

1 **Transient Room Tax Amendments**

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Bridger Bolinder

Senate Sponsor: Evan J. Vickers

3 **LONG TITLE**

4 **General Description:**

5 This bill modifies the transient room tax and creates the Outdoor Recreation Mitigation
6 Grant Program.

7 **Highlighted Provisions:**

8 This bill:

- 9 ▶ defines terms and modifies definitions;
- 10 ▶ modifies the acceptable uses of transient room tax revenue;
- 11 ▶ authorizes a county to enter into an interlocal agreement with a municipality within the
12 county to share county transient room tax revenue;
- 13 ▶ modifies reporting requirements on counties that impose transient room tax;
- 14 ▶ provides that certain municipalities may appoint board members to a tourism tax advisory
15 board;
- 16 ▶ requires the state auditor to review a county's report on transient room tax and determine
17 if the report is sufficient and compliant;
- 18 ▶ modifies the state tax rate on short-term rentals of tourist home, hotel, motel, or trailer
19 court accommodations and services;
- 20 ▶ directs the State Tax Commission to deposit revenue the state collects from the secondary
21 rate on short-term rentals of tourist home, hotel, motel, or trailer court accommodations
22 and services into the Outdoor Recreation Mitigation Grant Fund, the General Fund, and
23 the counties of the state;
- 24 ▶ extends the sunset on the State Search and Rescue Advisory Board;
- 25 ▶ creates the Outdoor Recreation Mitigation Grant Fund;
- 26 ▶ establishes an outdoor recreation mitigation grant program within the Division of Outdoor
27 Recreation;
- 28 ▶ describes the criteria to apply for and receive an outdoor recreation mitigation grant;
- 29 ▶ describes the acceptable uses of an outdoor recreation mitigation grant;
- 30 ▶ requires the Division of Outdoor Recreation to provide a written report annually to the

31 Revenue and Taxation and Political Subdivisions Interim committees;
 32 ▸ repeals the sunset date on the Volunteer Emergency Medical Service Personnel Health
 33 Insurance Program; and
 34 ▸ makes technical and conforming changes.

35 **Money Appropriated in this Bill:**

36 None

37 **Other Special Clauses:**

38 This bill provides a special effective date.

39 **Utah Code Sections Affected:**

40 AMENDS:

- 41 **17-31-2**, as last amended by Laws of Utah 2023, Chapter 15
- 42 **17-31-5**, as last amended by Laws of Utah 2022, Chapter 360
- 43 **17-31-5.5**, as last amended by Laws of Utah 2023, Chapter 479
- 44 **17-31-8**, as last amended by Laws of Utah 2018, Chapter 68
- 45 **17-36-37**, as last amended by Laws of Utah 2022, Chapter 288
- 46 **59-28-102**, as enacted by Laws of Utah 2017, Chapter 166
- 47 **59-28-103**, as last amended by Laws of Utah 2022, Chapter 68
- 48 **63I-1-253**, as last amended by Laws of Utah 2024, Third Special Session, Chapter 5
- 49 **67-3-12**, as last amended by Laws of Utah 2023, Chapters 16, 502
- 50 **79-7-203**, as last amended by Laws of Utah 2023, Chapter 33

51 ENACTS:

- 52 **79-9-101**, Utah Code Annotated 1953
- 53 **79-9-102**, Utah Code Annotated 1953
- 54 **79-9-103**, Utah Code Annotated 1953
- 55 **79-9-201**, Utah Code Annotated 1953
- 56 **79-9-202**, Utah Code Annotated 1953
- 57 **79-9-203**, Utah Code Annotated 1953
- 58 **79-9-301**, Utah Code Annotated 1953

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

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

62 **17-31-2 . Purposes of transient room tax and expenditure of revenue -- Purchase**
 63 **or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions --**
 64 **Issuance of bonds.**

- 65 (1) As used in this section:
- 66 [~~(a)~~] "Aircraft" means the same as that term is defined in Section 72-10-102.]
- 67 [~~(b)~~] (a) "Airport" means the same as that term is defined in Section 72-10-102.
- 68 [~~(c)~~] "Airport authority" means the same as that term is defined in Section 72-10-102.]
- 69 [~~(d)~~] (b) "Airport operator" means the same as that term is defined in Section 72-10-102.
- 70 [~~(e)~~] "Base year revenue" means the amount of revenue generated by a transient room tax
- 71 and collected by a county for fiscal year 2018-19.]
- 72 [~~(f)~~] "Base year promotion expenditure" means the amount of revenue generated by a
- 73 transient room tax that a county spent for the purpose described in Subsection (2)(a)
- 74 during fiscal year 2018-19.]
- 75 [~~(g)~~] "Eligible town" means a town that:
- 76 [(i) is located within a county that has a national park within or partially within the
- 77 county's boundaries; and]
- 78 [(ii) imposes a resort communities tax authorized by Section 59-12-401.]
- 79 [~~(h)~~] "Emergency medical services provider" means an eligible town, a special district, or
- 80 a special service district.]
- 81 (c) "Mitigation" means activity to address the direct impacts of recreation, tourism, or
- 82 conventions in a county, including sanitation and solid waste disposal, emergency
- 83 medical services, search and rescue services, law enforcement, road repair, and road
- 84 upgrades.
- 85 [(i)] (d) ["Tourism] Promoting tourism" means [an activity]to develop, encourage, solicit,
- 86 or market [tourism] features or opportunities within the county that [attracts] attract
- 87 transient guests to the county, including planning, development, and advertising[for
- 88 the purpose described in Subsection (2)(a)(i)].
- 89 [(j)] "Town" means a municipality that is classified as a town in accordance with Section
- 90 10-2-301.]
- 91 [~~(k)~~] (e) "Transient room tax" means a tax at a rate not to exceed 4.25% authorized by
- 92 Section 59-12-301.
- 93 (2) Subject to the requirements of this section, a county legislative body may impose the
- 94 transient room tax for a purpose described in Subsection (3).
- 95 (3) A county legislative body may expend revenue generated by the transient room tax
- 96 imposed under this section and any revenue the county receives from the State Tax
- 97 Commission under Section 59-28-103 only[for the purposes of]:
- 98 (a) for the purpose of establishing and promoting:

- 99 (i) tourism;~~[-or]~~
- 100 (ii) recreation~~[,]~~ ;
- 101 (iii) film production~~[, and]~~ ; or
- 102 (iv) conventions;
- 103 (b) to pay for tourism- or recreation-related facilities in the county, including acquiring,
- 104 leasing, constructing, furnishing, maintaining, or operating:
- 105 (i) convention meeting rooms;
- 106 (ii) exhibit halls;
- 107 (iii) visitor information centers;
- 108 (iv) museums;
- 109 (v) sports and recreation facilities including practice fields, stadiums, ~~[and]~~ arenas,
- 110 and trails;
- 111 ~~[(vi) related facilities;]~~
- 112 ~~[(vii)] (vi) [if a national park is located within or partially within the county's~~
- 113 ~~boundaries,]the following on any route to a recreation destination within the~~
- 114 ~~county, as designated by the county legislative body:~~
- 115 (A) transit service, including shuttle service; and
- 116 (B) parking infrastructure; and
- 117 ~~[(viii)] (vii) an airport, if[:]~~
- 118 ~~[(A) the county is a county of the fourth, fifth, or sixth class; and]~~
- 119 ~~[(B)] the county is the airport operator of the airport;~~
- 120 (c) acquiring land, leasing land, or making payments for construction or infrastructure
- 121 improvements required for or related to the ~~[purposes]~~ facilities listed in Subsection [
- 122 ~~(2)(b)] (3)(b);~~
- 123 (d) ~~[as required to mitigate the impacts of recreation, tourism, or conventions in counties~~
- 124 ~~of the fourth, fifth, and sixth class, paying for] to pay mitigation costs, including:~~
- 125 (i) solid waste disposal operations;
- 126 (ii) emergency medical services;
- 127 (iii) search and rescue activities;
- 128 (iv) law enforcement activities; and
- 129 (v) road repair and upgrade of:
- 130 (A) class B roads, as defined in Section 72-3-103;
- 131 (B) class C roads, as defined in Section 72-3-104; or
- 132 (C) class D roads, as defined in Section 72-3-105; and

133 (e) ~~[making-]~~ to make the annual payment of principal, interest, premiums, and necessary
 134 reserves for any of the aggregate of bonds authorized under Subsection ~~[(5)]~~ (4).

135 ~~[(3)(a) The county legislative body of a county that imposes a transient room tax at a~~
 136 ~~rate of 3% or less may expend the revenue generated as provided in Subsection (4);~~
 137 ~~after making any reduction required by Subsection (6).]~~

138 ~~[(b) The county legislative body of a county that imposes a transient room tax at a rate~~
 139 ~~that exceeds 3% or increases the rate of transient room tax above 3% may expend:]~~

140 ~~[(i) the revenue generated from the transient room tax at a rate of 3% as provided in~~
 141 ~~Subsection (4), after making any reduction required by Subsection (6); and]~~

142 ~~[(ii) the revenue generated from the portion of the rate that exceeds 3%:]~~

143 ~~[(A) for any combination of the purposes described in Subsections (2) and (5); and]~~

144 ~~[(B) regardless of the limitation on expenditures for the purposes described in~~
 145 ~~Subsection (4).]~~

146 ~~[(4) Subject to Subsections (6) and (7), a county may not expend more than 1/3 of the~~
 147 ~~revenue generated by a rate of transient room tax that does not exceed 3%, for any~~
 148 ~~combination of the purposes described in Subsections (2)(b) through (2)(e).]~~

149 ~~[(5)]~~ (4)~~[(a)]~~ The county legislative body may issue bonds or cause bonds to be issued, as
 150 permitted by law, to pay all or part of any costs incurred for the purposes set forth in
 151 Subsections ~~[(2)(b)]~~ (3)~~(b)~~ through ~~[(2)(d)]~~ (3)~~(d)~~ that are permitted to be paid from
 152 bond proceeds.

153 ~~[(b) If a county legislative body does not need the revenue generated by the transient~~
 154 ~~room tax for payment of principal, interest, premiums, and reserves on bonds issued~~
 155 ~~as provided in Subsection (2)(e), the county legislative body shall expend that~~
 156 ~~revenue for the purposes described in Subsection (2), subject to the limitation of~~
 157 ~~Subsection (4).]~~

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

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

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

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

165 ~~[(B) the county's tourism tax advisory board created under Subsection~~
 166 ~~17-31-8(1)(a) or the substantially similar body as described in Subsection~~

167 17-31-8(1)(b) has prioritized and recommended the use of the revenue in
168 accordance with Subsection 17-31-8(4).]

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

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

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

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

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

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

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

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

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

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

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

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

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

- 201 more eligible towns; or]
- 202 [(ii) expend revenue generated by a transient room tax for the purpose described in
- 203 Subsection (2)(e) in an amount that exceeds the county's base year promotion
- 204 expenditure.]
- 205 [(d) A county legislative body may not expend more than 1/5 of the revenue described in
- 206 Subsection (7)(b)(i) for a purpose described in Subsection (2)(a)(ii).]
- 207 [(e) The provisions of this Subsection (7) apply notwithstanding any other provision of
- 208 this section.]
- 209 [(f) If the total amount of revenue generated by a transient room tax in a county of the
- 210 fourth, fifth, or sixth class is less than the county's base year promotion expenditure:]
- 211 [(i) Subsections (7)(a) through (d) do not apply; and]
- 212 [(ii) the county legislative body shall expend the revenue generated by the transient
- 213 room tax in accordance with Subsections (3) through (6).]
- 214 (5) A county that generates \$2 million or more in revenue from transient room tax imposed
- 215 under this section in the preceding fiscal year:
- 216 (a) shall expend, at a minimum, the revenue the county generates from the first 2% of
- 217 the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and
- 218 (b) may expend the remainder of the revenue the county generates from a transient room
- 219 tax and receives from the State Tax Commission under Section 59-28-103 on any
- 220 purpose described in Subsection (3).
- 221 (6) A county that is not described in Subsection (5) may expend the revenue the county
- 222 generates from a transient room tax, and receives from the State Tax Commission under
- 223 Section 59-28-103, on any purpose described in Subsection (3).
- 224 (7) The legislative body of a county may cause revenue generated by a transient room tax,
- 225 or received from the State Tax Commission under Section 59-28-103, to be expended by
- 226 a municipality within the county if:
- 227 (a) the revenue the county shares with the municipality is not required to be spent by the
- 228 county for a purpose described in Subsection (3)(a);
- 229 (b) the county and municipality enter into an interlocal agreement:
- 230 (i) governing the use of the revenue; and
- 231 (ii) requiring the municipality to report the municipality's expenditures of the revenue
- 232 to the county; and
- 233 (c) the municipality receiving revenue generated by the county's transient room tax
- 234 agrees to and expends the revenue for a purpose described in Subsection (3).

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

236 **17-31-5 . General powers and duties of a county legislative body related to the**
 237 **transient room tax.**

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

240 (a) shall, except as provided in Subsection (2), at least annually consider the priorities
 241 and recommendations of the county's tourism tax advisory board created under
 242 Subsection 17-31-8(1)(a) or the substantially similar body as described in Subsection
 243 17-31-8(1)(b) in one or more public meetings before finalizing decisions on
 244 expenditures of revenue from the transient room tax in each fiscal year;

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

247 (c) may do and perform any and all other acts and things necessary, [~~convenient,~~]
 248 desirable, or appropriate to carry out the provisions of [~~Sections 17-31-2 through~~
 249 ~~17-31-5.5]~~ this chapter.

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

251 (a) the legislative body of the county has entered into a written contract with a
 252 substantially similar body to a tourism tax advisory board as described in Subsection
 253 17-31-8(1)(b); and

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

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

257 **17-31-5.5 . Report by county legislative body -- Content.**

258 (1) The legislative body of each county that imposes a transient room tax under Section
 259 59-12-301 or a tourism, recreation, cultural, convention, and airport facilities tax under
 260 Section 59-12-603 shall:

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

263 (i) for revenue generated by the transient room tax and received from the State Tax
 264 Commission under Section 59-28-103, according to the allowable expenditure
 265 categories described in Subsection 17-31-2(3); and

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

- 269 (b) prepare annually a written report in accordance with Subsection (2).
- 270 [(2) The report described in Subsection (1) shall include a breakdown of expenditures into
- 271 the following categories:]
- 272 [(a) for the transient room tax, identification of expenditures for:]
- 273 [(i) establishing and promoting:]
- 274 [(A) recreation;]
- 275 [(B) tourism;]
- 276 [(C) film production; and]
- 277 [(D) conventions;]
- 278 [(ii) acquiring, leasing, constructing, furnishing, or operating:]
- 279 [(A) convention meeting rooms;]
- 280 [(B) exhibit halls;]
- 281 [(C) visitor information centers;]
- 282 [(D) museums; and]
- 283 [(E) related facilities;]
- 284 [(iii) acquiring or leasing land required for or related to the purposes listed in
- 285 Subsection (2)(a)(ii);]
- 286 [(iv) mitigation costs as identified in Subsection 17-31-2(2)(d); and]
- 287 [(v) making the annual payment of principal, interest, premiums, and necessary
- 288 reserves for any or the aggregate of bonds issued to pay for costs referred to in
- 289 Subsections 17-31-2(2)(e) and (5)(a); and]
- 290 [(b) for the tourism, recreation, cultural, convention, and airport facilities tax,
- 291 identification of expenditures for:]
- 292 [(i) financing tourism promotion, which means an activity to develop, encourage,
- 293 solicit, or market tourism that attracts transient guests to the county, including
- 294 planning, product development, and advertising;]
- 295 [(ii) the development, operation, and maintenance of the following facilities as
- 296 defined in Section 59-12-602:]
- 297 [(A) an airport facility;]
- 298 [(B) a convention facility;]
- 299 [(C) a cultural facility;]
- 300 [(D) a recreation facility; and]
- 301 [(E) a tourist facility;]
- 302 [(iii) mitigation costs as identified in Subsection 59-12-603(2)(b); and]

303 ~~[(iv) a pledge as security for evidences of indebtedness under Subsection~~
304 ~~59-12-603(3).]~~

305 ~~[(3)]~~ (2)(a) For the transient room tax, the written report described in Subsection ~~[(4)]~~
306 ~~(1)(b)~~ shall include ~~[a breakdown of each expenditure described in Subsection~~
307 ~~(2)(a)(i), including]:~~

308 ~~[(a) (i) [whether the expenditure was used for in-state and out-of-state promotion~~
309 ~~efforts] a breakdown of promotion expenditures;~~

310 ~~[(b) an explanation of how the expenditure targeted a cost created by tourism; and]~~

311 ~~[(c) an accounting of the expenditure showing that the expenditure was used only for~~
312 ~~costs directly related to a cost created by tourism.]~~

313 (ii) if the county caused revenue generated by the transient room tax to be expended
314 by a municipality within the county, as described in Subsection 17-31-2(7), a
315 description:

316 (A) of each interlocal agreement the county entered into with a municipality; and
317 (B) the amount of revenue the county shared with a municipality pursuant to an
318 interlocal agreement;

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

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

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

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

330 (b) The state auditor, in consultation with the entities described in Subsection (3), shall
331 create a form for a financial report and a form for a written report required under this
332 section.

333 ~~[(4)]~~ (3) On or before October 1, the county legislative body shall provide a copy of the
334 annual written report described in Subsection ~~[(4)]~~ (1)(b) for the previous fiscal year to:

335 (a) the Utah Office of Tourism created in Section 63N-7-102 within the Governor's
336 Office of Economic Opportunity;

337 (b) the county's tourism tax advisory board, or corresponding body, as described in
 338 Section 17-31-8; and

339 (c) the Division of Emergency Management created in Section 53-2a-103.

340 [~~(e) the Office of the Legislative Fiscal Analyst.~~]

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

342 **17-31-8 . Tourism tax advisory boards.**

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

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

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

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

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

352 (3)(a) As used in this Subsection (3), "specified municipality" means:

353 (i) a municipality where 50% or more of a county's transient room tax revenue is
 354 generated, as determined through analysis of publicly available data; or

355 (ii) if 50% or more of a county's transient room tax is generated within three or fewer
 356 municipalities in the county collectively, each of the three or fewer municipalities
 357 where 50% or more of a county's transient room tax is collectively generated, as
 358 determined through analysis of publicly available data.

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

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

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

366 (iii) if the county generates 50% or more of the county's transient room tax revenue
 367 from three or fewer municipalities within the county, one member appointed by
 368 the legislative body of each specified municipality within the county.

369 (4)(a) Each tourism tax advisory board shall advise the county legislative body on the
 370 best use of revenues collected from the tax allowed under Section 59-12-301 by

371 providing the legislative body with a priority listing for proposed expenditures based
372 on projected available tax revenues supplied to the board by the county legislative
373 body on an annual basis.

374 (b) Each tourism tax advisory board in a county operating under the county commission
375 form of government under Section 17-52a-201 or the expanded county commission
376 form under Section 17-52a-202 shall advise the county legislative body on the best
377 use of revenues collected from the tax allowed under Section 59-12-603 by providing
378 the legislative body with a priority listing for proposed expenditures based on
379 projected available tax revenues supplied to the board by the county legislative body
380 on an annual basis.

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

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

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

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

386 **17-36-37 . Finance officer -- Annual financial statement -- Contents -- Duties of**
387 **state auditor.**

388 (1) The finance officer of each county, within 180 days after the close of each fiscal period,
389 or, for a county that has adopted a fiscal period that is a biennial period, within 180 days
390 after both the midpoint and the close of the fiscal period, except as provided by Section
391 17-36-38, shall prepare and make available to the governing body an annual financial
392 report that shall contain:

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

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

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

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

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

404 (2) Copies of the annual report shall be furnished to the state auditor and made a matter of

- 405 public record in the office of the finance officer.
- 406 (3) The statement of revenues and expenditures described in Subsection (1)(a) shall
407 specifically identify when revenue is restricted for only statutorily authorized
408 expenditures, including:
- 409 (a) transient room tax, according to the expenditure authorizations described in Section
410 17-31-2; and
- 411 (b) tourism, recreation, cultural, convention, and airport facilities tax, according to the
412 expenditure authorizations described in Sections 59-12-602 and 59-12-603.
- 413 (4) The state auditor:
- 414 (a) may provide guidance to the finance officer of each county to ensure uniform
415 reporting across counties;
- 416 (b) may include the information described in Subsection (3) on the public finance
417 website described in Section 67-3-12;
- 418 (c) shall, on a regular basis determined by the state auditor, evaluate a county's annual
419 financial report in regard to revenues and expenditures described in Subsection (3)
420 and determine:
- 421 (i) whether a county's reporting is sufficient to ensure transparency and
422 accountability; and
- 423 (ii) if a county is compliant with the expenditure authorizations described in Sections
424 17-31-2, 59-12-602, and 59-12-603.
- 425 (5) If the state auditor determines that a county is not sufficiently reporting under
426 Subsection (4)(c)(i) or is not compliant under Subsection (4)(c)(ii), the state auditor:
- 427 (a) shall provide the county finance officer with written notice of the determination,
428 including the rationale for the determination; and
- 429 (b) shall provide the county finance officer with an opportunity to respond to the
430 determination in writing, including an opportunity to correct any deficiencies
431 identified by the state auditor.
- 432 (6) If the auditor determines, after providing a county with an opportunity to respond and
433 correct any deficiencies, as described in Subsection (5)(b), that a county is still not in
434 compliance with this section, the auditor:
- 435 (a) shall provide notice of the determination to the Division of Outdoor Recreation
436 created in Section 79-7-201;
- 437 (b) may provide notice to the Revenue and Taxation Interim committee and the Political
438 Subdivisions Interim committee, or if the Legislature is in session, the Legislative

439 Management Committee; and
 440 (c) may take any action authorized in Section 51-2a-401 or other provision of law.

441 Section 6. Section **59-28-102** is amended to read:

442 **59-28-102 . Definitions.**

443 As used in this chapter:

- 444 (1) "Agreement" means the same as that term is defined in Section 59-12-102.
 445 (2) "Certified service provider" means the same as that term is defined in Section 59-12-102.
 446 (3) "Initial rate" means a rate of 0.32%.
 447 [~~(3)~~] (4) "Model 2 seller" means the same as that term is defined in Section 59-12-102.
 448 [~~(4)~~] (5) "Purchaser" means the same as that term is defined in Section 59-12-102.
 449 [~~(5)~~] (6) "Sales price" means the same as that term is defined in Section 59-12-102.
 450 (7) "Secondary rate" means a rate of 1.0%.
 451 [~~(6)~~] (8) "Seller" means the same as that term is defined in Section 59-12-102.

452 Section 7. Section **59-28-103** is amended to read:

453 **59-28-103 . Imposition -- Rate -- Revenue distribution.**

- 454 (1) Subject to the other provisions of this chapter, the state shall impose a tax on the
 455 transactions described in Subsection 59-12-103(1)(i) at ~~[a rate of .32%]~~ ;
 456 (a) the initial rate; and
 457 (b) the secondary rate.
 458 (2) The tax imposed under this chapter is in addition to any other taxes imposed on the
 459 transactions described in Subsection 59-12-103(1)(i).
 460 (3)(a)(i) Subject to Subsection (3)(a)(ii), the commission shall deposit 6% of the
 461 revenue the state collects from the tax under this chapter at the initial rate into the
 462 Hospitality and Tourism Management Education Account created in Section
 463 53F-9-501 to fund the Hospitality and Tourism Management Career and Technical
 464 Education Pilot Program created in Section 53E-3-515.
 465 (ii) The commission may not deposit more than \$300,000 into the Hospitality and
 466 Tourism Management Education Account under Subsection (3)(a)(i) in a fiscal
 467 year.
 468 (b) Except for the amount deposited into the Hospitality and Tourism Management
 469 Education Account under Subsection (3)(a) and the administrative charge retained
 470 under Subsection 59-28-104(4), the commission shall deposit ~~[any]~~ the remainder of
 471 the revenue the state collects from the tax under this chapter at the initial rate into the
 472 Outdoor Recreation Infrastructure Account created in Section 79-8-106 to fund;

473 (i) the Outdoor Recreational Infrastructure Grant Program created in Section 79-8-401;
 474 and the Recreation Restoration Infrastructure Grant Program created in Section
 475 79-8-202.

476 (4)(a) The commission shall deposit 25% of the revenue the state collects from the tax
 477 under this chapter at the secondary rate into the Outdoor Recreation Mitigation Grant
 478 Fund created in Section 79-9-103.

479 (b) The commission shall distribute 25% of the revenue the state collects under the
 480 secondary rate to the counties of the state, in direct proportion to the percentage of
 481 revenue generated by a tax under this chapter in each county.

482 (c) The commission shall distribute the remaining revenue the state collects from the
 483 secondary rate to the Division of Finance, which shall transfer the revenue into the
 484 Long-term Capital Projects Fund.

485 (d) A county receiving revenue under Subsection (4)(b) shall expend the revenue as
 486 described in Section 17-31-2.

487 Section 8. Section **63I-1-253** is amended to read:

488 **63I-1-253 . Repeal dates: Titles 53 through 53G.**

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

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

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

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

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

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

500 [~~7~~] ~~Section 53-2d-703, Volunteer Emergency Medical Service Personnel Health Insurance~~
 501 ~~Program -- Creation -- Administration -- Eligibility -- Benefits -- Rulemaking --~~
 502 ~~Advisory board, is repealed July 1, 2027.]~~

503 [~~8~~] (7) Section 53-5-703, Board -- Membership -- Compensation -- Terms -- Duties, is
 504 repealed July 1, 2029.

505 [~~9~~] (8) Section 53-11-104, Board, is repealed July 1, 2029.

506 [~~10~~] (9) Section 53-22-104.1, School Security Task Force -- Membership -- Duties -- Per

- 507 diem -- Report -- Expiration, is repealed December 31, 2025.
- 508 [(11)] (10) Section 53-22-104.2, The School Security Task Force -- Education Advisory
509 Board, is repealed December 31, 2025.
- 510 [(12)] (11) Subsection 53B-1-301(1)(j), regarding the Higher Education and Corrections
511 Council, is repealed July 1, 2027.
- 512 [(13)] (12) Section 53B-7-709, Five-year performance goals, is repealed July 1, 2027.
- 513 [(14)] (13) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed
514 July 1, 2028.
- 515 [(15)] (14) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.
- 516 [(16)] (15) Section 53B-17-1203, SafeUT and School Safety Commission established --
517 Members, is repealed January 1, 2030.
- 518 [(17)] (16) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.
- 519 [(18)] (17) Title 53B, Chapter 18, Part 17, Food Security Council, is repealed July 1, 2027.
- 520 [(19)] (18) Title 53B, Chapter 18, Part 18, Electrification of Transportation Infrastructure
521 Research Center, is repealed July 1, 2028.
- 522 [(20)] (19) Title 53B, Chapter 35, Higher Education and Corrections Council, is repealed
523 July 1, 2027.
- 524 [(21)] (20) Subsection 53C-3-203(4)(b)(vii), regarding the distribution of money from the
525 Land Exchange Distribution Account to the Geological Survey for test wells and other
526 hydrologic studies in the West Desert, is repealed July 1, 2030.
- 527 [(22)] (21) Subsection 53E-1-201(1)(q), regarding the Higher Education and Corrections
528 Council, is repealed July 1, 2027.
- 529 [(23)] (22) Subsection 53E-2-304(6), regarding foreclosing a private right of action or
530 waiver of governmental immunity, is repealed July 1, 2027.
- 531 [(24)] (23) Subsection 53E-3-503(5), regarding coordinating councils for youth in care, is
532 repealed July 1, 2027.
- 533 [(25)] (24) Subsection 53E-3-503(6), regarding coordinating councils for youth in care, is
534 repealed July 1, 2027.
- 535 [(26)] (25) Subsection 53E-4-202(8)(b), regarding a standards review committee, is repealed
536 January 1, 2028.
- 537 [(27)] (26) Section 53E-4-203, Standards review committee, is repealed January 1, 2028.
- 538 [(28)] (27) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission,
539 is repealed July 1, 2033.
- 540 [(29)] (28) Subsection 53E-7-207(7), regarding a private right of action or waiver of

- 541 governmental immunity, is repealed July 1, 2027.
- 542 [(30)] (29) Section 53F-2-420, Intensive Services Special Education Pilot Program, is
543 repealed July 1, 2024.
- 544 [(31)] (30) Section 53F-5-214, Grant for professional learning, is repealed July 1, 2025.
- 545 [(32)] (31) Section 53F-5-215, Elementary teacher preparation grant, is repealed July 1,
546 2025.
- 547 [(33)] (32) Section 53F-5-219, Local Innovations Civics Education Pilot Program, is
548 repealed July 1, 2025.
- 549 [(34)] (33) Title 53F, Chapter 10, Part 2, Capital Projects Evaluation Panel, is repealed July
550 1, 2027.
- 551 [(35)] (34) Subsection 53G-4-608(2)(b), regarding the Utah Seismic Safety Commission, is
552 repealed January 1, 2025.
- 553 [(36)] (35) Subsection 53G-4-608(4)(b), regarding the Utah Seismic Safety Commission, is
554 repealed January 1, 2025.
- 555 [(37)] (36) Section 53G-9-212, Drinking water quality in schools, is repealed July 1, 2027.
- 556 Section 9. Section **67-3-12** is amended to read:
- 557 **67-3-12 . Utah public finance website -- Establishment and administration --**
558 **Records disclosure -- Exceptions.**
- 559 (1) As used in this section:
- 560 (a)(i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same
561 as that term is defined in Section 63E-1-102.
- 562 (ii) "Independent entity" includes an entity that is part of an independent entity
563 described in Subsection (1)(a)(i), if the entity is considered a component unit of
564 the independent entity under the governmental accounting standards issued by the
565 Governmental Accounting Standards Board.
- 566 (iii) "Independent entity" does not include the Utah State Retirement Office created
567 in Section 49-11-201.
- 568 (b) "Local education agency" means a school district or charter school.
- 569 (c) "Participating local entity" means:
- 570 (i) a county;
- 571 (ii) a municipality;
- 572 (iii) the State Fair Park Authority, created in Section 11-68-201;
- 573 (iv) a special district under Title 17B, Limited Purpose Local Government Entities -
574 Special Districts;

- 575 (v) a special service district under Title 17D, Chapter 1, Special Service District Act;
- 576 (vi) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;
- 577 (vii) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit
- 578 District Act;
- 579 (viii) except for a taxed interlocal entity as defined in Section 11-13-602:
- 580 (A) an interlocal entity as defined in Section 11-13-103;
- 581 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or
- 582 (C) any project, program, or undertaking entered into by interlocal agreement in
- 583 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;
- 584 (ix) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that
- 585 is part of an entity described in Subsections (1)(c)(i) through (viii), if the entity is
- 586 considered a component unit of the entity described in Subsections (1)(c)(i)
- 587 through (viii) under the governmental accounting standards issued by the
- 588 Governmental Accounting Standards Board; or
- 589 (x) a conservation district under Title 17D, Chapter 3, Conservation District Act.
- 590 (d)(i) "Participating state entity" means the state of Utah, including its executive,
- 591 legislative, and judicial branches, its departments, divisions, agencies, boards,
- 592 commissions, councils, committees, and institutions.
- 593 (ii) "Participating state entity" includes an entity that is part of an entity described in
- 594 Subsection (1)(d)(i), if the entity is considered a component unit of the entity
- 595 described in Subsection (1)(d)(i) under the governmental accounting standards
- 596 issued by the Governmental Accounting Standards Board.
- 597 (e) "Public finance website" or "website" means the website established by the state
- 598 auditor in accordance with this section.
- 599 (f) "Public financial information" means each record that is required under this section
- 600 or by rule made by the Office of the State Auditor under Subsection (9) to be made
- 601 available on the public finance website, a participating local entity's website, or an
- 602 independent entity's website.
- 603 (g) "Qualifying entity" means:
- 604 (i) an independent entity;
- 605 (ii) a participating local entity;
- 606 (iii) a participating state entity;
- 607 (iv) a local education agency;
- 608 (v) a state institution of higher education as defined in Section 53B-3-102;

- 609 (vi) the Utah Educational Savings Plan created in Section 53B-8a-103;
- 610 (vii) the Utah Housing Corporation created in Section 63H-8-201;
- 611 (viii) the School and Institutional Trust Lands Administration created in Section
- 612 53C-1-201;
- 613 (ix) the Utah Capital Investment Corporation created in Section 63N-6-301; or
- 614 (x) a URS-participating employer.
- 615 (h)(i) "URS-participating employer" means an entity that:
- 616 (A) is a participating employer, as that term is defined in Section 49-11-102; and
- 617 (B) is not required to report public financial information under this section as a
- 618 qualifying entity described in Subsections (1)(g)(i) through (ix).
- 619 (ii) "URS-participating employer" does not include:
- 620 (A) the Utah State Retirement Office created in Section 49-11-201;
- 621 (B) an insurer that is subject to the disclosure requirements of Section 31A-4-113;
- 622 or
- 623 (C) a withdrawing entity.
- 624 (i)(i) "Withdrawing entity" means:
- 625 (A) an entity that elects to withdraw from participation in a system or plan under
- 626 Title 49, Chapter 11, Part 6, Procedures and Records;
- 627 (B) until the date determined under Subsection 49-11-626(2)(a), a public
- 628 employees' association that provides the notice of intent described in
- 629 Subsection 49-11-626(2)(b); and
- 630 (C) beginning on the date determined under Subsection 49-11-626(2)(a), a public
- 631 employees' association that makes an election described in Subsection
- 632 49-11-626(3).
- 633 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in
- 634 Sections 49-11-623 and 49-11-624.
- 635 (2) The state auditor shall establish and maintain a public finance website in accordance
- 636 with this section.
- 637 (3) The website shall:
- 638 (a) permit Utah taxpayers to:
- 639 (i) view, understand, and track the use of taxpayer dollars by making public financial
- 640 information available on the Internet for participating state entities, independent
- 641 entities, participating local entities, and URS-participating employers, using the
- 642 website; and

- 643 (ii) link to websites administered by participating local entities, independent entities,
644 or URS-participating employers that do not use the website for the purpose of
645 providing public financial information as required by this section and by rule
646 made under Subsection (9);
- 647 (b) allow a person that has Internet access to use the website without paying a fee;
- 648 (c) allow the public to search public financial information on the website;
- 649 (d) provide access to financial reports, financial audits, budgets, or other financial
650 documents that are used to allocate, appropriate, spend, and account for government
651 funds, as may be established by rule made in accordance with Subsection (9);
- 652 (e) have a unique and simplified website address;
- 653 (f) be guided by the principles described in Subsection 63A-16-202(2);
- 654 (g) include other links, features, or functionality that will assist the public in obtaining
655 and reviewing public financial information, as may be established by rule made under
656 Subsection (9); and
- 657 (h) include a link to school report cards published on the State Board of Education's
658 website under Section 53E-5-211.
- 659 (4) The state auditor shall:
- 660 (a) establish and maintain the website, including the provision of equipment, resources,
661 and personnel as necessary;
- 662 (b) maintain an archive of all information posted to the website;
- 663 (c) coordinate and process the receipt and posting of public financial information from
664 participating state entities; and
- 665 (d) coordinate and regulate the posting of public financial information by participating
666 local entities and independent entities.
- 667 (5) A qualifying entity shall permit the public to view the qualifying entity's public
668 financial information by posting the public financial information to the public finance
669 website in accordance with rules made under Subsection (9).
- 670 (6) The content of the public financial information posted to the public finance website is
671 the responsibility of the qualifying entity posting the public financial information.
- 672 (7) A URS-participating employer shall provide employee compensation information for
673 each fiscal year ending on or after June 30, 2022:
- 674 (a) to the state auditor for posting on the Utah Public Finance Website; or
- 675 (b)(i) through the URS-participating employer's own website; and
- 676 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state

- 677 auditor for posting on the Utah Public Finance Website.
- 678 (8)(a) A qualifying entity may not post financial information that is classified as private,
679 controlled, or protected under Title 63G, Chapter 2, Government Records Access and
680 Management Act, to the public finance website.
- 681 (b) An individual who negligently discloses financial information that is classified as
682 private, protected, or controlled by Title 63G, Chapter 2, Government Records
683 Access and Management Act, is not criminally or civilly liable for an improper
684 disclosure of the financial information if the financial information is disclosed solely
685 as a result of the preparation or publication of the website.
- 686 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
687 Office of the State Auditor:
- 688 (a) shall make rules to:
- 689 (i) establish which records a qualifying entity is required to post to the public finance
690 website; and
- 691 (ii) establish procedures for obtaining, submitting, reporting, storing, and posting
692 public financial information on the public finance website; and
- 693 (b) may make rules:
- 694 (i) governing when a qualifying entity is required to disclose an expenditure made by
695 a person under contract with the qualifying entity, including the form and content
696 of the disclosure[-] ; and
- 697 (ii) allowing for the inclusion of financial data provided by a participating local entity
698 to be included on the Utah Public Finance Website in a uniform manner.
- 699 (10) The rules made under Subsection (9) shall only require a URS-participating employer
700 to provide employee compensation information for each fiscal year ending on or after
701 June 30, 2022:
- 702 (a) to the state auditor for posting on the public finance website; or
- 703 (b)(i) through the URS-participating employer's own website; and
- 704 (ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state
705 auditor for posting on the public finance website.
- 706 Section 10. Section **79-7-203** is amended to read:
- 707 **79-7-203 . Powers and duties of division.**
- 708 (1) As used in this section, "real property" includes land under water, upland, and all other
709 property commonly or legally defined as real property.
- 710 (2) The Division of Wildlife Resources shall retain the power and jurisdiction conferred

- 711 upon the Division of Wildlife Resources by law on property controlled by the division
712 with reference to fish and game.
- 713 (3) For purposes of property controlled by the division, the division shall permit multiple
714 uses of the property for purposes such as grazing, fishing, hunting, camping, mining, and
715 the development and use of water and other natural resources.
- 716 (4)(a) The division may acquire real and personal property in the name of the state by
717 legal and proper means, including purchase, gift, devise, eminent domain, lease,
718 exchange, or otherwise, subject to the approval of the executive director and the
719 governor.
- 720 (b) In acquiring real or personal property, the credit of the state may not be pledged
721 without the consent of the Legislature.
- 722 (5)(a) Before acquiring any real property, the division shall notify the county legislative
723 body of the county where the property is situated of the division's intention to acquire
724 the property.
- 725 (b) If the county legislative body requests a hearing within 10 days of receipt of the
726 notice, the division shall hold a public hearing in the county concerning the matter.
- 727 (6) Acceptance of gifts or devises of land or other property is at the discretion of the
728 division, subject to the approval of the executive director and the governor.
- 729 (7) The division shall acquire property by eminent domain in the manner authorized by
730 Title 78B, Chapter 6, Part 5, Eminent Domain.
- 731 (8)(a) The division may make charges for special services and use of facilities, the
732 income from which is available for recreation purposes.
- 733 (b) The division may conduct and operate those services necessary for the comfort and
734 convenience of the public.
- 735 (9)(a) The division may lease or rent concessions of lawful kinds and nature on property
736 to persons, partnerships, and corporations for a valuable consideration after notifying
737 the commission.
- 738 (b) The division shall comply with Title 63G, Chapter 6a, Utah Procurement Code, in
739 selecting concessionaires.
- 740 (10) The division shall proceed without delay to negotiate with the federal government
741 concerning the Weber Basin and other recreation and reclamation projects.
- 742 (11)(a) The division shall coordinate with and annually report to the following regarding
743 land acquisition and development and grants administered under this chapter or
744 Chapter 8, Outdoor Recreation Grants:

- 745 (i) the Division of State Parks; and
746 (ii) the Office of Rural Development.
- 747 (b) The report required under Subsection (11)(a) shall be in writing, made public, and
748 include a description and the amount of any grant awarded under this chapter or
749 Chapter 8, Outdoor Recreation Grants.
- 750 (12) The division shall:
- 751 (a) coordinate outdoor recreation policy, management, and promotion:
- 752 (i) among state and federal agencies and local government entities in the state;
753 (ii) with the Public Lands Policy Coordinating Office created in Section 63L-11-201,
754 if public land is involved; and
755 (iii) on at least a quarterly basis, with the executive director and the executive
756 director of the Governor's Office of Economic Opportunity;
- 757 (b) in cooperation with the Governor's Office of Economic Opportunity, promote
758 economic development in the state by:
- 759 (i) coordinating with outdoor recreation stakeholders;
760 (ii) improving recreational opportunities; and
761 (iii) recruiting outdoor recreation business;
- 762 (c) administer Chapter 9, Mitigating the Direct Impacts of Tourism and Outdoor
763 Recreation;
- 764 (d) promote all forms of outdoor recreation, including motorized and nonmotorized
765 outdoor recreation;
- 766 [~~(d)~~] (e) recommend to the governor and Legislature policies and initiatives to enhance
767 recreational amenities and experiences in the state and help implement those policies
768 and initiatives;
- 769 [~~(e)~~] (f) in performing the division's duties, seek to ensure safe and adequate access to
770 outdoor recreation for all user groups and for all forms of recreation;
- 771 [~~(f)~~] (g) develop data regarding the impacts of outdoor recreation in the state; and
772 [~~(g)~~] (h) promote the health and social benefits of outdoor recreation, especially to young
773 people.
- 774 (13) By following Title 63J, Chapter 5, Federal Funds Procedures Act, the division may:
- 775 (a) seek federal grants or loans;
776 (b) seek to participate in federal programs; and
777 (c) in accordance with applicable federal program guidelines, administer federally
778 funded outdoor recreation programs.

779 Section 11. Section **79-9-101** is enacted to read:

780 **CHAPTER 9. MITIGATING THE DIRECT IMPACTS OF TOURISM AND**

781 **OUTDOOR RECREATION**

782 **Part 1. General Provisions**

783 **79-9-101 . Definitions.**

784 As used in this part:

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

786 (2) "Eligible county" means a county of the fourth, fifth, or sixth class.

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

789 (4) "Grantee" means an eligible county or eligible municipality that receives an outdoor
790 recreation mitigation grant from the division.

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

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

801 (6) "Tourism-related safety costs" means a mitigation cost described in Subsection
802 17-31-2(3)(d) that is not a tourism-related emergency cost, so long as the eligible county
803 applying for a grant presents sufficient evidence to suggest that:

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

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

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

814 Section 12. Section **79-9-102** is enacted to read:

815 **79-9-102 . Outdoor recreation mitigation grants authorized -- Rulemaking.**

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

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

820 (a) assist an eligible county that is impacted by tourism or recreation to such a degree
 821 that the eligible county is unable to address tourism-related emergency costs or
 822 tourism-related safety costs resources generated by an eligible county's imposition of
 823 transient room tax revenue; and

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

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

830 Section 13. Section **79-9-103** is enacted to read:

831 **79-9-103 . Outdoor Recreation Mitigation Grant Fund created.**

832 (1) There is created an expendable special revenue fund known as the "Outdoor Recreation
 833 Mitigation Grant Fund," which the division may use to make competitive outdoor
 834 recreation mitigation grants to one or more eligible counties as described in Section
 835 79-9-201.

836 (2) The fund consists of:

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

838 (b) appropriations made by the Legislature;

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

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

843 (e) interest earned on the fund.

844 (3) The division shall administer the fund.

845 (4) The cost of administering the fund shall be paid from money in the fund.

846 (5) Interest accrued from investment of money in the fund shall remain in the fund.

847 Section 14. Section **79-9-201** is enacted to read:

848 **Part 2. Outdoor Recreation Mitigation Grants**

849 **79-9-201 . Outdoor recreation mitigation grant criteria -- Priorities --**

850 **Application -- Prohibition on awards.**

851 (1) The division may, within available funding, award an outdoor recreation mitigation
852 grant as described in this section.

853 (2) In the event the division receives grant applications in excess of funding available to
854 make grants, the division shall:

855 (a) prioritize applications for grant funding for tourism-related emergency costs over
856 applications for grant funding for tourism-related safety costs;

857 (b) within applications for grant funding to relieve tourism-related emergency costs,
858 prioritize applications for grant funding to support search and rescue efforts or
859 emergency medical services over applications for grant funding to support road
860 repair; and

861 (c) prioritize an application for grant funding from an eligible county with a smaller
862 population over an application for grant funding from an eligible county with a larger
863 population.

864 (3) After making the priority determinations described in Subsection (2), the division may
865 prioritize available grant funding based on:

866 (a) need, in terms of:

867 (i) the amount of tourism or recreation taking place within the eligible county;

868 (ii) the existing capacity of an eligible county to manage search and rescue efforts or
869 emergency medical services without additional financial assistance;

870 (iii) the existing capacity of an eligible county to engage in road repair and
871 maintenance without additional financial assistance; and

872 (iv) the existing capacity of an eligible county to manage tourism-related safety costs
873 without additional financial assistance; and

874 (b) demonstrated ability to match state funding with local funding.

875 (4) The department may, in the department's discretion and in accordance with this part and
876 any rules made pursuant to Subsection 79-9-102(3), fulfill an eligible county's
877 application for grant funding in whole or in part.

878 (5) In implementing a competitive grant-making program described in this section, the

879 division shall:

880 (a) create an application for eligible counties to apply for grant funding; and

881 (b) require an eligible county applying for grant funding to:

882 (i) use the application created by the division;

883 (ii) include information the division requires in an application; and

884 (iii) apply by a deadline established by the division.

885 (6) On or before December 31, 2027, an eligible county may not receive grant funding
 886 described in this chapter unless the eligible county has submitted the report required by
 887 Subsection 17-31-5.5(1)(b).

888 (7) Beginning January 1, 2028, an eligible county may not receive grant funding described
 889 in this chapter if:

890 (a) the eligible county has not submitted the report required by Subsection
 891 17-31-5.5(1)(b);

892 (b) the division determines that the eligible county's report required by Subsection
 893 17-31-5.5(1)(b) does not sufficiently comply with the requirements of Subsection
 894 17-31-5.5(2); or

895 (c) the state auditor has notified the division and board that the eligible county is not in
 896 compliance with Section 17-36-37.

897 Section 15. Section **79-9-202** is enacted to read:

898 **79-9-202 . Determining need of eligible counties.**

899 (1) The division shall annually determine the relative needs of eligible counties for financial
 900 assistance to support tourism-related emergency costs in eligible counties, specifically
 901 taking into account the rolling five-year average of past tourism-related emergency costs
 902 within each eligible county, based on available data.

903 (2) The division may request assistance from the Utah Office of Tourism within the
 904 Governor's Office of Economic Opportunity and the state auditor in making the
 905 determination described in Subsection (1).

906 Section 16. Section **79-9-203** is enacted to read:

907 **79-9-203 . Use of outdoor recreation mitigation grant funding.**

908 (1) An eligible county that receives grant funding under Section 79-9-201:

909 (a) shall use grant funding:

910 (i) to pay for any present or ongoing tourism-related emergency costs or
 911 tourism-related safety costs;

912 (ii) to reimburse a provider of search and rescue efforts or emergency medical

- 913 services for any past, unpaid services within the eligible county; and
914 (iii) as proposed in the eligible county's application for grant funding;
915 (b) shall report to the division on the expenditures made with the grant funding by
916 December 31 of each year in which grant funding is received or is unexpended;
917 (c) may not use grant funding to:
918 (i) supplant existing funds; or
919 (ii) purchase real property or make payments toward the ownership or leasing of real
920 property.
- 921 (2) If a grantee does not expend or encumber the funding within 18 months of the day on
922 which the funding was received by the grantee due to a lack of need within the eligible
923 county, the grantee:
924 (a) shall inform the division regarding the remaining grant funding;
925 (b) may retain the remaining grant funding until fully expended unless required by the
926 division to return the remaining grant funding to the division; and
927 (c) may not apply for a new outdoor recreation mitigation grant until the grant funding is
928 fully expended or returned.
- 929 (3) Upon receipt of unexpended outdoor recreation mitigation grant funding from a grantee,
930 the division shall deposit the unexpended grant funding into the Outdoor Recreation
931 Mitigation Grant Fund created in Section 79-9-103.

932 Section 17. Section **79-9-301** is enacted to read:

933 **Part 3. Reporting**

934 **79-9-301 . Reporting.**

935 Beginning January 1, 2027, the division shall provide an annual written report to the
936 Revenue and Taxation Interim Committee and the Political Subdivisions Interim Committee
937 no later than September 30, describing the division's efforts to implement the requirements of
938 this chapter and any recommendations for legislative changes to the program.

939 Section 18. **Effective Date.**

940 This bill takes effect on July 1, 2025.