to further a purpose of the authority or facilitate the authority's fulfillment of a duty under
this chapter;[-and]
- 143 (j) in accordance with [~~Title 11,~~]Chapter 42a, Commercial Property Assessed Clean Energy Act,
provide for or finance an energy efficiency upgrade, a clean energy system, or electric vehicle
charging infrastructure, as those terms are defined in Section 11-42a-102; and
- 147 (k) enter into one or more agreements with the Utah Fairpark Area Investment and Restoration District,
created in Section 11-70-201.
- 149 (7) The authority shall comply with:
- 150 (a) Title 51, Chapter 5, Funds Consolidation Act;
- 151 (b) Title 51, Chapter 7, State Money Management Act;
- 152 (c) Title 52, Chapter 4, Open and Public Meetings Act;
- 153 (d) Title 63G, Chapter 2, Government Records Access and Management Act;
- 154 (e) the provisions of Section 67-3-12;
- 155 (f) Title 63G, Chapter 6a, Utah Procurement Code, except for a procurement for:
- 156 (i) entertainment provided at the state fair park;
- 157 (ii) judges for competitive exhibits; or
- 158 (iii) sponsorship of an event on fair park land; and
- 159 (g) the legislative approval requirements for capital development projects established in Section
63A-5b-404.
- 161 (8)
- (a)
- [~~(i)~~] Before the authority executes a lease described in Subsection (6)(g) with a term of 10 or more
years and subject to the powers and responsibilities of the Utah Fairpark Area Investment and
Restoration District, created in Section 11-70-201, the authority shall:

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- 165 ~~[(A)]~~ (i) submit the proposed lease to the division for the division's approval or rejection; and
167 ~~[(B)]~~ (ii) if the division approves the proposed lease, submit the proposed lease to the Executive
 Appropriations Committee for the Executive Appropriation Committee's review and
 recommendation in accordance with Subsection (8)(b).
- 170 ~~[(ii) The authority may not execute a lease under Subsection (6)(g) for any part of fair park land on
 or after May 1, 2024 unless the lease relates to the agricultural and related exhibit facilities on
 fair park land.]~~
- 173 (b) The Executive Appropriations Committee shall review a proposed lease submitted in accordance
 with Subsection (8)(a) and recommend to the authority that the authority:
- 175 (i) execute the proposed lease, either as proposed or with changes recommended by the Executive
 Appropriations Committee; or
- 177 (ii) reject the proposed lease.
- 178 (9)
- (a) Subject to Subsection (9)(b), a department, division, or other instrumentality of the state and a
 political subdivision of the state shall cooperate with the authority to the fullest extent possible to
 provide whatever support, information, or other assistance the authority requests that is reasonably
 necessary to help the authority fulfill the authority's duties and responsibilities under this chapter.
- 183 (b) The division shall provide assistance and resources to the authority as the division director
 determines is appropriate.
- 185 (10) The authority may share authority revenue with a municipality in which the fair park land is
 located, as provided in an agreement between the authority and the municipality, to pay for
 municipal services provided by the municipality.
- 188 (11)
- (a) As used in this Subsection (11), "new land" means land that, if acquired by the authority, would
 result in the authority having acquired over three acres of land more than the land described in
 Subsection 11-68-101(9)(a).
- 191 (b) In conjunction with the authority's acquisition of new land, the authority shall enter an agreement
 with the municipality in which the new land is located.
- 193 (c) To provide funds for the cost of increased municipal services that the municipality will provide to
 the new land, an agreement under Subsection (11)(b) shall:
- 195 (i) provide for:

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- 196 (A) the payment of impact fees to the municipality for development activity on the new land; and
198 (B) the authority's sharing with the municipality tax revenue generated from the new land; and
200 (ii) be structured in a way that recognizes the needs of the authority and furthers mutual goals of the
authority and the municipality.

205 Section 2. Section **11-70-101** is amended to read:

206 **11-70-101. (Effective 05/07/25)Definitions.**

As used in this chapter:

- 205 (1) "Base taxable value" means the taxable value of land within the fairpark district boundary as of
January 1, 2024, as determined under Subsection 11-70-206(9).
- 207 (2) "Board" means the fairpark district's governing body, created in Section 11-70-301.
- 208 (3) "Designated parcel" means a parcel of land specified in a designation resolution.
- 209 (4) "Designation resolution" means a resolution adopted by the board that designates a transition date
for the parcel specified in the resolution.
- 211 (5) "Development" means:
- 212 (a) the demolition, construction, reconstruction, modification, expansion, or improvement of a building,
utility, infrastructure, landscape, parking lot, park, trail, recreational amenity, or other facility,
including public infrastructure and improvements; and
- 216 (b) the planning of, arranging for, or participation in any of the activities listed in Subsection (5)(a).
- 218 (6) "Development project" means a project for the development of land within a project area.
- 220 (7) "District sales tax area" means an area described in and established as provided in Subsection
11-70-206(10).
- 222 (8) "Enhanced property tax revenue":
- 223 (a) means the amount of money that is equal to the difference between:
- 224 (i) the amount of property tax revenues generated in a tax year by all taxing entities from privately
owned land, using the current assessed value of the property; and
- 226 (ii) the amount of property tax revenues that would be generated in the same tax year by all taxing
entities from that same area using the base taxable value of the property; and
- 229 (b) does not include property tax revenue from:
- 230 (i) a county additional property tax or multicounty assessing and collecting levy imposed in accordance
with Section 59-2-1602;
- 232 (ii) a judgment levy imposed by a taxing entity under Section 59-2-1328 or 59-2-1330; or

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- 234 (iii) a levy imposed by a taxing entity under Section 11-14-310 to pay for a general obligation bond.
- 236 (9) "Facilities division" means the Division of Facilities Construction and Management, created in
Section 63A-5b-301.
- 238 (10) "Fair park authority" means the State Fair Park Authority created in Section 11-68-201.
- 239 (11) "Fairpark district" means the Utah Fairpark Area Investment and Restoration District, created in
Section 11-70-201.
- 241 (12) "Fairpark district boundary" means a line or set of lines that:
- 242 (a) defines the geographic boundary of the fairpark district, consisting of the interior space within each
polygon described by the line or set of lines; and
- 244 (b) is delineated in the electronic shapefile that is the electronic component of H.B. 562, Utah Fairpark
Area Investment and Restoration District, 2024 General Session.
- 246 (13) "Fairpark district funds" means money the fairpark district receives from any source, including
money the fairpark district receives under:
- 248 (a) Sections 10-1-304 and 11-70-205;
- 249 (b) Section 10-1-403;
- 250 (c) Section 11-70-203;
- 251 (d) Section 11-70-204;
- 252 (e) Section 51-9-902;
- 253 (f) Section 59-12-103;
- 254 [~~e~~] (g) Sections 59-12-352 and 59-12-354;
- 255 [~~f~~] (h) Section 59-12-401;
- 256 (i) Section 59-12-402.5;
- 257 [~~g~~] (j) Section 59-12-402; and
- 258 [~~h~~] (k) Section 59-12-1201.
- 259 (14) "Fair park land" means the same as that term is defined in Section 11-68-101.
- 260 (15) "Franchise agreement" means a legally binding and valid agreement under which:
- 261 (a) a franchise is confirmed for a major league sports team that before January 1, 2024, had not been
located in the state; and
- 263 (b) the major league sports team agrees to play home games in a stadium to be constructed within the
fairpark district boundary.

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- (16) "Franchise agreement date" means the date that a franchise agreement is fully executed and in effect.
- 267 (17) "Host municipality" means the municipality whose boundary includes the land within the fairpark district boundary.
- 269 (18)
- (a) "Major league sports team" means a team:
- 270 [(a)] (i) consisting of professional athletes;
- 271 [(b)] (ii) that is part of a professional sports league; and
- 272 [(c)] (iii) that is engaged in the business of presenting live sporting events before primarily a paying audience.
- 274 (b) "Major league sports team" does not include a team organized and operated by an institution of higher education as described in Section 53B-2-101.
- 276 (19) "Other state land" means:
- 277 (a) land within the fairpark district boundary, other than fair park land, that is owned by the state on January 1, 2024; and
- 279 (b) except for land acquired under Subsection 11-70-502(3)(a)(ii), land within the fairpark district boundary that is acquired by the fairpark district or the state on or after May 1, 2024~~[, within the fairpark district boundary]~~.
- 282 (20) "Payment period" means a period of up to 35 years, as specified in a designation resolution, beginning on the transition date, during which enhanced property tax revenue under Section 11-70-401 is to be paid.
- 285 (21) "Post-designation parcel" means a parcel within a project area after the transition date for that parcel.
- 287 (22) "Pre-designation parcel" means a parcel within a project area before the transition date for that parcel.
- 289 (23) "Professional sports league" means a group of major league sports teams that have formed a league~~[:]~~
- 291 [(a)] for the major league sports teams to compete against one another~~[; and]~~ .
- 292 [(b) in which the combined average annual payroll for the major league sports teams in the league on the franchise agreement date is not less than \$100,000,000.]
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- (24) "Project area" means land described in a project area plan or draft project area plan, where the development project set forth in the project area plan or draft project area plan takes place or is proposed to take place.
- 297 (25) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses
and other fiscal matters pertaining to the project area.
- 299 (26) "Project area plan" means a written plan that, after [its] the plan's effective date, guides and
controls the development within a project area.
- 301 (27) "Property tax" includes each levy on an ad valorem basis on tangible or intangible personal or real
property.
- 303 (28) "Public entity" means:
- 304 (a) the state, including each department, division, or other agency of the state; or
- 305 (b) a county, city, town, school district, special district, special service district, interlocal cooperation
entity, community reinvestment agency, or other political subdivision of the state, including the
fairpark district.
- 308 (29)
- (a) "Public infrastructure and improvements" means infrastructure, improvements, facilities, or
buildings that:
- 310 (i)
- (A) benefit the public and are owned by a public entity or a utility; or
- 311 (B) benefit the public and are publicly maintained or operated by a public entity; or
- 312 (ii)
- (A) are privately owned;
- 313 (B) benefit the public;
- 314 (C) as determined by the board, provide a substantial benefit to the development and operation of a
project area; and
- 316 (D) are built according to applicable design and safety standards.
- 317 (b) "Public infrastructure and improvements" includes:
- 318 (i) facilities, lines, or systems that provide:
- 319 (A) water, chilled water, or steam; or
- 320 (B) sewer, storm drainage, natural gas, electricity, energy storage, renewable energy, microgrids, or
telecommunications service;

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- 322 (ii) streets, roads, curbs, gutters, sidewalks, walkways, solid waste facilities, parking facilities, rail lines,
intermodal facilities, multimodal facilities, and public transportation facilities;
- 325 (iii) a qualified stadium;
- 326 (iv) public trails and pathways associated with and rehabilitation of and improvements to the Jordan
River;[~~and~~]
- 328 (v) agricultural and related exhibit facilities on fair park land[-] ; and
- 329 (vi) hotels, hospitality facilities, eating establishments, convention facilities, and other related facilities.
- 331 (30) "Qualified owner" means an owner of at least 65 contiguous acres of privately owned land within
the fairpark district boundary, or the owner's affiliate.
- 333 (31)
- (a) "Qualified stadium" means a stadium:
- 334 (i) within the fairpark district boundary;
- 335 (ii) with a minimum capacity of 30,000 spectators; and
- 336 (iii) that will primarily be used as the home of a major league sports team.
- 337 (b) "Qualified stadium" includes parking structures or facilities, lighting facilities, plazas, and open
space associated with a stadium described in Subsection (31)(a).
- 339 (32) "Shapefile" means the digital vector storage format for storing geometric location and associated
attribute information.
- 341 (33) "Stadium contribution" means the principal amount of bonds that the district issues to pay for the
development and construction of a qualified stadium, plus any other amount the district pays toward
the development and construction of a qualified stadium.
- 344 (34) "State fair purposes" means the purposes for the use of fair park land related to the fair park
authority's management, supervision, and control over a state fair and related events and activities.
- 347 (35) "State-owned land" means:
- 348 (a) fair park land; and
- 349 (b) other state land.
- 350 (36) "Taxable value" means the value of property as shown on the last equalized assessment roll.
- 352 (37) "Taxing entity" means the same as that term is defined in Section 59-2-102, excluding a
public infrastructure district that the fairpark district creates under Title 17D, Chapter 4, Public
Infrastructure District Act.

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(38) "Transition date" means the date indicated in a designation resolution after which the parcel that is the subject of the designation resolution becomes a post-designation parcel.

360 Section 3. Section **11-70-202** is amended to read:

361 **11-70-202. (Effective 05/07/25)Fairpark district powers and duties.**

362 (1) The fairpark district may:

363 (a) facilitate and bring about the development of land within the fairpark district boundary, including the development of a qualified stadium to house a major league sports team;

364 (b) enter into a lease agreement with an affiliate of a major league sports team to lease a qualified stadium to a major league sports team and receive lease payments on behalf of the state;

365 (c) facilitate and provide funding for the development of land in a project area, including the development of public infrastructure and improvements and other infrastructure and improvements on or related to land in a project area;

366 (d) engage in marketing and business recruitment activities and efforts to encourage and facilitate development of land within the fairpark district boundary;

367 (e) as the fairpark district considers necessary or advisable to carry out any of the fairpark district's duties or responsibilities under this chapter:

373 (i) buy, obtain an option upon, or otherwise acquire any interest in real or personal property;

374 (ii) sell, convey, grant, dispose of by gift, or otherwise dispose of any interest in real or personal property; or

375 (iii) enter into a lease agreement on real or personal property, as lessee or lessor;

376 (f) sue and be sued;

377 (g) enter into contracts generally;

378 (h) exercise powers and perform functions under a contract, as authorized in the contract;

379 (i) receive and spend enhanced property tax revenue, as provided in this chapter;

380 (j) accept financial or other assistance from any public or private source for the fairpark district's activities, powers, and duties, and expend any funds so received for any of the purposes of this chapter;

381 (k) borrow money, contract with, or accept financial or other assistance from the federal government, a public entity, or any other source for any of the purposes of this chapter and comply with any conditions of the loan, contract, or assistance;

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- (l) issue bonds to finance the undertaking of any development objectives of the fairpark district, including bonds under Chapter 17, Utah Industrial Facilities and Development Act, bonds under Chapter 42, Assessment Area Act, and bonds under Chapter 42a, Commercial Property Assessed Clean Energy Act;
- 392 (m) hire employees, including independent contractors;
- 393 (n) transact other business and exercise all other powers provided for in this chapter;
- 394 (o) engage one or more consultants to advise or assist the fairpark district in the performance of the fairpark district's duties and responsibilities;
- 396 (p) enter into an agreement with a private contractor to provide a municipal service within a project area that is not being provided by a municipality or other governmental service provider;
- 399 (q) provide public safety services in the area within the fairpark district boundary, including under a contract, approved by the board, with an existing governmental provider of public safety services;
- 402 (r) finance, develop, own, lease, operate, or otherwise control public infrastructure and improvements in a project area; and
- 404 (s) exercise powers and perform functions that the fairpark district is authorized by statute to exercise or perform.
- 406 (2)
- (a) The fairpark district is responsible for and has jurisdiction over any development that occurs on fair park land, including the funding of that development.
- 408 (b) The fairpark district shall consult and coordinate with the fair park authority with respect to any development activities anticipated for or that occur on fair park land.
- 410 (c) Any development of fair park land shall be:
- 411 (i) subject to and compatible with the use of fair park land for state fair purposes and related and other activities under the jurisdiction of the fair park authority; and
- 413 (ii) as far as practicable, consistent with the master plan for fair park land approved by the fair park authority.
- 415 (3) With respect to state land other than fair park land, the fairpark district and the facilities division shall consult with each other and with agencies occupying the land with respect to any potential change of use or development of the land.
- 418 (4) The total amount of the fairpark district's stadium contribution may not exceed \$900,000,000.
- 420 (5) Beginning April 1, 2025, the fairpark district shall:

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- 421 (a) be the repository of the official delineation of the fairpark district boundary, identical to the fairpark
district boundary as delineated in the shapefile that is the electronic component of H.B. 562, Utah
Fairpark Area Investment and Restoration District, 2024 General Session, subject to:
- 425 (i) any later changes to the boundary enacted by the Legislature; and
426 (ii) any additions of land to the fairpark district boundary under Subsection (6); and
427 (b) maintain an accurate digital file of the boundary that is easily accessible by the public.
- 429 (6) The fairpark district boundary may be expanded to include land outside the fairpark district
boundary if:
- 431 (a) the land is owned by a qualified owner;
432 (b) the qualified owner consents to including the land within the fairpark district boundary; and
434 (c) the land is:
- 435 (i) contiguous to the fairpark district boundary; or
436 (ii) within 200 feet of the fairpark district boundary.
- 440 Section 4. Section **11-70-204** is amended to read:
- 441 **11-70-204. Effective 05/07/25 Fairpark district accommodations tax.**
- 439 (1) As used in this section:
- 440 (a)
- [~~(i)~~] "Accommodations and services" means an accommodation or service described in Subsection
59-12-103(1)(i).
- 442 [~~(ii) "Accommodations and services" does not include an accommodation or service for which amounts
paid or charged are not part of a rental room rate.~~]
- 444 (b) "Accommodations tax" means a tax imposed as provided in this section.
- 445 (2) By resolution, the fairpark district board may impose an accommodations tax on a provider for
amounts paid or charged for accommodations and services, if the place of accommodation is located
within the district sales tax area.
- 448 (3) The maximum rate of an accommodations tax is 15% of the amounts paid to or charged by the
provider for accommodations and services.
- 450 (4) A provider may recover an amount equal to the accommodations tax from customers, if the provider
includes the amount as a separate billing line item.
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- (5) If the fairpark district imposes an accommodations tax, a public entity~~[, including]~~ other than the fairpark district, may not impose, on the amounts paid or charged for accommodations and services within the district sales tax area, any other tax described in:
- 456 (a) Title 59, Chapter 12, Sales and Use Tax Act; or
457 (b) Title 59, Chapter 28, State Transient Room Tax Act.
- 458 (6) Except as provided in Subsection [~~(7)~~] (8) or [~~(8)~~] (9), an accommodations tax shall be administered, collected, and enforced in accordance with:
- 460 (a) the same procedures used to administer, collect, and enforce the tax under:
461 (i) Title 59, Chapter 12, Part 1, Tax Collection; or
462 (ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and
463 (b) Title 59, Chapter 1, General Taxation Policies.
- 464 (7) The location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
- 466 (8)
(a) An accommodations tax is not subject to Section 59-12-107.1 or 59-12-123 or Subsections 59-12-205(2) through (5).
468 (b) The exemptions described in Sections 59-12-104, 59-12-104.1, and 59-12-104.6 do not apply to an accommodations tax.
- 470 (9) The State Tax Commission shall:
471 (a) except as provided in Subsection (9)(b), distribute the revenue collected from an accommodations tax to the fairpark district; and
473 (b) retain and deposit an administrative charge in accordance with Section 59-1-306 from revenue the commission collects from an accommodations tax.
- 475 (10)
(a) If the fairpark district imposes, repeals, or changes the rate of an accommodations tax, the implementation, repeal, or change takes effect:
477 (i) on the first day of a calendar quarter; and
478 (ii) after a 90-day period beginning on the date the State Tax Commission receives the notice described in Subsection (10)(b) from the fairpark district.
- 480 (b) The notice required in Subsection (10)(a)(ii) shall state:
481 (i) that the fairpark district will impose, repeal, or change the rate of an accommodations tax;

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- 483 (ii) the effective date of the implementation, repeal, or change of the accommodations tax; and
485 (iii) the rate of the accommodations tax.
- 486 (11) In addition to the uses permitted under Section 11-70-207, the fairpark district may allocate
revenue from an accommodations tax to a county in which a place of accommodation that is subject
to the accommodations tax is located, if:
- 489 (a) the county had a transient room tax described in Section 59-12-301 in effect at the time the fairpark
district board imposed an accommodations tax; and
- 491 (b) the revenue replaces revenue that the county received from a county transient room tax described in
Section 59-12-301 for the county's general operations and administrative expenses.
- 497 Section 5. Section **11-70-206** is amended to read:
- 498 **11-70-206. (Effective 05/07/25)Applicability of other law -- Cooperation of state and local
governments -- Municipal services -- Services from state agencies -- Procurement policy -- Public
infrastructure district.**
- 498 (1) With respect to the use or development of state-owned land, the fairpark district is not subject to:
- 500 (a) Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act; or
- 501 (b) the jurisdiction of a special district under Title 17B, Limited Purpose Local Government Entities -
Special Districts, or a special service district under Title 17D, Chapter 1, Special Service District
Act, except to the extent that:
- 504 (i) some or all of the state land is, on January 1, 2024, included within the boundary of a special district
or special service district; and
- 506 (ii) the fairpark district elects to receive service from the special district or special service district for
the state land that is included within the boundary of the special district or special service district,
respectively.
- 509 (2) The fairpark district has and may exercise all powers relating to the regulation of land uses on state-
owned land.
- 511 (3)
- (a) Subject to ~~[Subsection]~~ Subsections (3)(b) and (3)(c), the fairpark district has and may exercise all
powers relating to the regulation of land uses on privately owned land within the fairpark district
boundary.
- 514 (b)

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- (i) [~~Land~~] Except as provided in Subsection (3)(d), land owned by a qualified owner is subject to a host municipality's land use authority under Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act, if the qualified owner and the host municipality enter into an agreement, as provided in Subsection (3)(b)(ii), no later than December 31, 2024.
- 519 (ii)
- (A) An agreement under Subsection (3)(b)(i) shall require the host municipality to provide an expedited process for the review and approval of a qualified owner's completed land use application that complies with adopted land use regulations.
- 523 (B) In an agreement under Subsection (3)(b)(i), the host municipality shall agree to vest the qualified owner in any approved land use for a qualified stadium and related uses.
- 526 (c)
- (i) If the board approves the addition of land owned by a qualified owner to the fairpark district boundary, the host municipality shall, within six months after the day of the board's approval, approve an amendment to the agreement established under Subsection (3)(b) to include the additional land.
- 530 (ii) A host municipality may not unreasonably withhold, delay, or condition approving the amendment described in Subsection (3)(c)(i).
- 532 (iii) If a host municipality fails to approve an amendment described in Subsection (3)(c)(i) within the time frame described in Subsection (3)(c)(i), the fairpark district shall become the land use authority for the additional land.
- 535 (d) If an agreement under Subsection (3)(b) terminates for any reason described in the agreement or by operation of law, the fairpark district shall become the land use authority for the land that was subject to the agreement immediately upon termination of the agreement.
- 539 (e) Upon expiration of the agreement described in Subsection (3)(b), the host municipality shall remain the sole land use authority for the land that was subject to the expired agreement.
- 542 [~~(e)~~] (f) A host municipality may not prohibit or condition the use of a qualified owner's land for a qualified stadium.
- 544 [~~(d)~~] (g) In making land use decisions affecting land within the fairpark district boundary that is subject to a host municipality's land use authority under this Subsection (3), the legislative body of the host municipality shall consider input from the board.
- 547 (4)

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- (a) No later than December 31, 2024, the host municipality and the host municipality's community reinvestment agency shall take all necessary actions to withdraw from the fairpark district boundary any area that is within a project area of the community reinvestment agency.
- 551 (b) If land is added to the fairpark district boundary, the host municipality and the community reinvestment agency shall take all necessary actions to withdraw from the fairpark district boundary any area that is within a project area of the community reinvestment agency.
- 555 (5) A department, division, or other agency of the state and a political subdivision of the state shall cooperate with the fairpark district to the fullest extent possible to provide whatever support, information, or other assistance the board requests that is reasonably necessary to help the fairpark district fulfill [its] the fairpark district's duties and responsibilities under this chapter.
- 560 (6)
- (a) A host municipality shall provide the same municipal services to the area of the municipality that is within the fairpark district boundary as the municipality provides to other areas of the municipality with similar zoning and a similar development level.
- 563 (b) The level and quality of municipal services that a host municipality provides within the fairpark district boundary shall be fairly and reasonably consistent with the level and quality of municipal services that the municipality provides to other areas of the municipality with similar zoning and a similar development level.
- 567 (c) No later than December 31, 2024, the fairpark district and host municipality shall enter into an agreement providing for the fairpark district to reimburse the host municipality for services the host municipality provides to a project area.
- 570 (7)
- (a) The fairpark district may request and, upon request, shall receive:
- 571 (i) fuel dispensing and motor pool services provided by the Division of Fleet Operations;
- 573 (ii) surplus property services provided by the Division of Purchasing and General Services;
- 575 (iii) information technology services provided by the Division of Technology Services;
- 577 (iv) archive services provided by the Division of Archives and Records Service;
- 578 (v) financial services provided by the Division of Finance;
- 579 (vi) human resources services provided by the Division of Human Resource Management;
- 581 (vii) legal services provided by the Office of the Attorney General; and
- 582 (viii) banking services provided by the Office of the State Treasurer.

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- 583 (b) Nothing in Subsection [~~(6)(a) may be construed to relieve~~] (7)(a) relieves the fairpark district of the
obligation to pay the applicable fee for the service provided.
- 585 (8)
- (a) To govern fairpark district procurements, the board shall adopt a procurement policy that the board
reasonably determines to substantially fulfill the purposes described in Section 63G-6a-102.
- 588 (b) The board may delegate to the executive director the responsibility to adopt a procurement policy.
- 590 (c) The board's determination under Subsection [~~(7)(a)~~] (8)(a) is final and conclusive.
- 591 (9) No later than December 31, 2024, the board and the assessor of the county in which the fairpark
district is located shall together determine the base taxable value of privately owned property within
the fairpark district boundary.
- 594 (10)
- (a) As used in this Subsection (10):
- 595 (i) "District ZIP area" means a ZIP area a majority of which includes land within the fairpark
district boundary.
- 597 (ii) "ZIP area" means an area defined by the ZIP Code, as defined in Section 59-12-102, plus the
four-digit deliver route extension.
- 599 (b) No later than June 1, 2024, the State Tax Commission shall:
- 600 (i) define the area that consists of all district zip areas; and
- 601 (ii) provide a description of the area under Subsection [~~(9)(b)(i)~~] (10)(b)(i) to the host municipality and
the board.
- 603 (c) The State Tax Commission shall annually:
- 604 (i) update the definition of the area under Subsection (10)(b)(i); and
- 605 (ii) provide the updated description to the host municipality and the board.
- 606 (11)
- (a)
- (i) A public infrastructure district created by the fairpark district under Title 17D, Chapter 4, Public
Infrastructure District Act, may, subject to limitations of that chapter, levy a property tax for the
operations and maintenance of the public infrastructure district's financed public infrastructure
and improvements, subject to a maximum rate of .015.
- 611 (ii) A levy under Subsection (11)(a)(i) may be separate from a public infrastructure district property
tax levy for a bond.

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- 613 (b) If a public infrastructure created by the fairpark district issues a bond:
614 (i) the public infrastructure district may:
615 (A) delay the effective date of the property tax levy for the bond until after the period of capitalized
interest payments; and
617 (B) covenant with bondholders not to reduce or impair the property tax levy; and
618 (ii) notwithstanding a provision to the contrary in Title 17D, Chapter 4, Public Infrastructure District
Act, the tax rate for the property tax levy for the bond may not exceed a rate that generates more
revenue than required to pay the annual debt service of the bond plus administrative costs, subject to
a maximum rate of .015.
- 622 (c)
(i) A public infrastructure district created by the fairpark district under Title 17D, Chapter 4, Public
Infrastructure District Act, may create tax areas, as defined in Section 59-2-102, within the
public infrastructure district and apply a different property tax rate to each tax area, subject to the
maximum rate limitations described in Subsections (11)(a)(i) and (11)(b)(ii).
- 627 (ii) If a public infrastructure district created by the fairpark district issues bonds, the public
infrastructure district may issue bonds secured by property taxes from:
629 (A) the entire public infrastructure district; or
630 (B) one or more tax areas within the public infrastructure district.
631 (d) A public infrastructure district created by the fairpark district may use bond proceeds to:
633 (i) pay for public infrastructure and improvements; and
634 (ii) pay costs related to the development, operation, or maintenance of infrastructure described in
Subsection (11)(d)(i).
- 639 Section 6. Section **11-70-207** is amended to read:
640 **11-70-207. (Effective 05/07/25)Use of fairpark district funds.**
638 (1)
(a) Subject to Subsection (2), the fairpark district may use fairpark district funds for any purpose
authorized under this chapter, including to pay for:
640 (i) the development and construction of a qualified stadium;
641 (ii) administrative, overhead, legal, consulting, and other operating expenses of the fairpark district;
643 (iii) all or part of the development of land within a project area, including:
644 (A) financing or refinancing; and

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- 645 (B) assisting the ongoing operation of a development or facility within the project area;
- 647 (iv) the cost of the installation of public infrastructure and improvements outside a project area if
the board determines by resolution that the infrastructure and improvements are of benefit to the
project area;
- 650 (v) the principal and interest on bonds issued by the fairpark district;
- 651 (vi) the payment of an infrastructure loan, as defined in Section 11-70-104, according to the terms
of the infrastructure loan; and
- 653 (vii) the costs of promoting, facilitating, and implementing other development of land within the
fairpark district boundary.
- 655 (b) The determination of the board under Subsection (1)(a)(iv) regarding benefit to the project area is
final.
- 657 (2)
- (a) The fairpark district may use money ~~[it]~~ the fairpark district receives under Subsection
59-12-1201(2)(a)(ii) and Subsection 59-12-103(16) only for[-] :
- 659 (i) the development and construction of a qualified stadium, including parking structures or
facilities, lighting facilities, plazas, or open space associated with the qualified stadium; and
- 662 (ii) ~~[paying for]~~ the payment of bonds issued to pay for the development and construction of a
qualified stadium.
- 664 (b) If the amount of money the fairpark district receives under Subsection (2)(a) exceeds the amount
required to pay the annual debt service on bonds issued to pay for the development and construction
of a qualified stadium, the fairpark district shall use the excess amount received to pay down the
principal on those bonds.
- 668 (c) The fairpark district may use money described in Subsection (2)(a) before or after a franchise
agreement date.
- 670 (3) The fairpark district may share enhanced property tax revenue with a taxing entity that levies
a property tax on land within the project area from which the enhanced property tax revenue is
generated.
- 676 Section 7. Section **11-70-304** is amended to read:
- 677 **11-70-304. (Effective 05/07/25)Limitations on board members and executive director --**
Annual conflict of interest disclosure statement -- Penalties.
- 676 (1) As used in this section:

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- 677 (a) "Direct financial benefit":
- 678 (i) means any form of financial benefit that accrues to an individual directly, including:
- 680 (A) compensation, commission, or any other form of a payment or increase of money; and
- 682 (B) an increase in the value of a business or property; and
- 683 (ii) does not include a financial benefit that accrues to the public generally.
- 684 (b) "Family member" means a parent, spouse, sibling, child, or grandchild.
- 685 (2) An individual may not serve as a member of the board or as executive director if:
- 686 (a) the individual owns real property, other than a personal residence in which the individual resides,
within the fairpark district boundary, whether or not the ownership interest is a recorded interest;
- 689 (b) a family member of the individual owns an interest in real property, other than a personal residence
in which the family member resides, located within the fairpark district boundary; or
- 692 (c) the individual or a family member of the individual owns an interest in, is directly affiliated with,
or is an employee or officer of a private firm, private company, or other private entity that the
individual reasonably believes is likely to:
- 695 (i) participate in or receive a direct financial benefit from the development of land within the fairpark
district boundary; or
- 697 (ii) acquire an interest in or locate a facility within the fairpark district boundary.
- 698 (3) Before taking office as a board member or accepting employment as executive director, an
individual shall submit to the fairpark district a statement verifying that the individual's service as a
board member or employment as executive director does not violate Subsection (2).
- 702 (4)
- (a) An individual may not, at any time during the individual's service as a board member or
employment with the fairpark district, acquire, or take any action to initiate, negotiate, or otherwise
arrange for the acquisition of, an interest in real property located within the fairpark district
boundary, if:
- 706 (i) the acquisition is in the individual's personal capacity or in the individual's capacity as an
employee or officer of a private firm, private company, or other private entity; and
- 709 (ii) the acquisition will enable the individual to receive a direct financial benefit as a result of the
development of land within the fairpark district boundary.

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(b) Subsection (4)(a) does not apply to an individual's acquisition of, or action to initiate, negotiate, or otherwise arrange for the acquisition of, an interest in real property that is a personal residence in which the individual will reside upon acquisition of the real property.

715 (5)

(a) A board member or an employee of the fairpark district may not receive a direct financial benefit from development within the fairpark district boundary.

717 (b) For purposes of Subsection (5)(a), a direct financial benefit does not include:

718 (i) expense reimbursements;

719 (ii) per diem pay for board member service, if applicable; or

720 (iii) an employee's compensation or benefits from employment with the fairpark district.

722 (6)

(a) In addition to any other limitation on a board member described in this section, and except as provided in Subsection (7), a voting member or nonvoting advisory member of the board shall, no sooner than January 1 and no later than January 31 of each year during which the board member holds office on the board:

726 (i) prepare a written conflict of interest disclosure statement that contains a response to each item of information described in Subsection 20A-11-1604(6); and

728 (ii) submit the written disclosure statement to the administrator or clerk of the board.

729 (b) No later than 10 business days after the date on which the board member submits the written disclosure statement described in Subsection (6)(a) to the administrator or clerk of the board, the administrator or clerk shall:

732 (i)

(A) post an electronic copy of the written disclosure statement on the fairpark district website; or

734 (B) if the fairpark district does not have a website, post an electronic copy of the disclosure statement on the Utah Public Notice Website created in Section 63A-16-601; and

737 (ii) provide the lieutenant governor with a link to the posting described in Subsection (6)(b)(i).

739 (c) The administrator or clerk of the board shall ensure that the board member's written disclosure statement remains posted on the website described in Subsection (6)(b)(i) until the board member leaves office.

742 (d) The administrator or clerk of the board shall take the action described in Subsection (6)(e) if:

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- (i) a board member fails to timely submit the written disclosure statement described in Subsection (6)(a); or
- 746 (ii) a submitted written disclosure statement does not comply with the requirements of Subsection 20A-11-1604(6).
- 748 (e) If a circumstance described in Subsection (6)(d) occurs, the administrator or clerk of the board shall, within five days after the day on which the administrator or clerk determines that a violation occurred, notify the board member of the violation and direct the board member to submit an amended written disclosure statement correcting the problem.
- 753 (f)
- (i) It is unlawful for a board member to fail to submit or amend a written disclosure statement within seven days after the day on which the board member receives the notice described in Subsection (6)(e).
- 756 (ii) A board member who violates Subsection (6)(f)(i) is guilty of a class B misdemeanor.
- 758 (iii) The administrator or clerk of the board shall report a violation of Subsection (6)(f)(i) to the attorney general.
- 760 (iv) In addition to the criminal penalty described in Subsection (6)(f)(ii), the administrator or clerk of the board shall impose a civil fine of \$100 against a board member who violates Subsection (6)(f)(i).
- 763 (g) The administrator or clerk of the board shall deposit a fine collected under this section into the board's account to pay for the costs of administering this section.
- 765 (7) For a board member who is also a state legislator, a member of a county or municipal legislative body, or who is otherwise required to make the written disclosure statement described in Subsection (6)(a) under another provision of law:
- 768 (a) Subsection (6) does not apply; and
- 769 (b) the administrator or clerk of the board shall, instead:
- 770 (i) post an electronic link, on the website described in Subsection (6)(b)(i), to the written disclosure statement the board member made in the board member's capacity as:
- 773 (A) a state legislator, under Title 20A, Chapter 11, Part 16, Conflict of Interest Disclosures;
- 775 (B) an elected officer of a county, under Section 17-16a-13;
- 776 (C) an elected officer of a municipality, under Section 10-3-1313; or
- 777 (D) an individual who is required to make the written disclosure statement described in Subsection (6)(a) under another provision of law; and

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- 779 (ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (7)(b)
780 (i).
- 781 [~~(6)~~] (8) Nothing in this section may be construed to affect the application or effect of any other code
782 provision applicable to a board member or employee relating to ethics or conflicts of interest.
- 787 Section 8. Section **11-70-401** is amended to read:
- 788 **11-70-401. (Effective 05/07/25)Enhanced property tax revenue to be paid to fairpark**
789 **district.**
- 786 (1) Subject to Subsection (5), the fairpark district shall be paid 90% of enhanced property tax revenue
787 generated from each parcel of privately owned land within the fairpark district boundary:
- 789 (a) beginning the tax year that begins on January 1, 2025; and
790 (b) until the transition date for that parcel.
- 791 (2) Subject to Subsection (5), during the payment period the fairpark district shall be paid up to 100% of
792 enhanced property tax revenue:
- 793 (a) generated from designated parcels of privately owned land within a project area; and
794 (b) as the board specifies in a designation resolution adopted in consultation with a qualified owner.
- 796 (3) For purposes of the payment of enhanced property tax revenue under this section, a payment period
797 shall begin, as specified in the designation resolution, on January 1 of a year that begins after the
798 designation resolution is adopted.
- 799 (4)
- 800 (a) For purposes of this section, the fairpark district may designate an improved portion of a parcel in a
801 project area as a separate parcel.
- 802 (b) A fairpark district designation of an improved portion of a parcel as a separate parcel under
803 Subsection (4)(a) does not constitute a subdivision, as defined in Section 10-9a-103 or Section
804 17-27a-103.
- 805 (c) A county recorder shall assign a separate tax identification number to the improved portion of a
806 parcel designated by the fairpark district as a separate parcel under Subsection (4)(a).
- 807 (5) A host municipality shall be paid a minimum of 25% of the enhanced property tax revenue
808 generated by a property tax imposed by the host municipality to reimburse the host municipality for
809 services the host municipality provides to a project area in accordance with Subsection 11-70-206(6)
810 (c), with the exact amount determined in an agreement between the host municipality and the
811 fairpark district.

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816 Section 9. Section **11-70-502** is amended to read:

817 **11-70-502. (Effective 05/07/25) Qualified stadium under project area plan.**

814 (1) A project area plan may provide for the development and construction of a qualified stadium on land
that, until conveyed to the fairpark district as provided in Subsection (3)(b), is owned by a qualified
owner.

817 (2) A project area plan under Subsection (1) shall include a requirement that the qualified owner and
fairpark district enter an agreement relating to:

819 (a) the development, construction, operation, and ownership of a qualified stadium; and

820 (b) the development of other land owned by the qualified owner within the fairpark district boundary.

822 (3)

(a) An agreement under Subsection (2) shall:

823 (i) limit the stadium contribution to the lesser of:

824 (A) half the actual cost of developing and constructing the qualified stadium; or

825 (B) \$900,000,000;

826 (ii) require the qualified owner to convey to the fairpark district, as soon as practicable after
the franchise agreement date, title to the property on which the qualified stadium will be
constructed;

829 (iii) require the qualified owner, if the major league sports team leaves the qualified stadium before
30 years after the franchise agreement date, to[;] :

831 (A) pay the remaining outstanding balance of bonds issued by the fairpark district for the development
and construction of the qualified stadium; and

833 (B) pay to the fairpark district the difference between the stadium contribution and the amount paid
under Subsection (3)(a)(iii)(A);

835 (iv) provide for the fairpark district to possess full ownership rights to the qualified stadium;

837 (v) provide for the qualified owner to sell and control sponsorship rights relating to the qualified
stadium;

839 (vi) provide for the fairpark district to lease the qualified stadium to the major league sports team
for lease payments of \$150,000 per month for 360 months;

841 (vii) require the qualified owner to operate and maintain the qualified stadium and to pay for all
operation and maintenance costs;

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(viii) require the qualified owner to cooperate and coordinate with the fairpark district to allow events other than events of the major league sports team to occur at the qualified stadium if those other events do not interfere with the use of the qualified stadium for events of the major league sports team;

847 (ix) include negotiated terms that are fair and reasonable;

848 (x) establish the timing and process for the development of the qualified owner's property within the fairpark district boundary, based on the qualified owner's development plan;

851 (xi) establish the timing and process for assisting the fair park authority to complete the fair park authority's master plan; and

853 (xii) require the major league sports team to be given a name that includes "Utah."

854 (b) Before approving an agreement under Subsection (3)(a), the board shall:

855 (i) hold at least one public meeting to consider and discuss the draft agreement; and

856 (ii) provide notice of the public meeting as provided in Subsection 11-70-503(2).

857 (c) A legal action or other challenge to an agreement under Subsection (3)(a) by a person other than a party to the agreement is barred unless brought within 30 days after the execution of the agreement.

860 [~~(4) The fairpark district shall pay to the Division of Finance, for deposit into the General Fund, all lease payments the fairpark district receives under a lease agreement for the qualified stadium.]~~

867 Section 10. Section **17D-4-203** is amended to read:

868 **17D-4-203. (Effective 05/07/25)Public infrastructure district powers.**

865 (1) A public infrastructure district[;]

866 [(1)] _has all of the authority conferred upon a special district under Section 17B-1-103[; and] .

867 (2) A public infrastructure district may:

868 (a) issue negotiable bonds to pay:

869 (i) all or part of the costs of acquiring, acquiring an interest in, improving, or extending any of the improvements, facilities, or property allowed under Section 11-14-103;

872 (ii) capital costs of improvements in an energy assessment area, as defined in Section 11-42a-102, and other related costs, against the funds that the public infrastructure district will receive because of an assessment in an energy assessment area, as defined in Section 11-42a-102;

876 (iii) public improvements related to the provision of housing;

877 (iv) capital costs related to public transportation;

878

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- (v) for a public infrastructure district created by a development authority, the cost of acquiring or financing public infrastructure and improvements; and
- 880 (vi) for a public infrastructure district that is a subsidiary of the Utah Inland Port Authority, the costs associated with a remediation project, as defined in Section 11-58-102;
- 883 (b) enter into an interlocal agreement in accordance with Title 11, Chapter 13, Interlocal Cooperation Act, provided that the interlocal agreement may not expand the powers of the public infrastructure district, within the limitations of Title 11, Chapter 13, Interlocal Cooperation Act, without the consent of the creating entity;
- 887 (c) acquire completed or partially completed improvements for fair market value as reasonably determined by:
- 889 (i) the board;
- 890 (ii) the creating entity, if required in the governing document; or
- 891 (iii) a surveyor or engineer that a public infrastructure district employs or engages to perform the necessary engineering services for and to supervise the construction or installation of the improvements;
- 894 (d) contract with the creating entity for the creating entity to provide administrative services on behalf of the public infrastructure district, when agreed to by both parties, in order to achieve cost savings and economic efficiencies, at the discretion of the creating entity; and
- 898 (e) for a public infrastructure district created by a development authority:
- 899 (i)
- (A) operate and maintain public infrastructure and improvements the district acquires or finances; and
- 901 (B) use fees, assessments, or taxes to pay for the operation and maintenance of those public infrastructure and improvements; and
- 903 (ii) issue bonds under Title 11, Chapter 42, Assessment Area Act; and
- 904 (f) for a public infrastructure district that is a subsidiary of the Utah Inland Port Authority, pay for costs associated with a remediation project, as defined in Section 11-58-102, of the Utah Inland Port Authority.
- 907 (3) A public infrastructure district created by the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201, may:
- 909 (a) pay for the cost of the development and construction of a qualified stadium, as defined in Section 11-70-101; and

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911 (b) pay for the cost of public infrastructure and improvements.

916 Section 11. Section **51-9-902** is amended to read:

917 **51-9-902. (Effective 07/01/25)Outdoor Adventure Infrastructure Restricted Account.**

914 (1) There is created within the General Fund a restricted account known as the "Outdoor Adventure
Infrastructure Restricted Account."

916 (2) The account shall consist of:

917 (a) money deposited into the account under Subsection 59-12-103(15); and

918 (b) interest and earnings on money in the account.

919 (3) Subject to appropriation from the Legislature, money from the account shall be used for:

920 (a) new construction of outdoor recreation infrastructure;

921 (b) upgrades of outdoor recreation infrastructure;

922 (c) the replacement of or structural improvements to outdoor recreation infrastructure;

923 (d) the acquisition of land, a right-of-way, or easement used in relationship to outdoor recreation
infrastructure;

925 (e) providing access from state highways, as defined in Section 72-1-102, to outdoor recreation
infrastructure;

927 (f) the costs associated with bringing new construction or upgrades of outdoor
928 recreation infrastructure into environmental compliance;

929 (g) strategic planning related to the development of outdoor recreation infrastructure;~~or~~

930 (h) facilitating avalanche safety forecasting to protect the public in relation to outdoor recreation
infrastructure~~];~~ or

937 (i) clean up or security relating to outdoor recreation infrastructure.

932 (4) For each fiscal year, beginning with fiscal year [2023-2024] 2025-2026, the Division of Finance
shall, subject to appropriation by the Legislature, distribute money from the Outdoor Adventure
Infrastructure Restricted Account as follows:

935 (a) at least 15% to the Department of Natural Resources - Division of State Parks - Capital, to be
expended using the department's existing prioritization process for capital projects in state parks
described in Subsection (3);

938 (b) at least 22% to the Department of Natural Resources - Division of Outdoor Recreation - Capital, to
be expended for competitive Recreation Restoration Infrastructure grants or Outdoor Recreational

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Infrastructure grants for outdoor recreation capital projects and related maintenance expenses, where maintenance expenses do not exceed 15% of the appropriation;[-and]

943 (c) at least 53% to the Department of Natural Resources - Division of Outdoor Recreation - Capital, to be expended for larger outdoor recreation infrastructure projects described in Subsection (3) as recommended to the Legislature by the Outdoor Adventure Commission[:] ; and

947 (d) at least 10% to the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201 for the development and operation of the district.

949 (5) If the Legislature appropriates money to the Department of Transportation from the account, the Transportation Commission, created in Section 72-1-301, shall prioritize projects and determine funding levels in accordance with Subsection 72-1-303(1)(a) based on recommendations of the Department of Transportation.

959 Section 12. Section **59-1-403** is amended to read:

960 **59-1-403. (Effective 05/07/25)Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

955 (1) As used in this section:

956 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:

957 (i) the commission administers under:

958 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;

960 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

961 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

962 (D) Section 19-6-805;

963 (E) Section 63H-1-205; or

964 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges; and

966 (ii) with respect to which the commission distributes the revenue collected from the tax, fee, or charge to a qualifying jurisdiction.

968 (b) "GOEO" means the Governor's Office of Economic Opportunity created in Section 63N-1a-301.

970 [~~(b)~~] (c) "Qualifying jurisdiction" means:

971 (i) a county, city, or town;

972 (ii) the military installation development authority created in Section 63H-1-201;[-or]

973 (iii) the Utah Inland Port Authority created in Section 11-58-201; or

974 (iv) the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201.

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976 (2)

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

978 (i) a tax commissioner;

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

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

982 (b) An official charged with the custody of a return filed with the commission is not required to produce the return or evidence of anything contained in the return in any action or proceeding in any court, except:

985 (i) in accordance with judicial order;

986 (ii) on behalf of the commission in any action or proceeding under:

987 (A) this title; or

988 (B) other law under which persons are required to file returns with the commission;

990 (iii) on behalf of the commission in any action or proceeding to which the commission is a party; or

992 (iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the return are directly involved in the action or proceeding.

994 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may admit in evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to the action or proceeding.

997 (3) This section does not prohibit:

998 (a) a person or that person's duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;

1000 (b) the publication of statistics as long as the statistics are classified to prevent the identification of particular reports or returns; and

1002 (c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:

1004 (i) who brings action to set aside or review a tax based on the report or return;

1005 (ii) against whom an action or proceeding is contemplated or has been instituted under this title; or

1007 (iii) against whom the state has an unsatisfied money judgment.

1008 (4)

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- (a) Notwithstanding Subsection (2) and for purposes of administration, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:
- 1012 (i) the United States Internal Revenue Service; or
- 1013 (ii) the revenue service of any other state.
- 1014 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.
- 1022 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.
- 1027 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the Division of Environmental Response and Remediation, as defined in Section 19-6-402, as requested by the director of the Division of Environmental Response and Remediation, any records, returns, or other information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee.
- 1033 (e) Notwithstanding Subsection (2), at the request of any person the commission shall provide that person sales and purchase volume data reported to the commission on a report, return, or other information filed with the commission under:
- 1036 (i) Chapter 13, Part 2, Motor Fuel; or
- 1037 (ii) Chapter 13, Part 4, Aviation Fuel.
- 1038 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer, as defined in Section 59-22-202, the commission shall report to the manufacturer:
- 1040 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under Section 59-14-407; and
- 1043

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- (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).
- 1047 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers, distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited from selling cigarettes to consumers within the state under Subsection 59-14-210(2).
- 1051 (h) Notwithstanding Subsection (2), the commission may:
- 1052 (i) provide to the Division of Consumer Protection within the Department of Commerce and the attorney general data:
- 1054 (A) reported to the commission under Section 59-14-212; or
- 1055 (B) related to a violation under Section 59-14-211; and
- 1056 (ii) upon request, provide to any person data reported to the commission under Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- 1058 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of Planning and Budget, provide to the committee or office the total amount of revenues collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period specified by the committee or office.
- 1063 (j) Notwithstanding Subsection (2), the commission shall make the directory required by Section 59-14-603 available for public inspection.
- 1065 (k) Notwithstanding Subsection (2), the commission may share information with federal, state, or local agencies as provided in Subsection 59-14-606(3).
- 1067 (l)
- (i) Notwithstanding Subsection (2), the commission shall provide the Office of Recovery Services within the Department of Health and Human Services any relevant information obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer who has become obligated to the Office of Recovery Services.
- 1072 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office of Recovery Services to any other state's child support collection agency involved in enforcing that support obligation.
- 1075 (m)

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- (i) Notwithstanding Subsection (2), upon request from the state court administrator, the commission shall provide to the state court administrator, the name, address, telephone number, county of residence, and social security number on resident returns filed under Chapter 10, Individual Income Tax Act.
- 1079 (ii) The state court administrator may use the information described in Subsection (4)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.
- 1082 (n)
- (i) As used in this Subsection (4)(n):
- 1083 [~~(A)~~ "GOEO" means the Governor's Office of Economic Opportunity created in Section 63N-1a-301.]
- 1085 [~~(B)~~] (A) "Income tax information" means information gained by the commission that is required to be attached to or included in a return filed with the commission under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 1089 [~~(C)~~] (B) "Other tax information" means information gained by the commission that is required to be attached to or included in a return filed with the commission except for a return filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 1093 [~~(D)~~] (C) "Tax information" means income tax information or other tax information.
- 1095 (ii)
- (A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to GOEO all income tax information.
- 1098 (B) For purposes of a request for income tax information made under Subsection (4)(n)(ii)(A), GOEO may not request and the commission may not provide to GOEO a person's address, name, social security number, or taxpayer identification number.
- 1102 (C) In providing income tax information to GOEO, the commission shall in all instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).
- 1104 (iii)
- (A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO other tax information.
- 1107 (B) Before providing other tax information to GOEO, the commission shall redact or remove any name, address, social security number, or taxpayer identification number.
- 1110

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(iv) GOEO may provide tax information received from the commission in accordance with this Subsection (4)(n) only:

1112 (A) as a fiscal estimate, fiscal note information, or statistical information; and

1113 (B) if the tax information is classified to prevent the identification of a particular return.

1115 (v)

(A) A person may not request tax information from GOEO under Title 63G, Chapter 2, Government Records Access and Management Act, or this section, if GOEO received the tax information from the commission in accordance with this Subsection (4)(n).

1119 (B) GOEO may not provide to a person that requests tax information in accordance with Subsection (4)(n)(v)(A) any tax information other than the tax information GOEO provides in accordance with Subsection (4)(n)(iv).

1122 (o) Notwithstanding Subsection (2), the commission may provide to the governing board of the agreement or a taxing official of another state, the District of Columbia, the United States, or a territory of the United States:

1125 (i) the following relating to an agreement sales and use tax:

1126 (A) information contained in a return filed with the commission;

1127 (B) information contained in a report filed with the commission;

1128 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or

1129 (D) a document filed with the commission; or

1130 (ii) a report of an audit or investigation made with respect to an agreement sales and use tax.

1132 (p) Notwithstanding Subsection (2), the commission may provide information concerning a taxpayer's state income tax return or state income tax withholding information to the Driver License Division if the Driver License Division:

1135 (i) requests the information; and

1136 (ii) provides the commission with a signed release form from the taxpayer allowing the Driver License Division access to the information.

1138 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah Communications Authority, or a division of the Utah Communications Authority, the information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and 63H-7a-502.

1142 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's contribution to a Utah Educational

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Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.

- 1147 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under Sections 26B-3-106
and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health
and Human Services or its designee with the adjusted gross income of an individual if:
- 1151 (i) an eligibility worker with the Department of Health and Human Services or its designee requests the
information from the commission; and
- 1153 (ii) the eligibility worker has complied with the identity verification and consent provisions of Sections
26B-3-106 and 26B-3-903.
- 1155 (t) Notwithstanding Subsection (2), the commission may provide to a county, as determined by the
commission, information declared on an individual income tax return in accordance with Section
59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section
59-2-103.
- 1159 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any access line
provider that is over 90 days delinquent in payment to the commission of amounts the access line
provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service
Charges, to the board of the Utah Communications Authority created in Section 63H-7a-201.
- 1164 (v) Notwithstanding Subsection (2), the commission shall provide the Department of Environmental
Quality a report on the amount of tax paid by a radioactive waste facility for the previous calendar
year under Section 59-24-103.5.
- 1167 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the Department of
Workforce Services any information received under Chapter 10, Part 4, Withholding of Tax, that is
relevant to the duties of the Department of Workforce Services.
- 1171 (x) Notwithstanding Subsection (2), the commission may provide the Public Service Commission or the
Division of Public Utilities information related to a seller that collects and remits to the commission
a charge described in Subsection 69-2-405(2), including the seller's identity and the number of
charges described in Subsection 69-2-405(2) that the seller collects.
- 1176 (y)
- (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying jurisdiction the
collection data necessary to verify the revenue collected by the commission for a distributed tax, fee,
or charge collected within the qualifying jurisdiction.

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- 1180 (ii) In addition to the information provided under Subsection (4)(y)(i), the commission shall provide a
qualifying jurisdiction with copies of returns and other information relating to a distributed tax, fee,
or charge collected within the qualifying jurisdiction.
- 1184 (iii)
- (A) To obtain the information described in Subsection (4)(y)(ii), the chief executive officer or the
chief executive officer's designee of the qualifying jurisdiction shall submit a written request to the
commission that states the specific information sought and how the qualifying jurisdiction intends to
use the information.
- 1189 (B) The information described in Subsection (4)(y)(ii) is available only in official matters of the
qualifying jurisdiction.
- 1191 (iv) Information that a qualifying jurisdiction receives in response to a request under this subsection is:
- 1193 (A) classified as a private record under Title 63G, Chapter 2, Government Records Access and
Management Act; and
- 1195 (B) subject to the confidentiality requirements of this section.
- 1196 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic Beverage Services
Commission, upon request, with taxpayer status information related to state tax obligations
necessary to comply with the requirements described in Section 32B-1-203.
- 1200 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of Workforce
Services, as soon as practicable, whether an individual claimed and is entitled to claim a federal
earned income tax credit for the year requested by the Department of Workforce Services if:
- 1204 (i) the Department of Workforce Services requests this information; and
- 1205 (ii) the commission has received the information release described in Section 35A-9-604.
- 1207 (bb)
- (i) As used in this Subsection (4)(bb), "unclaimed property administrator" means the administrator or
the administrator's agent, as those terms are defined in Section 67-4a-102.
- 1210 (ii)
- (A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and
to the extent allowed under federal law, the commission shall provide the unclaimed property
administrator the name, address, telephone number, county of residence, and social security number
or federal employer identification number on any return filed under Chapter 7, Corporate Franchise
and Income Taxes, or Chapter 10, Individual Income Tax Act.

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- 1216 (B) The unclaimed property administrator may use the information described in Subsection (4)(bb)(ii)
 (A) only for the purpose of returning unclaimed property to the property's owner in accordance with
 Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- 1220 (iii) The unclaimed property administrator is subject to the confidentiality provisions of this section
 with respect to any information the unclaimed property administrator receives under this Subsection
 (4)(bb).
- 1223 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a taxpayer's state
 individual income tax information to a program manager of the Utah Fits All Scholarship Program
 under Section 53F-6-402 if:
- 1226 (i) the taxpayer consents in writing to the disclosure;
- 1227 (ii) the taxpayer's written consent includes the taxpayer's name, social security number, and any other
 information the commission requests that is necessary to verify the identity of the taxpayer; and
- 1230 (iii) the program manager provides the taxpayer's written consent to the commission.
- 1231 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of Finance within the
 Department of Government Operations any information necessary to facilitate a payment from the
 commission to a taxpayer, including:
- 1234 (i) the name of the taxpayer entitled to the payment or any other person legally authorized to receive the
 payment;
- 1236 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
- 1237 (iii) the payment identification number and amount of the payment;
- 1238 (iv) the tax year to which the payment applies and date on which the payment is due;
- 1239 (v) a mailing address to which the payment may be directed; and
- 1240 (vi) information regarding an account at a depository institution to which the payment may be directed,
 including the name of the depository institution, the type of account, the account number, and the
 routing number for the account.
- 1243 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of revenues
 collected by the commission under Subsection 59-5-202(5):
- 1245 (i) at the request of a committee of the Legislature, the Office of the Legislative Fiscal Analyst, or the
 Governor's Office of Planning and Budget, to the committee or office for the time period specified
 by the committee or office; and
- 1248

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- (ii) to the Division of Finance for purposes of the Division of Finance administering Subsection 59-5-202(5).
- 1250 (ff) Notwithstanding Subsection (2), the commission may provide the Department of Agriculture and Food with information from a return filed in accordance with Chapter 31, Cannabinoid Licensing and Tax Act.
- 1253 (5)
- (a) Each report and return shall be preserved for at least three years.
- 1254 (b) After the three-year period provided in Subsection (5)(a) the commission may destroy a report or return.
- 1256 (6)
- (a) Any individual who violates this section is guilty of a class A misdemeanor.
- 1257 (b) If the individual described in Subsection (6)(a) is an officer or employee of the state, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.
- 1260 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in accordance with Subsection (4)(n)(iii), or an individual who requests information in accordance with Subsection (4)(n)(v):
- 1263 (i) is not guilty of a class A misdemeanor; and
- 1264 (ii) is not subject to:
- 1265 (A) dismissal from office in accordance with Subsection (6)(b); or
- 1266 (B) disqualification from holding public office in accordance with Subsection (6)(b).
- 1268 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative Organization, an individual described in Subsection (2):
- 1271 (i) is not guilty of a class A misdemeanor; and
- 1272 (ii) is not subject to:
- 1273 (A) dismissal from office in accordance with Subsection (6)(b); or
- 1274 (B) disqualification from holding public office in accordance with Subsection (6)(b).
- 1276 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.
- 1284 Section 13. Section **59-12-103** is amended to read:
- 1285

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59-12-103. (Effective 07/01/25) Sales and use tax base -- Rates -- Effective dates -- Use of sales and use tax revenue.

- 1280 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or sales price for amounts paid or charged for the following transactions:
- 1282 (a) retail sales of tangible personal property made within the state;
- 1283 (b) amounts paid for:
- 1284 (i) telecommunications service, other than mobile telecommunications service, that originates and terminates within the boundaries of this state;
- 1286 (ii) mobile telecommunications service that originates and terminates within the boundaries of one state only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
- 1289 (iii) an ancillary service associated with a:
- 1290 (A) telecommunications service described in Subsection (1)(b)(i); or
- 1291 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- 1292 (c) sales of the following for commercial use:
- 1293 (i) gas;
- 1294 (ii) electricity;
- 1295 (iii) heat;
- 1296 (iv) coal;
- 1297 (v) fuel oil; or
- 1298 (vi) other fuels;
- 1299 (d) sales of the following for residential use:
- 1300 (i) gas;
- 1301 (ii) electricity;
- 1302 (iii) heat;
- 1303 (iv) coal;
- 1304 (v) fuel oil; or
- 1305 (vi) other fuels;
- 1306 (e) sales of prepared food;
- 1307 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, exhibitions, concerts,

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carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity;

- 1317 (g) amounts paid or charged for services for repairs or renovations of tangible personal property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
- 1320 (i) the tangible personal property; and
- 1321 (ii) parts used in the repairs or renovations of the tangible personal property described in Subsection (1) (g)(i), regardless of whether:
- 1323 (A) any parts are actually used in the repairs or renovations of that tangible personal property; or
- 1325 (B) the particular parts used in the repairs or renovations of that tangible personal property are exempt from a tax under this chapter;
- 1327 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for assisted cleaning or washing of tangible personal property;
- 1329 (i) amounts paid or charged for short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;
- 1331 (j) amounts paid or charged for laundry or dry cleaning services;
- 1332 (k) amounts paid or charged for leases or rentals of tangible personal property if within this state the tangible personal property is:
- 1334 (i) stored;
- 1335 (ii) used; or
- 1336 (iii) otherwise consumed;
- 1337 (l) amounts paid or charged for tangible personal property if within this state the tangible personal property is:
- 1339 (i) stored;
- 1340 (ii) used; or
- 1341 (iii) consumed;
- 1342 (m) amounts paid or charged for a sale:
- 1343 (i)

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- (A) of a product transferred electronically; or
- 1344 (B) of a repair or renovation of a product transferred electronically; and
- 1345 (ii) regardless of whether the sale provides:
- 1346 (A) a right of permanent use of the product; or
- 1347 (B) a right to use the product that is less than a permanent use, including a right:
- 1348 (I) for a definite or specified length of time; and
- 1349 (II) that terminates upon the occurrence of a condition; and
- 1350 (n) sales of leased tangible personal property from the lessor to the lessee made in the state.
- 1352 (2)
- (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are imposed on a transaction described in Subsection (1) equal to the sum of:
- 1354 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
- 1355 (A) 4.70% plus the rate specified in Subsection (11)(a); and
- 1356 (B)
- (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and
- 1361 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
- 1366 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.
- 1368 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to the sum of:
- 1371 (i) a state tax imposed on the transaction at a tax rate of 2%; and
- 1372 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.
- 1374 (c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are imposed on amounts paid or charged for food and food ingredients equal to the sum of:

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- 1376 (i) a state tax imposed on the amounts paid or charged for food and food ingredients at a tax rate of
1.75%; and
- 1378 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the amounts paid or
charged for food and food ingredients under this chapter other than this part.
- 1381 (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid or charged for
fuel to a common carrier that is a railroad for use in a locomotive engine at a rate of 4.85%.
- 1384 (e)
(i)
(A) If a shared vehicle owner certifies to the commission, on a form prescribed by the commission,
that the shared vehicle is an individual-owned shared vehicle, a tax imposed under Subsection
(2)(a)(i)(A) does not apply to car sharing, a car-sharing program, a shared vehicle driver, or a
shared vehicle owner.
- 1389 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is required once
during the time that the shared vehicle owner owns the shared vehicle.
- 1392 (C) The commission shall verify that a shared vehicle is an individual-owned shared vehicle by
verifying that the applicable Utah taxes imposed under this chapter were paid on the purchase of
the shared vehicle.
- 1395 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified individual-owned shared
vehicle shared through a car-sharing program even if non-certified shared vehicles are also
available to be shared through the same car-sharing program.
- 1399 (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.
- 1400 (iii)
(A) A car-sharing program may rely in good faith on a shared vehicle owner's representation that the
shared vehicle is an individual-owned shared vehicle certified with the commission as described in
Subsection (2)(e)(i).
- 1403 (B) If a car-sharing program relies in good faith on a shared vehicle owner's representation that the
shared vehicle is an individual-owned shared vehicle certified with the commission as described in
Subsection (2)(e)(i), the car-sharing program is not liable for any tax, penalty, fee, or other sanction
imposed on the shared vehicle owner.

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- (iv) If all shared vehicles shared through a car-sharing program are certified as described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.
- 1412 (v) A car-sharing program is not required to list or otherwise identify an individual-owned shared vehicle on a return or an attachment to a return.
- 1414 (vi) A car-sharing program shall:
- 1415 (A) retain tax information for each car-sharing program transaction; and
- 1416 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at the commission's request.
- 1418 (f)
- (i) For a bundled transaction that is attributable to food and food ingredients and tangible personal property other than food and food ingredients, a state tax and a local tax is imposed on the entire bundled transaction equal to the sum of:
- 1421 (A) a state tax imposed on the entire bundled transaction equal to the sum of:
- 1422 (I) the tax rate described in Subsection (2)(a)(i)(A); and
- 1423 (II)
- (Aa) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and
- 1428 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
- 1433 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates described in Subsection (2)(a)(ii).
- 1435 (ii) If an optional computer software maintenance contract is a bundled transaction that consists of taxable and nontaxable products that are not separately itemized on an invoice or similar billing document, the purchase of the optional computer software maintenance contract is 40% taxable under this chapter and 60% nontaxable under this chapter.

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(iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled transaction described in Subsection (2)(f)(i) or (ii):

1442 (A) if the sales price of the bundled transaction is attributable to tangible personal property, a product, or a service that is subject to taxation under this chapter and tangible personal property, a product, or service that is not subject to taxation under this chapter, the entire bundled transaction is subject to taxation under this chapter unless:

1447 (I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is not subject to taxation under this chapter from the books and records the seller keeps in the seller's regular course of business; or

1451 (II) state or federal law provides otherwise; or

1452 (B) if the sales price of a bundled transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire bundled transaction is subject to taxation under this chapter at the higher tax rate unless:

1456 (I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business; or

1460 (II) state or federal law provides otherwise.

1461 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

1464 (g)

(i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental of tangible personal property, other property, a product, or a service that is not subject to taxation under this chapter, the entire transaction is subject to taxation under this chapter unless the seller, at the time of the transaction:

1471 (A) separately states the portion of the transaction that is not subject to taxation under this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

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- (B) is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
- 1477 (ii) A purchaser and a seller may correct the taxability of a transaction if:
- 1478 (A) after the transaction occurs, the purchaser and the seller discover that the portion of the transaction that is not subject to taxation under this chapter was not separately stated on an invoice, bill of sale, or similar document provided to the purchaser because of an error or ignorance of the law; and
- 1482 (B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
- 1485 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- 1488 (h)
- (i) If the sales price of a transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate unless the seller, at the time of the transaction:
- 1492 (A) separately states the items subject to taxation under this chapter at each of the different rates on an invoice, bill of sale, or similar document provided to the purchaser; or
- 1495 (B) is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business.
- 1499 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- 1502 (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax rate imposed under the following shall take effect on the first day of a calendar quarter:
- 1504 (i) Subsection (2)(a)(i)(A);
- 1505 (ii) Subsection (2)(b)(i);
- 1506 (iii) Subsection (2)(c)(i); or

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- 1507 (iv) Subsection (2)(f)(i)(A)(I).
- 1508 (j)
- (i) A tax rate increase takes effect on the first day of the first billing period that begins on or after the effective date of the tax rate increase if the billing period for the transaction begins before the effective date of a tax rate increase imposed under:
- 1512 (A) Subsection (2)(a)(i)(A);
- 1513 (B) Subsection (2)(b)(i);
- 1514 (C) Subsection (2)(c)(i); or
- 1515 (D) Subsection (2)(f)(i)(A)(I).
- 1516 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate decrease imposed under:
- 1519 (A) Subsection (2)(a)(i)(A);
- 1520 (B) Subsection (2)(b)(i);
- 1521 (C) Subsection (2)(c)(i); or
- 1522 (D) Subsection (2)(f)(i)(A)(I).
- 1523 (k)
- (i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax rate takes effect:
- 1526 (A) on the first day of a calendar quarter; and
- 1527 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.
- 1529 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:
- 1530 (A) Subsection (2)(a)(i)(A);
- 1531 (B) Subsection (2)(b)(i);
- 1532 (C) Subsection (2)(c)(i); or
- 1533 (D) Subsection (2)(f)(i)(A)(I).
- 1534 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."
- 1536 (l)

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- (i) For a location described in Subsection (2)(1)(ii), the commission shall determine the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.
- 1540 (ii) Subsection (2)(1)(i) applies to a location where gas, electricity, heat, coal, fuel oil, or other fuel is furnished through a single meter for two or more of the following uses:
 - 1543 (A) a commercial use;
 - 1544 (B) an industrial use; or
 - 1545 (C) a residential use.
- 1546 (3)
 - (a) The following state taxes shall be deposited into the General Fund:
 - 1547 (i) the tax imposed by Subsection (2)(a)(i)(A);
 - 1548 (ii) the tax imposed by Subsection (2)(b)(i);
 - 1549 (iii) the tax imposed by Subsection (2)(c)(i); and
 - 1550 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
 - 1551 (b) The following local taxes shall be distributed to a county, city, or town as provided in this chapter:
 - 1553 (i) the tax imposed by Subsection (2)(a)(ii);
 - 1554 (ii) the tax imposed by Subsection (2)(b)(ii);
 - 1555 (iii) the tax imposed by Subsection (2)(c)(ii); and
 - 1556 (iv) the tax imposed by Subsection (2)(f)(i)(B).
 - 1557 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General Fund.
 - 1558 (4)
 - (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1, 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b) through (g):
 - 1561 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:
 - 1562 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and
 - 1563 (B) for the fiscal year; or
 - 1564 (ii) \$17,500,000.
 - 1565 (b)
 - (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount described in Subsection (4)
 - (a) shall be transferred each year as designated sales and use tax revenue to the Division of Wildlife Resources to:

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- 1568 (A) implement the measures described in Subsections 23A-3-214(3)(a) through (d) to protect
sensitive plant and animal species; or
- 1570 (B) award grants, up to the amount authorized by the Legislature in an appropriations act,
to political subdivisions of the state to implement the measures described in Subsections
23A-3-214(3)(a) through (d) to protect sensitive plant and animal species.
- 1574 (ii) Money transferred to the Division of Wildlife Resources under Subsection (4)(b)(i) may not be used
to assist the United States Fish and Wildlife Service or any other person to list or attempt to have
listed a species as threatened or endangered under the Endangered Species Act of 1973, 16 U.S.C.
Sec. 1531 et seq.
- 1579 (iii) At the end of each fiscal year:
- 1580 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the Water Resources
Conservation and Development Fund created in Section 73-10-24;
- 1583 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the Utah Wastewater
Loan Program Subaccount created in Section 73-10c-5; and
- 1585 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the Drinking Water
Loan Program Subaccount created in Section 73-10c-5.
- 1587 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in Subsection (4)
(a) shall be deposited each year in the Agriculture Resource Development Fund created in Section
4-18-106.
- 1590 (d)
- (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described in Subsection (4)
(a) shall be transferred each year as designated sales and use tax revenue to the Division of Water
Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of water
rights.
- 1594 (ii) At the end of each fiscal year:
- 1595 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the Water Resources
Conservation and Development Fund created in Section 73-10-24;
- 1598 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the Utah Wastewater
Loan Program Subaccount created in Section 73-10c-5; and
- 1600 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the Drinking Water
Loan Program Subaccount created in Section 73-10c-5.

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- 1602 (e)
- (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described in Subsection (4) (a) shall be deposited into the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources.
- 1606 (ii) In addition to the uses allowed of the Water Resources Conservation and Development Fund under Section 73-10-24, the Water Resources Conservation and Development Fund may also be used to:
- 1609 (A) conduct hydrologic and geotechnical investigations by the Division of Water Resources in a cooperative effort with other state, federal, or local entities, for the purpose of quantifying surface and ground water resources and describing the hydrologic systems of an area in sufficient detail so as to enable local and state resource managers to plan for and accommodate growth in water use without jeopardizing the resource;
- 1615 (B) fund state required dam safety improvements; and
- 1616 (C) protect the state's interest in interstate water compact allocations, including the hiring of technical and legal staff.
- 1618 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.
- 1622 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water to:
- 1625 (i) provide for the installation and repair of collection, treatment, storage, and distribution facilities for any public water system, as defined in Section 19-4-102;
- 1627 (ii) develop underground sources of water, including springs and wells; and
- 1628 (iii) develop surface water sources.
- 1629 (5)
- (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1, 2006, the difference between the following amounts shall be expended as provided in this Subsection (5), if that difference is greater than \$1:
- 1632 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and
- 1635 (ii) \$17,500,000.

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- 1636 (b)
- 1637 (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:
- 1639 (A) transferred each fiscal year to the Department of Natural Resources as designated sales and use
1641 tax revenue; and
- 1642 (B) expended by the Department of Natural Resources for watershed rehabilitation or restoration.
- 1643 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use tax revenue
1644 described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation and Development
1645 Fund created in Section 73-10-24.
- 1646 (c)
- 1647 (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the remaining difference
1648 described in Subsection (5)(a) shall be:
- 1649 (A) transferred each fiscal year to the Division of Water Resources as designated sales and use tax
1650 revenue; and
- 1651 (B) expended by the Division of Water Resources for cloud-seeding projects authorized by Title 73,
1652 Chapter 15, Modification of Weather.
- 1653 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use tax revenue
1654 described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation and Development
1655 Fund created in Section 73-10-24.
- 1656 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the remaining difference
1657 described in Subsection (5)(a) shall be deposited into the Water Resources Conservation and
1658 Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:
- 1659 (i) preconstruction costs:
- 1660 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 26, Bear River
1661 Development Act; and
- 1662 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project authorized by Title 73,
1663 Chapter 28, Lake Powell Pipeline Development Act;
- 1664 (ii) the cost of employing a civil engineer to oversee any project authorized by Title 73, Chapter 26,
1665 Bear River Development Act;
- 1666 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project authorized by
1667 Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

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- (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).
- 1670 (e) After making the transfers required by Subsections (5)(b) and (c), 15% of the remaining difference described in Subsection (5)(a) shall be deposited each year into the Water Rights Restricted Account created by Section 73-2-1.6.
- 1673 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a), each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the transactions described in Subsection (1) for the fiscal year.
- 1677 (7)
- (a) Notwithstanding Subsection (3)(a) and subject to Subsections (7)(b), (c), and (d), for a fiscal year beginning on or after July 1, 2023, the commission shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:
- 1682 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 1683 (ii) the tax imposed by Subsection (2)(b)(i);
- 1684 (iii) the tax imposed by Subsection (2)(c)(i); and
- 1685 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
- 1686 (b)
- (i) For a fiscal year beginning on or after July 1, 2024, the commission shall annually reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by an amount equal to .44% of the revenue collected from the following sales and use taxes:
- 1690 (A) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 1691 (B) the tax imposed by Subsection (2)(b)(i);
- 1692 (C) the tax imposed by Subsection (2)(c)(i); and
- 1693 (D) the tax imposed by Subsection (2)(f)(i)(A)(I).
- 1694 (ii) The commission shall annually deposit the amount described in Subsection (7)(b)(i) into the Cottonwood Canyons Transportation Investment Fund created in Section 72-2-124.
- 1697 (c)

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- (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1, 2023, the commission shall annually reduce the deposit into the Transportation Investment Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:
- 1701 (A) the amount of revenue generated in the current fiscal year by the portion of taxes listed
under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described in
Subsections (7)(a)(i) through (iv);
- 1704 (B) the amount of revenue generated in the current fiscal year by registration fees designated under
Section 41-1a-1201 to be deposited into the Transportation Investment Fund of 2005; and
- 1707 (C) revenue transferred by the Division of Finance to the Transportation Investment Fund of 2005
in accordance with Section 72-2-106 in the current fiscal year.
- 1710 (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a given fiscal year.
- 1712 (iii) The commission shall annually deposit the amount described in Subsection (7)(c)(i) into the Active
Transportation Investment Fund created in Subsection 72-2-124(11).
- 1715 (d)
- (i) For a fiscal year beginning on or after July 1, 2024, the commission shall annually reduce the deposit
into the Transportation Investment Fund of 2005 under this Subsection (7) by an amount that is
equal to 1% of the revenue collected from the following sales and use taxes:
- 1719 (A) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 1720 (B) the tax imposed by Subsection (2)(b)(i);
- 1721 (C) the tax imposed by Subsection (2)(c)(i); and
- 1722 (D) the tax imposed by Subsection (2)(f)(i)(A)(I).
- 1723 (ii) The commission shall annually deposit the amount described in Subsection (7)(d)(i) into the
Commuter Rail Subaccount created in Section 72-2-124.
- 1725 (8)
- (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under Subsection (7), and
subject to ~~[Subsections]~~ Subsection (8)(b)~~[-and-(d)(ii)]~~, for a fiscal year beginning on or after July
1, 2018, the commission shall annually deposit into the Transportation Investment Fund of 2005
created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a) in an amount equal
to 3.68% of the revenue collected from the following taxes:
- 1731 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 1732 (ii) the tax imposed by Subsection (2)(b)(i);

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- 1733 (iii) the tax imposed by Subsection (2)(c)(i); and
- 1734 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
- 1735 (b) For a fiscal year beginning on or after July 1, 2019, the commission shall annually reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(a) by an amount that is equal to 35% of the amount of revenue generated in the current fiscal year by the portion of the tax imposed on motor and special fuel that is sold, used, or received for sale or use in this state that exceeds 29.4 cents per gallon.
- 1740 (c) The commission shall annually deposit the amount described in Subsection (8)(b) into the Transit Transportation Investment Fund created in Section 72-2-124.
- 1742 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.
- 1745 (10) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the fiscal year during which the commission receives notice under Section 63N-2-510 that construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the commission shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund, created in Section 63N-2-512.
- 1751 (11)
- (a) The rate specified in this subsection is 0.15%.
- 1752 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax under Subsection (2)(a)(i)(A) into the Medicaid ACA Fund created in Section 26B-1-315.
- 1757 (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit solely for use of the Search and Rescue Financial Assistance Program created in, and expended in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.
- 1761 (13)
- (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) to the General Fund.

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- 1764 (b) If the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall transfer the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) during the fiscal year to the General Fund.
- 1768 (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610, beginning the first day of the calendar quarter one year after the sales and use tax boundary for a housing and transit reinvestment zone is established, the commission, at least annually, shall transfer an amount equal to 15% of the sales and use tax increment within an established sales and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation Investment Fund created in Section 72-2-124.
- 1774 (15)
- (a) ~~Notwithstanding Subsection (3)(a), [the commission shall, for a fiscal year beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure Restricted Account, created in Section 51-9-902,]~~ for a fiscal year beginning on or after July 1, 2025, the commission shall, in accordance with Subsection (15)(b), transfer a portion of the taxes listed under Subsection (3)(a) equal to 1% of the revenue collected from the following sales and use taxes:
- 1780 ~~[(a)]~~ (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 1781 ~~[(b)]~~ (ii) the tax imposed by Subsection (2)(b)(i);
- 1782 ~~[(c)]~~ (iii) the tax imposed by Subsection (2)(c)(i); and
- 1783 ~~[(d)]~~ (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
- 1784 (b) The commission shall transfer the portion of the taxes described in Subsection (15)(a) as follows:
- 1786 (i) into the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902, an amount equal to the amount that was deposited into the Outdoor Adventure Infrastructure Restricted Account in fiscal year 2025; and
- 1789 (ii) for any amount exceeding the amount described in Subsection (15)(b)(i), 50% into the Outdoor Adventure Infrastructure Restricted Account and 50% to the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201.
- 1793 (16) Notwithstanding Subsection (3)(a), beginning October 1, 2024 the commission shall transfer to the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201, the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within the district sales tax area, as defined in Section 11-70-101.
- 1798 (17)

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(a) As used in this Subsection (17):

1799 (i) "Additional land" means point of the mountain state land described in Subsection 11-59-102(6)
(b) that the point of the mountain authority acquires after the point of the mountain authority
provides the commission a map under Subsection (17)(c).

1802 (ii) "Point of the mountain authority" means the Point of the Mountain State Land Authority,
created in Section 11-59-201.

1804 (iii) "Point of the mountain state land" means the same as that term is defined in Section 11-59-102.

1806 (b) Notwithstanding Subsection (3)(a), the commission shall distribute to the point of the mountain
authority 50% of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a
4.7% rate, on transactions occurring on the point of the mountain state land.

1810 (c) The distribution under Subsection (17)(b) shall begin the next calendar quarter that begins at least 90
days after the point of the mountain authority provides the commission a map that:

1813 (i) accurately describes the point of the mountain state land; and

1814 (ii) the point of the mountain authority certifies as accurate.

1815 (d) A distribution under Subsection (17)(b) with respect to additional land shall begin the next
calendar quarter that begins at least 90 days after the point of the mountain authority provides the
commission a map of point of the mountain state land that:

1818 (i) accurately describes the point of the mountain state land, including the additional land; and

1820 (ii) the point of the mountain authority certifies as accurate.

1821 (e)

(i) Upon the payment in full of bonds secured by the sales and use tax revenue distributed to the point
of the mountain authority under Subsection (17)(b), the point of the mountain authority shall
immediately notify the commission in writing that the bonds are paid in full.

1825 (ii) The commission shall discontinue distributions of sales and use tax revenue under Subsection
(17)(b) at the beginning of the calendar quarter that begins at least 90 days after the date that the
commission receives the written notice under Subsection (17)(e)(i).

1836 Section 14. Section **59-12-352** is amended to read:

1837 **59-12-352. (Effective 05/07/25) Transient room tax authority for municipalities, military
installation development authority, Utah Fairpark Area Investment and Restoration District, and
Point of the Mountain State Land Authority -- Purposes for which revenues may be used.**

1833 (1)

SB0336S02 compared with SB0336S03

- (a) Except as provided in Subsection (5), the governing body of a municipality may impose a tax of not to exceed 1% on charges for the accommodations and services described in Subsection 59-12-103(1)(i).
- 1836 (b) Subject to Section 63H-1-203, the military installation development authority created in Section 63H-1-201 may impose a tax under this section for accommodations and services described in Subsection 59-12-103(1)(i) within a project area described in a project area plan adopted by the authority under Title 63H, Chapter 1, Military Installation Development Authority Act, as though the authority were a municipality.
- 1841 (c) Beginning October 1, 2024, the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201, may impose a tax under this section for accommodations and services described in Subsection 59-12-103(1)(i) within the district sales tax area, as defined in Section 11-70-101, to the same extent and in the same manner as a municipality may impose a tax under this section.
- 1846 (2) Subject to the limitations of Subsection (1), a governing body of a municipality may, by ordinance, increase or decrease the tax under this part.
- 1848 (3) A governing body of a municipality shall regulate the tax under this part by ordinance.
- 1849 (4) A municipality may use revenues generated by the tax under this part for general fund purposes.
- 1851 (5)
- (a) A municipality may not impose a tax under this section for accommodations and services described in Subsection 59-12-103(1)(i) within:
- 1853 (i) a project area described in a project area plan adopted by [-];
- 1854 [(+)] the military installation development authority under Title 63H, Chapter 1, Military Installation Development Authority Act; or
- 1856 (ii) [~~the Utah Fairpark Area Investment and Restoration District under Title 11, Chapter 70, Utah Fairpark Area Investment and Restoration District~~] the district sales tax area, as defined in Section 11-70-101.
- 1859 (b) Subsection (5)(a) does not apply to:
- 1860 (i) [-]the military installation development authority's imposition of a tax under this section[-]; or
- 1862 (ii) the imposition of a tax under this section by the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201.
- 1864 (6)
- (a) As used in this Subsection (6):

SB0336S02 compared with SB0336S03

- 1865 (i) "Authority" means the Point of the Mountain State Land Authority, created in Section
11-59-201.
- 1867 (ii) "Authority board" means the board referred to in Section 11-59-301.
- 1868 (b) The authority may, by a resolution adopted by the authority board, impose a tax of not to exceed
5% on charges for the accommodations and services described in Subsection 59-12-103(1)(i) for
transactions that occur on point of the mountain state land, as defined in Section 11-59-102.
- 1872 (c) The authority board, by resolution, shall regulate the tax under this Subsection (6).
- 1873 (d) The authority shall use all revenue from a tax imposed under this Subsection (6) to provide
affordable housing, consistent with the manner that a community reinvestment agency uses funds
for income targeted housing under Section 17C-1-412.
- 1876 (e) A tax under this Subsection (6) is in addition to any other tax that may be imposed under this part.
- 1887 Section 15. Section **59-12-1201** is amended to read:
- 1888 **59-12-1201. (Effective 05/07/25)Motor vehicle rental tax -- Rate -- Exemptions --
Administration, collection, and enforcement of tax -- Administrative charge -- Deposits.**
- 1882 (1) As used in this section:
- 1883 (a) "Fairpark district board" means the board of the fairpark district.
- 1884 (b) "Fairpark district" means the Utah Fairpark Area Investment and Restoration District, created in
Section 11-70-201.
- 1886 (c) "Franchise agreement date" means the same as that term is defined in Section 11-70-101.
- 1888 (d) "Stadium contribution" means the same as that term is defined in Section 11-70-101.
- 1889 (e) "Transition date" means the first day of the calendar quarter that begins at least 90 days after the
fairpark district board delivers to the commission the certificate described in Subsection (2)(a)(ii)
(B).
- 1892 (2)
- (a)
- (i) Except as provided in Subsections (4) and (5), there is imposed a tax of 2.5% on all short-term
rentals of motor vehicles.
- 1894 (ii)
- (A) In addition to the tax imposed under Subsection (2)(a)(i) and except as provided in Subsections (4)
and (5), beginning on the transition date there is imposed a tax of 1.5% on all short-term [leases and
rentals of motor vehicles][not exceeding 30 days].

SB0336S02 compared with SB0336S03

- 1898 (B) After the franchise agreement date, the fairpark district board shall deliver to the commission a certificate verifying the execution of a franchise agreement, as defined in Section 11-70-101, and providing the franchise agreement date.
- 1901 (C) A tax under this Subsection (2)(a)(ii) is imposed only if the franchise agreement date is on or before June 30, 2032.
- 1903 (b) The tax imposed in this section is in addition to all other state, county, or municipal fees and taxes imposed on rentals of motor vehicles.
- 1905 (3)
- (a) Subject to Subsection (3)(b), a tax rate repeal or tax rate change for the tax imposed under Subsection (2) shall take effect on the first day of a calendar quarter.
- 1907 (b)
- (i) For a transaction subject to a tax under Subsection (2), a tax rate increase shall take effect on the first day of the first billing period:
- 1909 (A) that begins after the effective date of the tax rate increase; and
- 1910 (B) if the billing period for the transaction begins before the effective date of a tax rate increase imposed under Subsection (2).
- 1912 (ii) For a transaction subject to a tax under Subsection (2), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
- 1914 (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
- 1916 (B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection [~~(1)~~] (2).
- 1918 (4) A tax imposed under this section applies at the same rate to car sharing of less than 30 days, except for car sharing for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement.
- 1921 (5) A motor vehicle is exempt from the tax imposed under this section if:
- 1922 (a) the motor vehicle is registered for a gross laden weight of 12,001 or more pounds;
- 1923 (b) the motor vehicle is rented as a personal household goods moving van; or
- 1924 (c) the lease or rental of the motor vehicle is made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair agreement or an insurance agreement.
- 1927 (6)
- (a)

SB0336S02 compared with SB0336S03

- (i) The tax authorized under this section shall be administered, collected, and enforced in accordance with:
- 1929 (A) the same procedures used to administer, collect, and enforce the tax under Part 1, Tax
Collection; and
- 1931 (B) Chapter 1, General Taxation Policies.
- 1932 (ii) Notwithstanding Subsection [~~(5)(a)(i)~~] (6)(a)(i), a tax under this part is not subject to
Subsections 59-12-103(4) through (9) or Section 59-12-107.1 or 59-12-123.
- 1934 (b) The commission shall retain and deposit an administrative charge in accordance with Section
59-1-306 from the revenue the commission collects from a tax under this part.
- 1936 (c) Except as provided under Subsections (6)(b) and (d):
- 1937 (i) the commission shall deposit daily with the state treasurer all revenue received under this section;
and
- 1939 (ii) the state treasurer shall credit monthly all revenue received under this section to the Marda Dillree
Corridor Preservation Fund under Section 72-2-117.
- 1941 (d)
- (i) Subject to Subsection (6)(d)(iii), all revenue received by the commission under Subsection (2)(a)(ii)
shall be paid to the fairpark district.
- 1943 (ii) Within 10 days after the fairpark district completes payment of the stadium contribution, the
fairpark district board shall deliver to the commission a written statement verifying that the fairpark
district has completed payment of the stadium contribution.
- 1947 (iii) Upon receipt of the written statement under Subsection (6)(d)(ii), the commission shall:
- 1949 (A) discontinue collecting revenue under Subsection (2)(a)(ii), beginning the first day of the calendar
quarter that is at least 90 days after the commission's receipt of the written statement;
- 1952 (B) discontinue distributing revenue under Subsection (2)(a)(ii) to the fairpark district, beginning the
first day of the calendar quarter that is at least 90 days after the commission's receipt of the written
statement; and
- 1955 (C) notify the Executive Appropriations Committee of the Legislature that the commission is
discontinuing collecting and distributing revenue under Subsection (2)(a)(ii).

1966 Section 16. **Effective date.**

Effective Date.

~~{ This }~~ Except as provided in Subsection (2), this bill takes effect ~~{ on }~~ May 7, 2025.

SB0336S02 compared with SB0336S03

1968 (2) The actions affecting the following sections take effect on July 1, 2025:

1969 (a) Section 51-9-902 (Effective 07/01/25); and

1970 (b) Section 59-12-103 (Effective 07/01/25).

1971 Section 17. **Coordinating S.B. 336 with S.B. 27.**

If S.B. 336, Utah Fairpark Area Investment and Restoration District Modifications, and S.B. 27, Motor Vehicle Division Amendments, both pass and become law, the Legislature intends that, on July 1, 2026, Subsection 59-12-103(4)(h) enacted in S.B. 27 be amended to read:

"(h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902 as follows:

(i) into the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902, an amount equal to the amount that was deposited into the Outdoor Adventure Infrastructure Restricted Account in fiscal year 2025; and

(ii) for any amount exceeding the amount described in Subsection (4)(h)(i), 50% into the Outdoor Adventure Infrastructure Restricted Account and 50% to the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201."

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