

HB0456S07

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Transient Room Tax Amendments
2025 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Bridger Bolinder
Senate Sponsor:Evan J. Vickers

General Description:

Highlighted Provisions:

- ▶ defines terms and modifies definitions;
- ▶ modifies the acceptable uses of transient room tax revenue;
- ▶ authorizes a county to enter into an interlocal agreement with a municipality within the county to share county transient room tax revenue;
- ▶ modifies reporting requirements on counties that impose transient room tax;
- ▶ provides that certain municipalities may appoint board members to a tourism tax advisory board;
- ▶ requires the state auditor to review a county's report on transient room tax and determine if the report is sufficient and compliant;
- ▶ modifies the maximum county tax rate on short-term rentals of tourist home, hotel, motel, or other court accommodations and services for counties of the second, third, fourth, fifth, and sixth class;

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- 21 ▸ extends an earmark on certain transient room tax revenue for a county of the first class;
- 22 ▸ modifies the state tax rate on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;
- 24 ▸ imposes an additional state tax on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services that take place within a county of the first class;
- 27 ▸ directs the State Tax Commission to distribute certain revenue the state collects on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;
- 30 ▸ extends the sunset on the State Search and Rescue Advisory Board;
- 31 ▸ creates a sunset review;
- 32 ▸ modifies the uses of the Transient Room Tax Fund;
- 33 ▸ establishes an outdoor recreation mitigation grant program within the Division of Outdoor Recreation;
- 35 ▸ creates the Outdoor Recreation Mitigation Grant Fund;
- 36 ▸ describes the criteria to apply for and receive an outdoor recreation mitigation grant;
- 37 ▸ describes the acceptable uses of an outdoor recreation mitigation grant;
- 38 ▸ requires the Division of Outdoor Recreation to provide a written report annually to the Revenue and Taxation and Political Subdivisions Interim committees;
- 40 ▸ repeals the sunset date on the Volunteer Emergency Medical Service Personnel Health Insurance Program; and
- 42 ▸ makes technical and conforming changes.

Money Appropriated in this Bill:

44 None

Other Special Clauses:

46 This bill provides a special effective date.

AMENDS:

49 **17-31-2** , as last amended by Laws of Utah 2023, Chapter 15 , as last amended by Laws of Utah 2023, Chapter 15

50 **17-31-5** , as last amended by Laws of Utah 2022, Chapter 360 , as last amended by Laws of Utah 2022, Chapter 360

51 **17-31-5.5** , as last amended by Laws of Utah 2023, Chapter 479 , as last amended by Laws of Utah 2023, Chapter 479

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52 **17-31-8** , as last amended by Laws of Utah 2018, Chapter 68 , as last amended by Laws of Utah
2018, Chapter 68

53 **17-36-37** , as last amended by Laws of Utah 2022, Chapter 288 , as last amended by Laws of Utah
2022, Chapter 288

54 **59-12-301** , as last amended by Laws of Utah 2015, Chapter 283 , as last amended by Laws of Utah
2015, Chapter 283

55 **59-28-102** , as enacted by Laws of Utah 2017, Chapter 166 , as enacted by Laws of Utah 2017,
Chapter 166

56 **59-28-103** , as last amended by Laws of Utah 2022, Chapter 68 , as last amended by Laws of Utah
2022, Chapter 68

57 **63I-1-253** , as last amended by Laws of Utah 2024, Third Special Session, Chapter 5 , as last
amended by Laws of Utah 2024, Third Special Session, Chapter 5

58 **63I-1-259** , as last amended by Laws of Utah 2024, Third Special Session, Chapter 5 , as last
amended by Laws of Utah 2024, Third Special Session, Chapter 5

59 **63N-3-403** , as last amended by Laws of Utah 2024, Chapter 268 , as last amended by Laws of Utah
2024, Chapter 268

60 **67-3-12** , as last amended by Laws of Utah 2023, Chapters 16, 502 , as last amended by Laws of
Utah 2023, Chapters 16, 502

61 **79-7-203** , as last amended by Laws of Utah 2023, Chapter 33 , as last amended by Laws of Utah
2023, Chapter 33

62 ENACTS:

63 **79-9-101** , Utah Code Annotated 1953 , Utah Code Annotated 1953

64 **79-9-102** , Utah Code Annotated 1953 , Utah Code Annotated 1953

65 **79-9-103** , Utah Code Annotated 1953 , Utah Code Annotated 1953

66 **79-9-104** , Utah Code Annotated 1953 , Utah Code Annotated 1953

67 **79-9-201** , Utah Code Annotated 1953 , Utah Code Annotated 1953

68 **79-9-202** , Utah Code Annotated 1953 , Utah Code Annotated 1953

69 **79-9-203** , Utah Code Annotated 1953 , Utah Code Annotated 1953

70 **79-9-301** , Utah Code Annotated 1953 , Utah Code Annotated 1953

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

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Section 1. Section **17-31-2** is amended to read:

17-31-2. Purposes of transient room tax and expenditure of revenue -- Purchase or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions -- Issuance of bonds.

(1) As used in this section:

~~[(a) "Aircraft" means the same as that term is defined in Section 72-10-102.]~~

~~[(b)] (a) "Airport" means the same as that term is defined in Section 72-10-102.~~

~~[(c) "Airport authority" means the same as that term is defined in Section 72-10-102.]~~

~~[(d)] (b) "Airport operator" means the same as that term is defined in Section 72-10-102.~~

(c) "Establishing and promoting" means an activity or related expense to encourage, solicit, advertise, or market in order to attract or enhance transient guest spending in a county for a purpose described in Subsection (3)(a).

(d) "Mitigation" means activity to address the direct impacts of tourism, recreation related to tourism, or conventions in a county, specifically sanitation and solid waste disposal, emergency medical services, search and rescue services, law enforcement, road repair, and road upgrades.

~~[(e) "Base year revenue" means the amount of revenue generated by a transient room tax and collected by a county for fiscal year 2018-19.]~~

~~[(f) "Base year promotion expenditure" means the amount of revenue generated by a transient room tax that a county spent for the purpose described in Subsection (2)(a) during fiscal year 2018-19.]~~

~~[(g) "Eligible town" means a town that:]~~

~~[(i) is located within a county that has a national park within or partially within the county's boundaries; and]~~

~~[(ii) imposes a resort communities tax authorized by Section 59-12-401.]~~

~~[(h) "Emergency medical services provider" means an eligible town, a special district, or a special service district.]~~

(i) "Tourism" means an activity to develop, encourage, solicit, or market tourism that attracts transient guests to the county, including planning, development, and advertising for the purpose described in Subsection (2)(a)(i).

(j) "Town" means a municipality that is classified as a town in accordance with Section 10-2-301.]

~~[(k)] (e) "Transient room tax" means a tax at a rate not to exceed [4.25%] the relevant rate authorized by Section 59-12-301.~~

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(2) Subject to the requirements of this section, a county legislative body may impose the transient room tax for a purpose described in Subsection (3).

(3) ~~[for the purposes of]~~ A county legislative body may expend revenue generated by the transient room tax imposed under this section and any revenue the county receives from the State Tax Commission under Section 59-28-103 only:

(a) for the purpose of establishing and promoting:

(i) tourism;~~[-or]~~

(ii) recreation~~[-]~~ ;

~~(iii)~~ film production[-and] ; or

~~(iv)~~ conventions;

(b) to pay for tourism- or recreation-related facilities in the county, including acquiring, leasing, constructing, furnishing, maintaining, or operating:

(i) convention meeting rooms;

(ii) exhibit halls;

(iii) visitor information centers;

(iv) museums;

(v) sports and recreation facilities including practice fields, stadiums, ~~[and]~~ arenas, and trails;

~~[(vi) related facilities;]~~

~~[(vii)]~~ (vi) [if a national park is located within or partially within the county's boundaries,] the following on any route to a recreation destination within the county, as designated by the county legislative body:

(A) transit service, including shuttle service; and

(B) parking infrastructure; and

~~[(viii)]~~ (vii) an airport, if[-]

~~[(A) the county is a county of the fourth, fifth, or sixth class; and]~~

~~[(B)]~~ the county is the airport operator of the airport;

(c) for the purpose of acquiring land, leasing land, or making payments for construction or infrastructure improvements required for or related to the ~~[purposes]~~ facilities listed in Subsection ~~[(2)(b)]~~ (3)(b);

(d) ~~[as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, paying for]~~ to pay mitigation costs, specifically:

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- 139 (i) solid waste disposal operations;
140 (ii) emergency medical services;
141 (iii) search and rescue activities;
142 (iv) law enforcement activities; and
143 (v) road repair and upgrade of:
144 (A) class B roads, as defined in Section 72-3-103;
145 (B) class C roads, as defined in Section 72-3-104; or
146 (C) class D roads, as defined in Section 72-3-105; and
147 (e) ~~[making-]~~ to make the annual payment of principal, interest, premiums, and necessary reserves for
any of the aggregate of bonds authorized under Subsection ~~[(5)]~~ (4).
149 ~~[(3)~~
(a) ~~The county legislative body of a county that imposes a transient room tax at a rate of 3% or less may
expend the revenue generated as provided in Subsection (4), after making any reduction required by
Subsection (6).]~~
152 ~~[(b) The county legislative body of a county that imposes a transient room tax at a rate that exceeds 3%
or increases the rate of transient room tax above 3% may expend:]~~
154 ~~[(i) the revenue generated from the transient room tax at a rate of 3% as provided in Subsection (4),
after making any reduction required by Subsection (6); and]~~
156 ~~[(ii) the revenue generated from the portion of the rate that exceeds 3%:]~~
157 ~~[(A) for any combination of the purposes described in Subsections (2) and (5); and]~~
158 ~~[(B) regardless of the limitation on expenditures for the purposes described in Subsection (4).]~~
160 ~~[(4) Subject to Subsections (6) and (7), a county may not expend more than 1/3 of the revenue
generated by a rate of transient room tax that does not exceed 3%, for any combination of the
purposes described in Subsections (2)(b) through (2)(e).]~~
163 ~~[(5)]~~ (4)
~~[(a)]~~ The county legislative body may issue bonds or cause bonds to be issued, as permitted by law, to
pay all or part of any costs incurred for the purposes set forth in Subsections ~~[(2)(b)]~~ (3)(b) through
~~[(2)(d)]~~ (3)(d) that are permitted to be paid from bond proceeds.
167 ~~[(b) If a county legislative body does not need the revenue generated by the transient room tax for
payment of principal, interest, premiums, and reserves on bonds issued as provided in Subsection~~

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(2)(e), the county legislative body shall expend that revenue for the purposes described in Subsection (2), subject to the limitation of Subsection (4).]

172 [(6)

(a) In addition to the purposes described in Subsection (2), a county legislative body:]

173 [(i) may expend up to 4% of the total revenue generated by a transient room tax to pay a provider for emergency medical services in one or more eligible towns; and]

175 [(ii) may expend up to 10% of the total revenue generated by a transient room tax for visitor management and destination development if:]

177 [(A) a national park is located within or partially within the county's boundaries; and]

179 [(B) the county's tourism tax advisory board created under Subsection 17-31-8(1)(a) or the substantially similar body as described in Subsection 17-31-8(1)(b) has prioritized and recommended the use of the revenue in accordance with Subsection 17-31-8(4).]

183 [(b) A county legislative body shall reduce the amount that the county is authorized to expend for the purposes described in Subsection (4) by subtracting the amount of transient room tax revenue expended in accordance with Subsection (6)(a) from the amount of revenue described in Subsection (4).]

187 [(7)

(a) Except as provided in Subsection (7)(b), a county legislative body in a county of the fourth, fifth, or sixth class shall expend the revenue generated by a transient room tax as follows:]

190 [(i) an amount equal to the county's base year promotion expenditure for the purpose described in Subsection (2)(a)(i);]

192 [(ii) an amount equal to the difference between the county's base year revenue and the county's base year promotion expenditure in accordance with Subsections (3) through (6); and]

195 [(iii)

(A) 37% of the revenue that exceeds the county's base year revenue for the purpose described in Subsection (2)(a)(i); and]

197 [(B) subject to Subsection (7)(c), 63% of the revenue that exceeds the county's base year revenue for any combination of the purposes described in Subsections (2)(a)(ii) through (e) or to pay an emergency medical services provider for emergency medical services in one or more eligible towns.]

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~~[(b) A county legislative body in a county of the fourth, fifth, or sixth class with one or more national recreation areas administered by the National Park Service or the Forest Service or national parks within or partially within the county's boundaries shall expend the revenue generated by a transient room tax as follows:]~~

~~[(i) for a purpose described in Subsection (2)(a) and subject to the limitation described in Subsection (7)(d), the greater of:]~~

~~[(A) an amount equal to the county's base year promotion expenditure; or]~~

~~[(B) 37% of the transient room tax revenue; and]~~

~~[(ii) the remainder of the transient room tax not expended in accordance with Subsection (7)(b)(i) for any combination of the purposes described in Subsection (2) and, subject to the limitation described in Subsection (7)(c), Subsection (6).]~~

~~[(e) A county legislative body in a county of the fourth, fifth, or sixth class may not:]~~

~~[(i) expend more than 4% of the revenue generated by a transient room tax to pay an emergency medical services provider for emergency medical services in one or more eligible towns; or]~~

~~[(ii) expend revenue generated by a transient room tax for the purpose described in Subsection (2)(c) in an amount that exceeds the county's base year promotion expenditure.]~~

~~[(d) A county legislative body may not expend more than 1/5 of the revenue described in Subsection (7)(b)(i) for a purpose described in Subsection (2)(a)(ii).]~~

~~[(e) The provisions of this Subsection (7) apply notwithstanding any other provision of this section.]~~

~~[(f) If the total amount of revenue generated by a transient room tax in a county of the fourth, fifth, or sixth class is less than the county's base year promotion expenditure:]~~

~~[(i) Subsections (7)(a) through (d) do not apply; and]~~

~~[(ii) the county legislative body shall expend the revenue generated by the transient room tax in accordance with Subsections (3) through (6).]~~

~~(5)~~

~~(a) Activity described in Subsection (3)(a) is exclusive of activity described in Subsection (3)(b) or (c).~~

~~(b) A county may not distribute revenue generated by the transient room tax imposed under this section to a large public transit district, as that term is defined in Section 17B-2a-802.~~

~~(6) A county that generates \$1 million or more in revenue from a transient room tax imposed under this section in the preceding calendar year:~~

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(a) shall expend, at a minimum, the revenue the county generates from the first 2% of the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and

(b) may expend the remainder of the revenue the county generates from a transient room tax on any purpose described in Subsection (3).

(7) A county that generates \$500,000 or more but less than \$1 million in revenue from a transient room tax imposed under this section in the preceding calendar year:

(a) shall expend, at a minimum, the revenue the county generates from the first 1% of the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and

(b) may expend the remainder of the revenue the county generates from a transient room tax on any purpose described in Subsection (3).

(8) A county that is not described in Subsection (6) or (7) may expend the revenue the county generates from a transient room tax on any purpose described in Subsection (3).

(9) The legislative body of a county may cause revenue generated by a transient room tax to be expended by a municipality within the county if:

(a) the revenue the county shares with the municipality is not required to be spent by the county for a purpose described in Subsection (3)(a);

(b) the county and municipality enter into an interlocal agreement:

(i) governing the use of the revenue; and

(ii) requiring the municipality to report the municipality's expenditures of the revenue to the county; and

(c) the municipality receiving revenue generated by the county's transient room tax agrees to and expends the revenue for a purpose described in Subsection (3).

Section 2. Section **17-31-5** is amended to read:

17-31-5. General powers and duties of a county legislative body related to the transient room tax.

(1) The legislative body of each county that imposes a transient room tax in accordance with Section 17-31-2:

(a) shall, except as provided in Subsection (2), at least annually consider the priorities and recommendations of the county's tourism tax advisory board created under Subsection 17-31-8(1) (a) or the substantially similar body as described in Subsection 17-31-8(1)(b) in one or more public meetings before finalizing decisions on expenditures of revenue from the transient room tax in each fiscal year;

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(b) shall prepare and provide the annual written report for each fiscal year as described in Section 17-31-5.5; and

(c) may do and perform any and all other acts and things necessary, ~~[convenient,]~~desirable, or appropriate to carry out the provisions of ~~[Sections 17-31-2 through 17-31-5.5]~~ this chapter.

(2) Subsection (1)(a) does not apply to the legislative body of a county if:

(a) the legislative body of the county has entered into a written contract with a substantially similar body to a tourism tax advisory board as described in Subsection 17-31-8(1)(b); and

(b) the written contract described in Subsection (2)(a) clearly delineates how the expenditures of revenue from the transient room tax are to be spent.

Section 3. Section **17-31-5.5** is amended to read:

17-31-5.5. Report by county legislative body -- Content.

(1) The legislative body of each county that imposes a transient room tax under Section 59-12-301 or a tourism, recreation, cultural, convention, and airport facilities tax under Section 59-12-603 shall:

(a) ensure that the annual financial report required by Section 17-36-37 includes a breakdown of expenditures:

(i) for revenue generated by the transient room tax, according to the allowable expenditure categories described in Subsection 17-31-2(3); and

(ii) for revenue generated by the tourism, recreation, cultural, convention, and airport facilities tax, according to the allowable expenditure categories described in Sections 59-12-602 and 59-12-603; and

(b) prepare annually a written report in accordance with Subsection (2).

~~[(2) The report described in Subsection (1) shall include a breakdown of expenditures into the following categories:]~~

~~[(a) for the transient room tax, identification of expenditures for:]~~

~~[(i) establishing and promoting:]~~

~~[(A) recreation;]~~

~~[(B) tourism;]~~

~~[(C) film production; and]~~

~~[(D) conventions;]~~

~~[(ii) acquiring, leasing, constructing, furnishing, or operating:]~~

~~[(A) convention meeting rooms;]~~

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301 ~~[(B) exhibit halls;]~~
302 ~~[(C) visitor information centers;]~~
303 ~~[(D) museums; and]~~
304 ~~[(E) related facilities;]~~
305 ~~[(iii) acquiring or leasing land required for or related to the purposes listed in Subsection (2)(a)(ii);]~~
307 ~~[(iv) mitigation costs as identified in Subsection 17-31-2(2)(d); and]~~
308 ~~[(v) making the annual payment of principal, interest, premiums, and necessary reserves for any or the~~
 ~~aggregate of bonds issued to pay for costs referred to in Subsections 17-31-2(2)(e) and (5)(a); and]~~
311 ~~[(b) for the tourism, recreation, cultural, convention, and airport facilities tax, identification of~~
 ~~expenditures for;]~~
313 ~~[(i) financing tourism promotion, which means an activity to develop, encourage, solicit, or market~~
 ~~tourism that attracts transient guests to the county, including planning, product development, and~~
 ~~advertising;]~~
316 ~~[(ii) the development, operation, and maintenance of the following facilities as defined in Section~~
 ~~59-12-602:]~~
318 ~~[(A) an airport facility;]~~
319 ~~[(B) a convention facility;]~~
320 ~~[(C) a cultural facility;]~~
321 ~~[(D) a recreation facility; and]~~
322 ~~[(E) a tourist facility;]~~
323 ~~[(iii) mitigation costs as identified in Subsection 59-12-603(2)(b); and]~~
324 ~~[(iv) a pledge as security for evidences of indebtedness under Subsection 59-12-603(3).]~~
326 ~~[(3)]~~ (2)
 ~~(a)~~ For the transient room tax, the written report described in Subsection ~~[(1)]~~ (1)(b) shall include[a
 breakdown of each expenditure described in Subsection (2)(a)(i), including]:
329 ~~[(a)]~~ (i) ~~[whether the expenditure was used for in-state and out-of-state promotion efforts]~~ a
 breakdown of promotion expenditures;
331 ~~[(b) an explanation of how the expenditure targeted a cost created by tourism; and]~~
332 ~~[(c) an accounting of the expenditure showing that the expenditure was used only for costs directly~~
 ~~related to a cost created by tourism.]~~

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(ii) if the county caused revenue generated by the transient room tax to be expended by a municipality within the county, as described in Subsection 17-31-2(9), a description:

(A) of each interlocal agreement the county entered into with a municipality; and

(B) the amount of revenue the county shared with a municipality pursuant to an interlocal agreement;

(iii) the number of search and rescue efforts conducted by the county in the previous fiscal year;

(iv) the total cost of search and rescue efforts and emergency medical services that were related to tourism or recreation within the eligible county in the previous fiscal year;

(v) a description of any factors that made a search and rescue effort or emergency medical service more expensive or difficult, including the condition of roads within the county;

(vi) what money, if any, the county was able to recover in the previous fiscal year from an individual on whose behalf the county incurred the cost of search and rescue or emergency medical services; and

(vii)

(A) data on the percentages of individuals on whose behalf the county incurred the cost of search and rescue or emergency medical services who were in-state visitors to the county, out-of-state visitors to the county, or residents of the county; and

(B) if data described in Subsection (2)(a)(vii)(A) is unavailable regarding an individual on whose behalf the county incurred the cost of search and rescue or emergency medical services, the number of individuals whose data described in Subsection (2)(a)(vii)(A) is unavailable.

(b) The state auditor, in consultation with the Utah Office of Tourism created in Section 63N-7-102, shall:

(i) create a form for a financial report and a form for a written report required under this section;

(ii) designate at least one employee within the state auditor's office to serve as the point of contact for counties preparing a financial report or written report under this section; and

(iii) if the state auditor's office determines it is advisable, create written guidance to assist counties in preparing a financial report or written report under this section.

[(4)] (3) On or before October 1, the county legislative body shall provide a copy of the annual written report described in Subsection [(1)] (1)(b) for the previous fiscal year to[:] the state auditor.

[(a) the Utah Office of Tourism within the Governor's Office of Economic Opportunity;]

[(b) the county's tourism tax advisory board; and]

[(c) the Office of the Legislative Fiscal Analyst.]

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Section 4. Section **17-31-8** is amended to read:

17-31-8. Tourism tax advisory boards.

(1)

(a) Except as provided in Subsection (1)(b), any county that collects the following taxes shall operate a tourism tax advisory board:

(i) the tax allowed under Section 59-12-301; or

(ii) the tax allowed under Section 59-12-603.

(b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the county has an existing board, council, committee, convention visitor's bureau, or body that substantially conforms with Subsections (2), (3), and (4).

(2) A tourism tax advisory board created under Subsection (1) shall consist of at least five members.

(3)

(a) A tourism tax advisory board shall be composed of the following members that are residents of the county:

~~[(a)]~~ (i) a majority of the members shall be current employees of entities in the county that are subject to the taxes referred to in Section 59-12-301 or 59-12-603; and

~~[(b)]~~ (ii) ~~[the balance]~~ at least two of the board's membership shall be employees of recreational facilities, convention facilities, museums, cultural attractions, or other tourism related industries located within the county.

(b) A tourism tax advisory board may add additional members to the board, including board members who represent the interests of municipalities in the county.

(c) If a county generates 50% or more of the county's revenue generated by the imposition of a tax described in Subsection (1)(a)(i) within one municipality in the county, the tourism tax advisory board for that county shall include a board member to represent the interests of the municipality.

(4)

(a) Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section 59-12-301 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.

(b) Each tourism tax advisory board in a county operating under the county commission form of government under Section 17-52a-201 or the expanded county commission form under Section

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17-52a-202 shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section 59-12-603 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.

(5) A member of any county tourism tax advisory board:

(a) may not receive compensation or benefits for the member's services; and

(b) may receive per diem and travel expenses incurred in the performance of the member's official duties, in accordance with Section 11-55-103.

Section 5. Section **17-36-37** is amended to read:

17-36-37. Finance officer -- Annual financial statement -- Contents -- Duties of state auditor.

(1) The finance officer of each county, within 180 days after the close of each fiscal period, or, for a county that has adopted a fiscal period that is a biennial period, within 180 days after both the midpoint and the close of the fiscal period, except as provided by Section 17-36-38, shall prepare and make available to the governing body an annual financial report that shall contain:

(a) a statement of revenues and expenditures and a comparison with the budget of the county general fund, similar statements of all other funds for which budgets are required, and statements of revenues and expenditures or of income and expense for all other operating funds of the county;

(b) a balance sheet of each fund and a combined balance sheet of all funds as of:

(i) for a county that has adopted a fiscal period that is a biennial period, the midpoint and the close of the fiscal period; and

(ii) for each other county, the close of the fiscal period; or

(c) any other reports the governing body may require, including work performance data, tax levies, taxable values, details of bonded indebtedness, and historical facts of interest to the governing body and the public.

(2) Copies of the annual report shall be furnished to the state auditor and made a matter of public record in the office of the finance officer.

(3) The statement of revenues and expenditures described in Subsection (1)(a) shall specifically identify when revenue is restricted for only statutorily authorized expenditures, including:

(a) transient room tax, according to the expenditure authorizations described in Section 17-31-2; and

(b) tourism, recreation, cultural, convention, and airport facilities tax, according to the expenditure authorizations described in Sections 59-12-602 and 59-12-603.

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- 442 (4) The state auditor:
- 443 (a) may provide guidance to the finance officer of each county to ensure uniform reporting across
- 445 counties;
- 447 (b) may include the information described in Subsection (3) on the public finance website described in
- 449 Section 67-3-12;
- 451 (c) shall, on a regular basis determined by the state auditor, evaluate a county's annual financial report
- 453 in regard to revenues and expenditures described in Subsection (3) and determine whether a county's
- 455 reporting is sufficient to ensure transparency and accountability; and
- 457 (d) shall, upon receipt of a county's written report under Section 17-31-5.5 and in conjunction with
- 459 evaluating the information described in Subsection (3), determine if a county is compliant with the
- 461 expenditure authorizations described in Sections 17-31-2, 59-12-602, and 59-12-603.
- 463 (5) If the state auditor determines under Subsection (4)(c) that a county is not sufficiently reporting or
- 465 determines under Subsection (4)(d) that a county is not compliant, the state auditor:
- 467 (a) shall provide the county finance officer with written notice of the determination, including the
- 469 rationale for the determination; and
- 471 (b) shall provide the county finance officer with an opportunity to respond to the determination in
- 473 writing, including an opportunity to correct any deficiencies identified by the state auditor.
- 475 (6) If the auditor determines, after providing a county with an opportunity to respond and correct any
- 477 deficiencies as described in Subsection (5)(b), that a county is still not in compliance with this
- 479 section, the auditor:
- 481 (a) shall provide notice of the determination to the Division of Outdoor Recreation created in Section
- 483 79-7-201;
- 485 (b) may provide notice to the Revenue and Taxation Interim Committee and the Political Subdivisions
- 487 Interim Committee, or if the Legislature is in session, the Legislative Management Committee; and
- 489 (c) may take any action authorized in Section 51-2a-401 or other provision of law.
- 491 Section 6. Section **59-12-301** is amended to read:
- 493 **59-12-301. Transient room tax -- Rate -- Expenditure of revenues -- Enactment or repeal of**
- 495 **tax -- Tax rate change -- Effective date -- Notice requirements.**
- 497 (1)
- 499 (a) A county legislative body may impose a tax on charges for the accommodations and services
- 501 described in Subsection 59-12-103(1)(i) at a rate of not to exceed:

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- 477 (i) 4.25% beginning on or after October 1, 2006[-] ; and
478 (ii) for counties of the second, third, fourth, fifth, or sixth class, 4.5% beginning on or after July 1,
2025.
- 480 (b) Subject to Subsection (2), the revenues raised from the tax imposed under Subsection (1)(a) shall be
used for the purposes listed in Section 17-31-2.
- 482 (c) The tax imposed under Subsection (1)(a) shall be in addition to the tax imposed under Part 6,
Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act.
- 485 (2)
- (a) If a county legislative body of a county of the first class imposes a tax under this section, beginning
on July 1, 2007, and ending on June 30, 2027, each year the first 15% of the revenues collected from
the tax authorized by Subsection (1)(a) within that county shall be:
- 489 [~~(a)~~] (i) deposited into the Transient Room Tax Fund created by Section 63N-3-403; and
491 [~~(b)~~] (ii) expended as provided in Section 63N-3-403.
- 492 (b) If a county legislative body of a county of the first class imposes a tax under this section, beginning
on July 1, 2027, and ending on June 30, 2047, each year the first 7.5% of the revenues collected
from the tax authorized by Subsection (1)(a) within that county shall be:
- 496 (i) deposited into the Transient Room Tax Fund created by Section 63N-3-403; and
497 (ii) expended as provided in Section 63N-3-403.
- 498 (3) Subject to Subsection (4), a county legislative body:
- 499 (a) may increase or decrease the tax authorized under this part; and
500 (b) shall regulate the tax authorized under this part by ordinance.
- 501 (4)
- (a) For purposes of this Subsection (4):
- 502 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County Consolidations
and Annexations.
- 504 (ii) "Annexing area" means an area that is annexed into a county.
- 505 (b)
- (i) Except as provided in Subsection (4)(c), if, on or after July 1, 2004, a county enacts or repeals a tax
or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:
- 508 (A) on the first day of a calendar quarter; and
509

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(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (4)(b)(ii) from the county.

511 (ii) The notice described in Subsection (4)(b)(i)(B) shall state:

512 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

514 (B) the statutory authority for the tax described in Subsection (4)(b)(ii)(A);

515 (C) the effective date of the tax described in Subsection (4)(b)(ii)(A); and

516 (D) if the county enacts the tax or changes the rate of the tax described in Subsection (4)(b)(ii)(A), the rate of the tax.

518 (c)

(i) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection (4)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:

521 (A) that begins after the effective date of the enactment of the tax or the tax rate increase; and

523 (B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under this section.

525 (ii) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection (4)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:

528 (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and

530 (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 this section.

532 (iii) Subsections (4)(c)(i) and (ii) apply to transactions subject to a tax under Subsection 59-12-103(1) (i).

534 (d)

(i) Except as provided in Subsection (4)(e), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or a change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

538 (A) on the first day of a calendar quarter; and

539 (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (4)(d)(ii) from the county that annexes the annexing area.

542 (ii) The notice described in Subsection (4)(d)(i)(B) shall state:

543 (A) that the annexation described in Subsection (4)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

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- (B) the statutory authority for the tax described in Subsection (4)(d)(ii)(A);
- (C) the effective date of the tax described in Subsection (4)(d)(ii)(A); and
- (D) if the county enacts the tax or changes the rate of the tax described in Subsection (4)(d)(ii)(A), the rate of the tax.
- (e)
- (i) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection (4)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:
- (A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
- (B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under this section.
- (ii) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection (4)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
- (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
- (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 this section.
- (iii) Subsections (4)(e)(i) and (ii) apply to transactions subject to a tax under Subsection 59-12-103(1) (i).

Section 7. Section **59-28-102** is amended to read:

59-28-102. Definitions.

As used in this chapter:

- (1) "Agreement" means the same as that term is defined in Section 59-12-102.
- (2) "Certified service provider" means the same as that term is defined in Section 59-12-102.
- (3) "Initial rate" means a rate of 0.32%.
- ~~[(3)]~~ (4) "Model 2 seller" means the same as that term is defined in Section 59-12-102.
- ~~[(4)]~~ (5) "Purchaser" means the same as that term is defined in Section 59-12-102.
- ~~[(5)]~~ (6) "Sales price" means the same as that term is defined in Section 59-12-102.
- (7) "Secondary rate" means a rate of 0.75%.
- ~~[(6)]~~ (8) "Seller" means the same as that term is defined in Section 59-12-102.

Section 8. Section **59-28-103** is amended to read:

59-28-103. Imposition -- Rate -- Revenue distribution.

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(1) Subject to the other provisions of this chapter, the state shall impose a tax on the transactions described in Subsection 59-12-103(1)(i) at~~[a rate of .32%]~~ :

(a) the initial rate; and

(b) the secondary rate.

(2) The tax imposed under this chapter is in addition to any other taxes imposed on the transactions described in Subsection 59-12-103(1)(i).

(3)

(a)

(i) Subject to Subsection (3)(a)(ii), the commission shall deposit 6% of the revenue the state collects from the tax under this chapter at the initial rate into the Hospitality and Tourism Management Education Account created in Section 53F-9-501 to fund the Hospitality and Tourism Management Career and Technical Education Pilot Program created in Section 53E-3-515.

(ii) The commission may not deposit more than \$300,000 into the Hospitality and Tourism Management Education Account under Subsection (3)(a)(i) in a fiscal year.

(b) Except for the amount deposited into the Hospitality and Tourism Management Education Account under Subsection (3)(a) and the administrative charge retained under Subsection 59-28-104(4), the commission shall deposit ~~[any]~~ the remainder of the revenue the state collects from the tax under this chapter at the initial rate into the Outdoor Recreation Infrastructure Account created in Section 79-8-106 to fund:

(i) the Outdoor Recreational Infrastructure Grant Program created in Section 79-8-401; and

(ii) the Recreation Restoration Infrastructure Grant Program created in Section 79-8-202.

(4)

(a) The commission shall deposit 33% of the revenue the state collects from the tax at the secondary rate into the Outdoor Recreation Mitigation Grant Fund created in Section 79-9-103.

(b) The commission shall distribute the remaining revenue the state collects from the tax under this chapter at the secondary rate to the Division of Finance, which shall transfer the revenue into the General Fund.

(5)

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(a) In addition to the imposition of tax described in Subsection (1), the state shall impose a tax at the rate of 0.25% on the transactions described in Subsection 59-12-103(1)(i) that take place within a county of the first class.

(b) The commission shall distribute the revenue the state collects from the tax described in Subsection (5)(a) to the Division of Finance, which shall transfer the revenue into the Transient Room Tax Fund created in Section 63N-3-403.

Section 9. Section **63I-1-253** is amended to read:

63I-1-253. Repeal dates: Titles 53 through 53G.

(1) Section 53-1-122, Road Rage Awareness and Prevention Restricted Account, is repealed July 1, 2028.

(2) Section 53-2a-105, Emergency Management Administration Council created -- Function -- Composition -- Expenses, is repealed July 1, 2029.

(3) Section 53-2a-1103, Search and Rescue Advisory Board -- Members -- Compensation, is repealed July 1, [2027] 2030.

(4) Section 53-2a-1104, General duties of the Search and Rescue Advisory Board, is repealed July 1, 2027.

(5) Title 53, Chapter 2a, Part 15, Grid Resilience Committee, is repealed July 1, 2027.

(6) Section 53-2d-104, State Emergency Medical Services Committee -- Membership -- Expenses, is repealed July 1, 2029.

~~[(7) Section 53-2d-703, Volunteer Emergency Medical Service Personnel Health Insurance Program -- Creation -- Administration -- Eligibility -- Benefits -- Rulemaking -- Advisory board, is repealed July 1, 2027.]~~

~~[(8)]~~ (7) Section 53-5-703, Board -- Membership -- Compensation -- Terms -- Duties, is repealed July 1, 2029.

~~[(9)]~~ (8) Section 53-11-104, Board, is repealed July 1, 2029.

~~[(10)]~~ (9) Section 53-22-104.1, School Security Task Force -- Membership -- Duties -- Per diem -- Report -- Expiration, is repealed December 31, 2025.

~~[(11)]~~ (10) Section 53-22-104.2, The School Security Task Force -- Education Advisory Board, is repealed December 31, 2025.

~~[(12)]~~ (11) Subsection 53B-1-301(1)(j), regarding the Higher Education and Corrections Council, is repealed July 1, 2027.

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- 640 ~~[(13)]~~ (12) Section 53B-7-709, Five-year performance goals, is repealed July 1, 2027.
- 641 ~~[(14)]~~ (13) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed July 1,
2028.
- 643 ~~[(15)]~~ (14) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.
- 644 ~~[(16)]~~ (15) Section 53B-17-1203, SafeUT and School Safety Commission established -- Members, is
repealed January 1, 2030.
- 646 ~~[(17)]~~ (16) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.
- 647 ~~[(18)]~~ (17) Title 53B, Chapter 18, Part 17, Food Security Council, is repealed July 1, 2027.
- 648 ~~[(19)]~~ (18) Title 53B, Chapter 18, Part 18, Electrification of Transportation Infrastructure Research
Center, is repealed July 1, 2028.
- 650 ~~[(20)]~~ (19) Title 53B, Chapter 35, Higher Education and Corrections Council, is repealed July 1, 2027.
- 652 ~~[(21)]~~ (20) Subsection 53C-3-203(4)(b)(vii), regarding the distribution of money from the Land
Exchange Distribution Account to the Geological Survey for test wells and other hydrologic studies
in the West Desert, is repealed July 1, 2030.
- 655 ~~[(22)]~~ (21) Subsection 53E-1-201(1)(q), regarding the Higher Education and Corrections Council, is
repealed July 1, 2027.
- 657 ~~[(23)]~~ (22) Subsection 53E-2-304(6), regarding foreclosing a private right of action or waiver of
governmental immunity, is repealed July 1, 2027.
- 659 ~~[(24)]~~ (23) Subsection 53E-3-503(5), regarding coordinating councils for youth in care, is repealed July
1, 2027.
- 661 ~~[(25)]~~ (24) Subsection 53E-3-503(6), regarding coordinating councils for youth in care, is repealed July
1, 2027.
- 663 ~~[(26)]~~ (25) Subsection 53E-4-202(8)(b), regarding a standards review committee, is repealed January 1,
2028.
- 665 ~~[(27)]~~ (26) Section 53E-4-203, Standards review committee, is repealed January 1, 2028.
- 666 ~~[(28)]~~ (27) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission, is repealed
July 1, 2033.
- 668 ~~[(29)]~~ (28) Subsection 53E-7-207(7), regarding a private right of action or waiver of governmental
immunity, is repealed July 1, 2027.
- 670 ~~[(30)]~~ (29) Section 53F-2-420, Intensive Services Special Education Pilot Program, is repealed July 1,
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- 672 ~~[(31)]~~ (30) Section 53F-5-214, Grant for professional learning, is repealed July 1, 2025.
- 673 ~~[(32)]~~ (31) Section 53F-5-215, Elementary teacher preparation grant, is repealed July 1, 2025.
- 675 ~~[(33)]~~ (32) Section 53F-5-219, Local Innovations Civics Education Pilot Program, is repealed July 1,
2025.
- 677 ~~[(34)]~~ (33) Title 53F, Chapter 10, Part 2, Capital Projects Evaluation Panel, is repealed July 1, 2027.
- 679 ~~[(35)]~~ (34) Subsection 53G-4-608(2)(b), regarding the Utah Seismic Safety Commission, is repealed
January 1, 2025.
- 681 ~~[(36)]~~ (35) Subsection 53G-4-608(4)(b), regarding the Utah Seismic Safety Commission, is repealed
January 1, 2025.
- 683 ~~[(37)]~~ (36) Section 53G-9-212, Drinking water quality in schools, is repealed July 1, 2027.
- 684 Section 10. Section **63I-1-259** is amended to read:
- 685 **63I-1-259. Repeal dates: Title 59.**
- 686 (1) Subsection 59-1-403(4)(aa), regarding a requirement for the State Tax Commission to inform the
Department of Workforce Services whether an individual claimed a federal earned income tax
credit, is repealed July 1, 2029.
- 689 (2) Section 59-7-618.1, Tax credit related to alternative fuel heavy duty vehicles, is repealed July 1,
2029.
- 691 (3) Section 59-9-102.5, Offset for occupational health and safety related donations, is repealed
December 31, 2030.
- 693 (4) Section 59-10-1033.1, Tax credit related to alternative fuel heavy duty vehicles, is repealed July 1,
2029.
- 695 ~~(5)~~ Subsection 59-28-103(5) is repealed July 1, 2047.
- 696 Section 11. Section **63N-3-403** is amended to read:
- 697 **63N-3-403. Transient Room Tax Fund -- Source of revenues -- Interest -- Expenditure or
pledge of revenues.**
- 699 (1) There is created a fiduciary fund held by the state in a purely custodial capacity known as the
Transient Room Tax Fund.
- 701 (2)
- (a) The fund shall be funded by the portion of the sales and use tax imposed by a county of the first
class described in Subsection 59-12-301(2) and the revenue generated by the tax described in
Subsection 59-28-103(5).

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- 704 (b)
- (i) The fund shall earn interest.
- 705 (ii) Any interest earned on fund money shall be deposited into the fund.
- 706 (3)
- (a) [Subject-] Before July 1, 2027, and subject to Subsection (3)(b), the executive director shall expend or pledge the money deposited into the fund:
- 708 (i) to mitigate the impacts of traffic and parking relating to a convention facility within a county of the first class;
- 710 (ii) for a purpose listed in Section 17-31-2, except that any requirements in Section 17-31-2 for the expenditure of money do not apply; or
- 712 (iii) for a combination of Subsections (3)(a)(i) and (ii).
- 713 (b) The executive director may not expend more than \$20,000,000 in total to mitigate the impacts of traffic and parking relating to a convention facility within a county of the first class.
- 716 (4) Beginning on July 1, 2027, the executive director shall expend or pledge the money deposited into the fund for:
- 718 (a) the benefit of a city of the first class:
- 719 (i) in a county of the first class;
- 720 (ii) with a convention center; and
- 721 (iii) that is not a capital city; and
- 722 (b) a purpose listed in Section 17-31-2, except that any requirements in Section 17-31-2 for the expenditure of money do not apply.
- 724 Section 12. Section **67-3-12** is amended to read:
- 725 **67-3-12. Utah Public Finance Website -- Establishment and administration -- Records disclosure -- Exceptions.**
- 727 (1) As used in this section:
- 728 (a)
- (i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same as that term is defined in Section 63E-1-102.
- 730 (ii) "Independent entity" includes an entity that is part of an independent entity described in Subsection (1)(a)(i), if the entity is considered a component unit of the independent entity under the governmental accounting standards issued by the Governmental Accounting Standards Board.

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- 734 (iii) "Independent entity" does not include the Utah State Retirement Office created in Section
49-11-201.
- 736 (b) "Local education agency" means a school district or charter school.
- 737 (c) "Participating local entity" means:
- 738 (i) a county;
- 739 (ii) a municipality;
- 740 (iii) the State Fair Park Authority, created in Section 11-68-201;
- 741 (iv) a special district under Title 17B, Limited Purpose Local Government Entities - Special Districts;
- 743 (v) a special service district under Title 17D, Chapter 1, Special Service District Act;
- 744 (vi) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;
- 745 (vii) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District Act;
- 747 (viii) except for a taxed interlocal entity as defined in Section 11-13-602:
- 748 (A) an interlocal entity as defined in Section 11-13-103;
- 749 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or
- 750 (C) any project, program, or undertaking entered into by interlocal agreement in accordance with Title
11, Chapter 13, Interlocal Cooperation Act;
- 752 (ix) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is part of an entity
described in Subsections (1)(c)(i) through (viii), if the entity is considered a component unit of the
entity described in Subsections (1)(c)(i) through (viii) under the governmental accounting standards
issued by the Governmental Accounting Standards Board; or
- 757 (x) a conservation district under Title 17D, Chapter 3, Conservation District Act.
- 758 (d)
- (i) "Participating state entity" means the state of Utah, including its executive, legislative, and judicial
branches, its departments, divisions, agencies, boards, commissions, councils, committees, and
institutions.
- 761 (ii) "Participating state entity" includes an entity that is part of an entity described in Subsection (1)(d)
(i), if the entity is considered a component unit of the entity described in Subsection (1)(d)(i) under
the governmental accounting standards issued by the Governmental Accounting Standards Board.
- 765 (e) "Public finance website" or "website" means the website established by the state auditor in
accordance with this section.

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(f) "Public financial information" means each record that is required under this section or by rule made by the Office of the State Auditor under Subsection (9) to be made available on the public finance website, a participating local entity's website, or an independent entity's website.

(g) "Qualifying entity" means:

(i) an independent entity;

(ii) a participating local entity;

(iii) a participating state entity;

(iv) a local education agency;

(v) a state institution of higher education as defined in Section 53B-3-102;

(vi) the Utah Educational Savings Plan created in Section 53B-8a-103;

(vii) the Utah Housing Corporation created in Section 63H-8-201;

(viii) the School and Institutional Trust Lands Administration created in Section 53C-1-201;

(ix) the Utah Capital Investment Corporation created in Section 63N-6-301; or

(x) a URS-participating employer.

(h)

(i) "URS-participating employer" means an entity that:

(A) is a participating employer, as that term is defined in Section 49-11-102; and

(B) is not required to report public financial information under this section as a qualifying entity described in Subsections (1)(g)(i) through (ix).

(ii) "URS-participating employer" does not include:

(A) the Utah State Retirement Office created in Section 49-11-201;

(B) an insurer that is subject to the disclosure requirements of Section 31A-4-113; or

(C) a withdrawing entity.

(i)

(i) "Withdrawing entity" means:

(A) an entity that elects to withdraw from participation in a system or plan under Title 49, Chapter 11, Part 6, Procedures and Records;

(B) until the date determined under Subsection 49-11-626(2)(a), a public employees' association that provides the notice of intent described in Subsection 49-11-626(2)(b); and

(C) beginning on the date determined under Subsection 49-11-626(2)(a), a public employees' association that makes an election described in Subsection 49-11-626(3).

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- 801 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in Sections 49-11-623
and 49-11-624.
- 803 (2) The state auditor shall establish and maintain a public finance website in accordance with this
section.
- 805 (3) The website shall:
- 806 (a) permit Utah taxpayers to:
- 807 (i) view, understand, and track the use of taxpayer dollars by making public financial information
available on the Internet for participating state entities, independent entities, participating local
entities, and URS-participating employers, using the website; and
- 811 (ii) link to websites administered by participating local entities, independent entities, or URS-
participating employers that do not use the website for the purpose of providing public financial
information as required by this section and by rule made under Subsection (9);
- 815 (b) allow a person that has Internet access to use the website without paying a fee;
- 816 (c) allow the public to search public financial information on the website;
- 817 (d) provide access to financial reports, financial audits, budgets, or other financial documents that are
used to allocate, appropriate, spend, and account for government funds, as may be established by
rule made in accordance with Subsection (9);
- 820 (e) have a unique and simplified website address;
- 821 (f) be guided by the principles described in Subsection 63A-16-202(2);
- 822 (g) include other links, features, or functionality that will assist the public in obtaining and reviewing
public financial information, as may be established by rule made under Subsection (9); and
- 825 (h) include a link to school report cards published on the State Board of Education's website under
Section 53E-5-211.
- 827 (4) The state auditor shall:
- 828 (a) establish and maintain the website, including the provision of equipment, resources, and personnel
as necessary;
- 830 (b) maintain an archive of all information posted to the website;
- 831 (c) coordinate and process the receipt and posting of public financial information from participating
state entities; and
- 833 (d) coordinate and regulate the posting of public financial information by participating local entities and
independent entities.

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- 835 (5) A qualifying entity shall permit the public to view the qualifying entity's public financial
information by posting the public financial information to the public finance website in accordance
with rules made under Subsection (9).
- 838 (6) The content of the public financial information posted to the public finance website is the
responsibility of the qualifying entity posting the public financial information.
- 840 (7) A URS-participating employer shall provide employee compensation information for each fiscal
year ending on or after June 30, 2022:
- 842 (a) to the state auditor for posting on the Utah Public Finance Website; or
- 843 (b)
- (i) through the URS-participating employer's own website; and
- 844 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state auditor for posting
on the Utah Public Finance Website.
- 846 (8)
- (a) A qualifying entity may not post financial information that is classified as private, controlled, or
protected under Title 63G, Chapter 2, Government Records Access and Management Act, to the
public finance website.
- 849 (b) An individual who negligently discloses financial information that is classified as private, protected,
or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is not
criminally or civilly liable for an improper disclosure of the financial information if the financial
information is disclosed solely as a result of the preparation or publication of the website.
- 854 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Office of the
State Auditor:
- 856 (a) shall make rules to:
- 857 (i) establish which records a qualifying entity is required to post to the public finance website; and
- 859 (ii) establish procedures for obtaining, submitting, reporting, storing, and posting public financial
information on the public finance website; and
- 861 (b) may make rules:
- 862 (i) governing when a qualifying entity is required to disclose an expenditure made by a person under
contract with the qualifying entity, including the form and content of the disclosure[-] ; and
- 865 (ii) allowing for the inclusion of financial data provided by a participating local entity to be included on
the Utah Public Finance Website in a uniform manner.

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- 867 (10) The rules made under Subsection (9) shall only require a URS-participating employer to provide
employee compensation information for each fiscal year ending on or after June 30, 2022:
- 870 (a) to the state auditor for posting on the public finance website; or
- 871 (b)
- (i) through the URS-participating employer's own website; and
- 872 (ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state auditor for posting
on the public finance website.
- 874 Section 13. Section **79-7-203** is amended to read:
- 875 **79-7-203. Powers and duties of division.**
- 876 (1) As used in this section, "real property" includes land under water, upland, and all other property
commonly or legally defined as real property.
- 878 (2) The Division of Wildlife Resources shall retain the power and jurisdiction conferred upon the
Division of Wildlife Resources by law on property controlled by the division with reference to fish
and game.
- 881 (3) For purposes of property controlled by the division, the division shall permit multiple uses of the
property for purposes such as grazing, fishing, hunting, camping, mining, and the development and
use of water and other natural resources.
- 884 (4)
- (a) The division may acquire real and personal property in the name of the state by legal and proper
means, including purchase, gift, devise, eminent domain, lease, exchange, or otherwise, subject to
the approval of the executive director and the governor.
- 888 (b) In acquiring real or personal property, the credit of the state may not be pledged without the consent
of the Legislature.
- 890 (5)
- (a) Before acquiring any real property, the division shall notify the county legislative body of the county
where the property is situated of the division's intention to acquire the property.
- 893 (b) If the county legislative body requests a hearing within 10 days of receipt of the notice, the division
shall hold a public hearing in the county concerning the matter.
- 895 (6) Acceptance of gifts or devises of land or other property is at the discretion of the division, subject to
the approval of the executive director and the governor.
- 897

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(7) The division shall acquire property by eminent domain in the manner authorized by Title 78B, Chapter 6, Part 5, Eminent Domain.

899 (8)

(a) The division may make charges for special services and use of facilities, the income from which is available for recreation purposes.

901 (b) The division may conduct and operate those services necessary for the comfort and convenience of the public.

903 (9)

(a) The division may lease or rent concessions of lawful kinds and nature on property to persons, partnerships, and corporations for a valuable consideration after notifying the commission.

906 (b) The division shall comply with Title 63G, Chapter 6a, Utah Procurement Code, in selecting concessionaires.

908 (10) The division shall proceed without delay to negotiate with the federal government concerning the Weber Basin and other recreation and reclamation projects.

910 (11)

(a) The division shall coordinate with and annually report to the following regarding land acquisition and development and grants administered under this chapter or Chapter 8, Outdoor Recreation Grants:

913 (i) the Division of State Parks; and

914 (ii) the Office of Rural Development.

915 (b) The report required under Subsection (11)(a) shall be in writing, made public, and include a description and the amount of any grant awarded under this chapter or Chapter 8, Outdoor Recreation Grants.

918 (12) The division shall:

919 (a) coordinate outdoor recreation policy, management, and promotion:

920 (i) among state and federal agencies and local government entities in the state;

921 (ii) with the Public Lands Policy Coordinating Office created in Section 63L-11-201, if public land is involved; and

923 (iii) on at least a quarterly basis, with the executive director and the executive director of the Governor's Office of Economic Opportunity;

925

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(b) in cooperation with the Governor's Office of Economic Opportunity, promote economic development in the state by:

(i) coordinating with outdoor recreation stakeholders;

(ii) improving recreational opportunities; and

(iii) recruiting outdoor recreation business;

(c) administer Chapter 9, Mitigating the Direct Impacts of Tourism and Outdoor Recreation;

(d) promote all forms of outdoor recreation, including motorized and nonmotorized outdoor recreation;

~~[(d)]~~ (e) recommend to the governor and Legislature policies and initiatives to enhance recreational amenities and experiences in the state and help implement those policies and initiatives;

~~[(e)]~~ (f) in performing the division's duties, seek to ensure safe and adequate access to outdoor recreation for all user groups and for all forms of recreation;

~~[(f)]~~ (g) develop data regarding the impacts of outdoor recreation in the state; and

~~[(g)]~~ (h) promote the health and social benefits of outdoor recreation, especially to young people.

(13) By following Title 63J, Chapter 5, Federal Funds Procedures Act, the division may:

(a) seek federal grants or loans;

(b) seek to participate in federal programs; and

(c) in accordance with applicable federal program guidelines, administer federally funded outdoor recreation programs.

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

79-9-101. Definitions.

9. MITIGATING THE DIRECT IMPACTS OF TOURISM AND OUTDOOR RECREATION

1. General Provisions

As used in this part:

(1) "Board" means the Outdoor Recreation Mitigation Board created in Section 79-9-104.

(2) "Division" means the Division of Outdoor Recreation created in Section 79-9-201.

(3) "Eligible county" means a county:

(a) of the third, fourth, fifth, or sixth class;

(b) that imposes the maximum allowable rate of a county transient room tax; and

(c) that generated less than \$10,000,000 in revenue from the imposition of a transient room tax in the previous calendar year.

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(4) "Grant" means an outdoor recreation mitigation grant issued by the division to an eligible county as described in Section 79-9-201.

(5) "Grantee" means an eligible county that receives an outdoor recreation mitigation grant from the division.

(6)

(a) "Visitor-related emergency costs" means the documented expenditures of an eligible county in conducting search and rescue efforts or providing emergency medical services in direct relation to an individual who is in the eligible county for the purpose of outdoor recreation, tourism, or a convention.

(b) "Visitor-related emergency costs" may include road repair and upgrade costs, as described in Subsection 17-31-2(3)(d), so long as the eligible county applying for a grant presents sufficient evidence to suggest that the condition of roads in the eligible county has a direct impact on search and rescue efforts or providing emergency medical services in relation to an individual who is in the eligible county for the purpose of outdoor recreation, tourism, or a convention.

(7) "Visitor-related safety costs" means a mitigation cost described in Subsection 17-31-2(3)(d) that is not a visitor-related emergency cost, so long as the eligible county applying for a grant presents sufficient evidence to suggest that:

(a) the eligible county's current solid waste disposal operations are overwhelmed by outdoor recreation, tourism, or conventions in the eligible county, resulting in unsanitary or unsafe conditions in the eligible county;

(b) law enforcement activities within the eligible county are strained as a direct result of outdoor recreation, tourism, or conventions in the eligible county, resulting in unsafe conditions for recreators, visitors, tourists, county residents, and members of law enforcement within the eligible county; or

(c) road repair and upgrade costs, if the current condition of roads in the eligible county are overwhelmed by outdoor recreation, tourism, or conventions in the eligible county, resulting in unsafe conditions in the eligible county.

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

79-9-102. Outdoor recreation mitigation grants authorized -- Rulemaking.

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(1) To the extent that money is available, the division shall administer an outdoor recreation mitigation grants program to address visitor-related emergency costs and visitor-related safety costs in eligible counties.

(2) The purpose of the outdoor recreation mitigation grants program is to:

(a) assist an eligible county that is impacted by outdoor recreation, tourism, or conventions to such a degree that the eligible county is unable to address visitor-related emergency costs or visitor-related safety costs within revenue generated by an eligible county's imposition of a transient room tax; and

(b) over time, ensure that an eligible county impacted by outdoor recreation, tourism, or conventions is able to manage the impacts of outdoor recreation, tourism, or conventions within eligible county revenue generated by the eligible county's imposition of a transient room tax.

(3) The division shall, in consultation with the board, make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, as necessary to perform the division's duties described in this chapter.

Section 16. Section 16 is enacted to read:

79-9-103. Outdoor Recreation Mitigation Grant Fund created.

(1) There is created an expendable special revenue fund known as the "Outdoor Recreation Mitigation Grant Fund," which the division may use to make competitive outdoor recreation mitigation grants to one or more eligible counties as described in Section 79-9-201.

(2) The fund consists of:

(a) deposits into the fund under Subsection 59-28-103(4)(a);

(b) appropriations made by the Legislature;

(c) private donations, grants, gifts, bequests, or money made available from any other source to implement this chapter;

(d) any grant funding that is returned to the division from an eligible county, as described in Section 79-9-203; and

(e) interest earned on the fund.

(3) The division shall, with the advice of the board, administer the fund.

(4) The cost of administering the fund:

(a) shall be paid from money in the fund; and

(b) may not exceed 2% of the revenue deposited annually into the fund under Subsection 59-28-103(4)(a).

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- 1023 (5) Interest accrued from investment of money in the fund shall remain in the fund.
- 1024 Section 17. Section **17** is enacted to read:
- 1025 **79-9-104. Outdoor recreation mitigation board.**
- 1026 (1) There is created the Outdoor Recreation Mitigation Board consisting of the following five members:
- 1028 (2)
- (a) two representatives of the Utah Association of Counties, appointed by the Utah Association of
Counties;
- 1030 (b) one representative of the Utah Sheriffs' Association, appointed by the Utah Sheriffs' Association;
- 1032 (c) one representative of rural emergency medical services directors, appointed by the director of the
division after consultation with an organization representing rural emergency medical services
directors; and
- 1035 (d) an individual representing the tourism industry, appointed by the director of the division after
consultation with an organization representing the tourism industry.
- 1037 (3) The board shall annually select one of the board's members to be the chair of the board.
- 1038 (4)
- (a) If a vacancy occurs in the membership of the board, the member shall be replaced in the same
manner in which the original appointment was made.
- 1040 (b) A member of the board shall serve a term of four years and until the member's successor is
appointed and qualified.
- 1042 (c) Notwithstanding Subsection (3)(b), the initial appointment of one member described in Subsection
(1)(b) and one member described in Subsection (1)(c) shall be two years so the terms of board
members are staggered and approximately half of the board members are appointed every two years.
- 1046 (d) An individual may be appointed to more than one term.
- 1047 (e) Three board members constitutes a quorum.
- 1048 (f) The action of a majority of a quorum constitutes action of the board.
- 1049 (5) A board member may not receive compensation or benefits for the member's service on the board,
but may receive per diem and reimbursement for travel expenses incurred as a board member at the
rates established by the Division of Finance under:
- 1052 (a) Sections 63A-3-106 and 63A-3-107; and
- 1053 (b) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.
- 1055 (6) The division shall provide staff support to the board.

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Section 18. Section 18 is enacted to read:

79-9-201. Outdoor recreation mitigation grant criteria -- Priorities -- Application -- Prohibition on awards.

2. Outdoor Recreation Mitigation Grants

- (1) The division may, within available funding, award an outdoor recreation mitigation grant as described in this section.
- (2) In the event the division receives grant applications in excess of funding available to make grants, the division shall:
- (a) prioritize applications for grant funding for visitor-related emergency costs over applications for grant funding for visitor-related safety costs;
- (b) within applications for grant funding to relieve visitor-related emergency costs, prioritize applications for grant funding to support search and rescue efforts or emergency medical services over applications for grant funding to support road repair; and
- (c) prioritize an application for grant funding from an eligible county with a smaller population over an application for grant funding from an eligible county with a larger population.
- (3) After making the priority determinations described in Subsection (2), the division may prioritize available grant funding based on need, in terms of:
- (a) the amount of outdoor recreation or tourism taking place within the eligible county;
- (b) the existing capacity of an eligible county to manage search and rescue efforts or emergency medical services without additional financial assistance;
- (c) the existing capacity of an eligible county to engage in road repair and maintenance without additional financial assistance; and
- (d) the existing capacity of an eligible county to manage tourism-related safety costs without additional financial assistance.
- (4) The division may, in the division's discretion and in accordance with this part and any rules made pursuant to Subsection 79-9-102(3), fulfill an eligible county's application for grant funding in whole or in part.
- (5) In implementing a competitive grant-making program described in this section, the division shall:
- (a) create an application for eligible counties to apply for grant funding; and
- (b) require an eligible county applying for grant funding to:
- (i) use the application created by the division;

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- 1090 (ii) include information the division requires in an application; and
1091 (iii) apply by a deadline established by the division.
- 1092 (6) If an eligible county intends to share some or all grant funding awarded to the eligible county
under this section with a special district in the eligible county, the eligible county shall provide that
information in the eligible county's application for grant funding.
- 1095 (7) Beginning January 1, 2028, an eligible county may not receive grant funding described in this
chapter if the state auditor notifies the division that the eligible county is not in compliance with
Section 17-36-37.
- 1098 Section 19. Section **19** is enacted to read:
1099 **79-9-202. Determining need of eligible counties.**
- 1100 (1) The division shall annually determine the relative needs of eligible counties for financial assistance
to support visitor-related emergency costs in eligible counties, specifically taking into account the
rolling five-year average of past visitor-related emergency costs within each eligible county, based
on available data.
- 1104 (2) The division may request assistance from the state auditor and the Utah Office of Tourism in
making the determination described in Subsection (1).
- 1106 Section 20. Section **20** is enacted to read:
1107 **79-9-203. Use of outdoor recreation mitigation grant funding.**
- 1108 (1) An eligible county that receives grant funding under Section 79-9-201:
1109 (a) shall use grant funding:
1110 (i) to pay for any present or ongoing visitor-related emergency costs or visitor-related safety costs;
1112 (ii) to reimburse a provider of search and rescue efforts or emergency medical services for any past,
unpaid services within the eligible county;
- 1114 (iii) to support the activities of a special district providing search and rescue efforts, emergency medical
services, solid waste disposal, or road repair;
- 1116 (iv) as proposed in the eligible county's or eligible special district's application for grant funding;
- 1118 (b) shall report to the division on the expenditures made with the grant funding by December 31 of each
year in which grant funding is received or is unexpended;
- 1120 (c) may not use grant funding to:
1121 (i) supplant existing funds; or
1122 (ii) purchase real property or make payments toward the ownership or leasing of real property.

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- 1124 (2) If a grantee does not expend or encumber the funding within 18 months of the day on which the
1127 funding was received by the grantee due to a lack of need within the eligible county, the grantee:
1128 (a) shall inform the division regarding the remaining grant funding;
1128 (b) may retain the remaining grant funding until fully expended unless required by the division to return
1130 the remaining grant funding to the division; and
1130 (c) may not apply for a new outdoor recreation mitigation grant until the grant funding is fully expended
1132 or returned.
1132 (3) Upon receipt of unexpended outdoor recreation mitigation grant funding from a grantee, the division
shall deposit the unexpended grant funding into the Outdoor Recreation Mitigation Grant Fund
created in Section 79-9-103.

1135 Section 21. Section **21** is enacted to read:

1137 **79-9-301. Reporting.**

3. Reporting

- 1138 (1) The division shall report quarterly to the board on:
1139 (a) grant applications received from eligible counties;
1140 (b) grant awards made to eligible counties; and
1141 (c) the division's progress in determining the relative needs of eligible counties, as described in Section
1143 79-9-202.
1143 (2) Beginning January 1, 2027, the division and board shall provide an annual written report to the
Revenue and Taxation Interim Committee and the Political Subdivisions Interim Committee no later
than September 30, describing the division's efforts to implement the requirements of this chapter
and any recommendations for legislative changes to the grant program described in this part.

1148 Section 22. **Effective date.**

Effective Date.

This bill takes effect on July 1, 2025.

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