

Bridger Bolinder proposes the following substitute bill:

Transient Room Tax Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Bridger Bolinder

Senate Sponsor: Evan J. Vickers

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- 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 state tax rate on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;
- directs the State Tax Commission to deposit revenue the state collects from the secondary rate on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services into the Outdoor Recreation Mitigation Grant Fund, the Long-term Capital Projects Fund, and the counties of the state;
- extends the sunset on the State Search and Rescue Advisory Board;
- establishes an outdoor recreation mitigation grant program within the Division of Outdoor Recreation;
- creates the Outdoor Recreation Mitigation Grant Fund;
- 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 (Effective 07/01/25)**, as last amended by Laws of Utah 2023, Chapter 15
- 42 **17-31-5 (Effective 07/01/25)**, as last amended by Laws of Utah 2022, Chapter 360
- 43 **17-31-5.5 (Effective 07/01/25)**, as last amended by Laws of Utah 2023, Chapter 479
- 44 **17-31-8 (Effective 07/01/25)**, as last amended by Laws of Utah 2018, Chapter 68
- 45 **17-36-37 (Effective 07/01/25)**, as last amended by Laws of Utah 2022, Chapter 288
- 46 **59-28-102 (Effective 01/01/26)**, as enacted by Laws of Utah 2017, Chapter 166
- 47 **59-28-103 (Effective 01/01/26)**, as last amended by Laws of Utah 2022, Chapter 68
- 48 **63I-1-253 (Effective 07/01/25)**, as last amended by Laws of Utah 2024, Third Special
- 49 Session, Chapter 5
- 50 **67-3-12 (Effective 07/01/25)**, as last amended by Laws of Utah 2023, Chapters 16, 502
- 51 **79-7-203 (Effective 07/01/25)**, as last amended by Laws of Utah 2023, Chapter 33

52 ENACTS:

- 53 **79-9-101 (Effective 07/01/25)**, Utah Code Annotated 1953
- 54 **79-9-102 (Effective 07/01/25)**, Utah Code Annotated 1953
- 55 **79-9-103 (Effective 07/01/25)**, Utah Code Annotated 1953
- 56 **79-9-104 (Effective 07/01/25)**, Utah Code Annotated 1953
- 57 **79-9-201 (Effective 07/01/25)**, Utah Code Annotated 1953
- 58 **79-9-202 (Effective 07/01/25)**, Utah Code Annotated 1953
- 59 **79-9-203 (Effective 07/01/25)**, Utah Code Annotated 1953
- 60 **79-9-301 (Effective 07/01/25)**, Utah Code Annotated 1953

61

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

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

64 **17-31-2 (Effective 07/01/25). Purposes of transient room tax and expenditure of**
 65 **revenue -- Purchase or lease of facilities -- Mitigating impacts of recreation, tourism, or**
 66 **conventions -- Issuance of bonds.**

67 (1) As used in this section:

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

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

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

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

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

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

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

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

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

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

83 [~~(i)~~ (c) [~~"Tourism~~] "Establishing and promoting tourism" means [an activity]to develop,
 84 encourage, solicit, or market [~~tourism~~] features or opportunities within a county that [
 85 attracts] attract transient guests to the county, including planning, development, and
 86 advertising[~~for the purpose described in Subsection (2)(a)(i)~~].

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

91 [~~(j) "Town" means a municipality that is classified as a town in accordance with Section~~
 92 ~~10-2-301.]~~

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

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

- 97 (3) A county legislative body may expend revenue generated by the transient room tax
 98 imposed under this section and any revenue the county receives from the State Tax
 99 Commission under Section 59-28-103 only [~~for the purposes of~~]:
- 100 (a) for the purpose of establishing and promoting:
- 101 (i) tourism; [~~or~~]
 102 (ii) recreation; [~~;~~]
 103 (iii) film production; [~~and~~]; or
 104 (iv) conventions;
- 105 (b) to pay for tourism- or recreation-related facilities in the county, including acquiring,
 106 leasing, constructing, furnishing, maintaining, or operating:
- 107 (i) convention meeting rooms;
 108 (ii) exhibit halls;
 109 (iii) visitor information centers;
 110 (iv) museums;
 111 (v) sports and recreation facilities including practice fields, stadiums, [~~and~~]arenas,
 112 and trails;
 113 [~~(vi) related facilities~~];
 114 [~~(vii)~~] (vi) [if a national park is located within or partially within the county's
 115 boundaries,] the following on any route to a recreation destination within the
 116 county, as designated by the county legislative body:
- 117 (A) transit service, including shuttle service; and
 118 (B) parking infrastructure; and
- 119 [~~(viii)~~] (vii) an airport, if [~~;~~]
 120 [(A) the county is a county of the fourth, fifth, or sixth class; and]
 121 [(B)] the county is the airport operator of the airport;
- 122 (c) for the purpose of acquiring land, leasing land, or making payments for construction
 123 or infrastructure improvements required for or related to the [~~purposes~~] facilities listed
 124 in Subsection [(2)(b)] (3)(b);
- 125 (d) [~~as required to mitigate the impacts of recreation, tourism, or conventions in counties~~
 126 ~~of the fourth, fifth, and sixth class, paying for]~~ to pay mitigation costs, including:
- 127 (i) solid waste disposal operations;
 128 (ii) emergency medical services;
 129 (iii) search and rescue activities;
 130 (iv) law enforcement activities; and

- 131 (v) road repair and upgrade of:
- 132 (A) class B roads, as defined in Section 72-3-103;
- 133 (B) class C roads, as defined in Section 72-3-104; or
- 134 (C) class D roads, as defined in Section 72-3-105; and
- 135 (e) ~~[making]~~ to make the annual payment of principal, interest, premiums, and necessary
- 136 reserves for any of the aggregate of bonds authorized under Subsection ~~[(5)]~~ (4).
- 137 ~~[(3)(a) The county legislative body of a county that imposes a transient room tax at a~~
- 138 ~~rate of 3% or less may expend the revenue generated as provided in Subsection (4),~~
- 139 ~~after making any reduction required by Subsection (6).]~~
- 140 ~~[(b) The county legislative body of a county that imposes a transient room tax at a rate~~
- 141 ~~that exceeds 3% or increases the rate of transient room tax above 3% may expend:]~~
- 142 ~~[(i) the revenue generated from the transient room tax at a rate of 3% as provided in~~
- 143 ~~Subsection (4), after making any reduction required by Subsection (6); and]~~
- 144 ~~[(ii) the revenue generated from the portion of the rate that exceeds 3%:]~~
- 145 ~~[(A) for any combination of the purposes described in Subsections (2) and (5); and]~~
- 146 ~~[(B) regardless of the limitation on expenditures for the purposes described in~~
- 147 ~~Subsection (4).]~~
- 148 ~~[(4) Subject to Subsections (6) and (7), a county may not expend more than 1/3 of the~~
- 149 ~~revenue generated by a rate of transient room tax that does not exceed 3%, for any~~
- 150 ~~combination of the purposes described in Subsections (2)(b) through (2)(e).]~~
- 151 ~~[(5) (4)]~~(a) The county legislative body may issue bonds or cause bonds to be issued, as
- 152 permitted by law, to pay all or part of any costs incurred for the purposes set forth in
- 153 Subsections ~~[(2)(b)]~~ (3)(b) through ~~[(2)(d)]~~ (3)(d) that are permitted to be paid from
- 154 bond proceeds.
- 155 ~~[(b) If a county legislative body does not need the revenue generated by the transient~~
- 156 ~~room tax for payment of principal, interest, premiums, and reserves on bonds issued~~
- 157 ~~as provided in Subsection (2)(e), the county legislative body shall expend that~~
- 158 ~~revenue for the purposes described in Subsection (2), subject to the limitation of~~
- 159 ~~Subsection (4).]~~
- 160 ~~[(6)(a) In addition to the purposes described in Subsection (2), a county legislative body:]~~
- 161 ~~[(i) may expend up to 4% of the total revenue generated by a transient room tax to~~
- 162 ~~pay a provider for emergency medical services in one or more eligible towns; and]~~
- 163 ~~[(ii) may expend up to 10% of the total revenue generated by a transient room tax for~~
- 164 ~~visitor management and destination development if:]~~

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

167 ~~[(B) the county's tourism tax advisory board created under Subsection~~
168 ~~17-31-8(1)(a) or the substantially similar body as described in Subsection~~
169 ~~17-31-8(1)(b) has prioritized and recommended the use of the revenue in~~
170 ~~accordance with Subsection 17-31-8(4).]~~

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

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

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

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

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

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

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

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

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

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

197 ~~[(ii) the remainder of the transient room tax not expended in accordance with~~
198 ~~Subsection (7)(b)(i) for any combination of the purposes described in Subsection~~

- 199 (2) and, subject to the limitation described in Subsection (7)(e), Subsection (6).]
- 200 [(e) A county legislative body in a county of the fourth, fifth, or sixth class may not:]
- 201 [(i) expend more than 4% of the revenue generated by a transient room tax to pay an
- 202 emergency medical services provider for emergency medical services in one or
- 203 more eligible towns; or]
- 204 [(ii) expend revenue generated by a transient room tax for the purpose described in
- 205 Subsection (2)(e) in an amount that exceeds the county's base year promotion
- 206 expenditure.]
- 207 [(d) A county legislative body may not expend more than 1/5 of the revenue described in
- 208 Subsection (7)(b)(i) for a purpose described in Subsection (2)(a)(ii).]
- 209 [(e) The provisions of this Subsection (7) apply notwithstanding any other provision of
- 210 this section.]
- 211 [(f) If the total amount of revenue generated by a transient room tax in a county of the
- 212 fourth, fifth, or sixth class is less than the county's base year promotion expenditure:]
- 213 [(i) Subsections (7)(a) through (d) do not apply; and]
- 214 [(ii) the county legislative body shall expend the revenue generated by the transient
- 215 room tax in accordance with Subsections (3) through (6).]
- 216 (5) A county that generates \$1 million or more in revenue from a transient room tax
- 217 imposed under this section in the preceding calendar year:
- 218 (a) shall expend, at a minimum, the revenue the county generates from the first 2% of
- 219 the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and
- 220 (b) may expend the remainder of the revenue the county generates from a transient room
- 221 tax and, beginning January 1, 2026, receives from the State Tax Commission under
- 222 Section 59-28-103, on any purpose described in Subsection (3).
- 223 (6) A county that generates \$500,000 or more but less than \$1 million in revenue from a
- 224 transient room tax imposed under this section in the preceding calendar year:
- 225 (a) shall expend, at a minimum, the revenue the county generates from the first 1% of
- 226 the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and
- 227 (b) may expend the remainder of the revenue the county generates from a transient room
- 228 tax and, beginning January 1, 2026, receives from the State Tax Commission under
- 229 Section 59-28-103, on any purpose described in Subsection (3).
- 230 (7) A county that is not described in Subsection (5) or (6) may expend the revenue the
- 231 county generates from a transient room tax, and beginning January 1, 2026, receives
- 232 from the State Tax Commission under Section 59-28-103, on any purpose described in

233 Subsection (3).

234 (8) The legislative body of a county may cause revenue generated by a transient room tax,
 235 or revenue received from the State Tax Commission under Section 59-28-103, to be
 236 expended by a municipality within the county if:

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

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

240 (i) governing the use of the revenue; and

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

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

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

246 **17-31-5 (Effective 07/01/25). General powers and duties of a county legislative**
 247 **body related to the transient room tax.**

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

250 (a) shall, except as provided in Subsection (2), at least annually consider the priorities
 251 and recommendations of the county's tourism tax advisory board created under
 252 Subsection 17-31-8(1)(a) or the substantially similar body as described in Subsection
 253 17-31-8(1)(b) in one or more public meetings before finalizing decisions on
 254 expenditures of revenue from the transient room tax in each fiscal year;

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

257 (c) may do and perform any and all other acts and things necessary, [~~convenient,~~]
 258 desirable, or appropriate to carry out the provisions of [~~Sections 17-31-2 through~~
 259 ~~17-31-5.5]~~ this chapter.

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

261 (a) the legislative body of the county has entered into a written contract with a
 262 substantially similar body to a tourism tax advisory board as described in Subsection
 263 17-31-8(1)(b); and

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

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

- 267 **17-31-5.5 (Effective 07/01/25). Report by county legislative body -- Content.**
- 268 (1) The legislative body of each county that imposes a transient room tax under Section
- 269 59-12-301 or a tourism, recreation, cultural, convention, and airport facilities tax under
- 270 Section 59-12-603 shall:
- 271 (a) ensure that the annual financial report required by Section 17-36-37 includes a
- 272 breakdown of expenditures:
- 273 (i) for revenue generated by the transient room tax and received from the State Tax
- 274 Commission under Section 59-28-103, according to the allowable expenditure
- 275 categories described in Subsection 17-31-2(3); and
- 276 (ii) for revenue generated by the tourism, recreation, cultural, convention, and airport
- 277 facilities tax, according to the allowable expenditure categories described in
- 278 Sections 59-12-602 and 59-12-603; and
- 279 (b) prepare annually a written report in accordance with Subsection (2).
- 280 [(2) The report described in Subsection (1) shall include a breakdown of expenditures into
- 281 the following categories:]
- 282 [(a) for the transient room tax, identification of expenditures for:]
- 283 [(i) establishing and promoting:]
- 284 [(A) recreation;]
- 285 [(B) tourism;]
- 286 [(C) film production; and]
- 287 [(D) conventions;]
- 288 [(ii) acquiring, leasing, constructing, furnishing, or operating:]
- 289 [(A) convention meeting rooms;]
- 290 [(B) exhibit halls;]
- 291 [(C) visitor information centers;]
- 292 [(D) museums; and]
- 293 [(E) related facilities;]
- 294 [(iii) acquiring or leasing land required for or related to the purposes listed in
- 295 Subsection (2)(a)(ii);]
- 296 [(iv) mitigation costs as identified in Subsection 17-31-2(2)(d); and]
- 297 [(v) making the annual payment of principal, interest, premiums, and necessary
- 298 reserves for any or the aggregate of bonds issued to pay for costs referred to in
- 299 Subsections 17-31-2(2)(e) and (5)(a); and]
- 300 [(b) for the tourism, recreation, cultural, convention, and airport facilities tax,

- 301 identification of expenditures for:]
- 302 [(i) financing tourism promotion, which means an activity to develop, encourage,
303 solicit, or market tourism that attracts transient guests to the county, including
304 planning, product development, and advertising;]
- 305 [(ii) the development, operation, and maintenance of the following facilities as
306 defined in Section 59-12-602:]
- 307 [(A) an airport facility;]
- 308 [(B) a convention facility;]
- 309 [(C) a cultural facility;]
- 310 [(D) a recreation facility; and]
- 311 [(E) a tourist facility;]
- 312 [(iii) mitigation costs as identified in Subsection 59-12-603(2)(b); and]
- 313 [(iv) a pledge as security for evidences of indebtedness under Subsection
314 59-12-603(3).]
- 315 [(3)] (2)(a) For the transient room tax, the written report described in Subsection [(4)]
316 (1)(b) shall include ~~a breakdown of each expenditure described in Subsection~~
317 (2)(a)(i), including:
- 318 [(a)] (i) [whether the expenditure was used for in-state and out-of-state promotion
319 efforts] a breakdown of promotion expenditures;
- 320 [(b) an explanation of how the expenditure targeted a cost created by tourism; and]
- 321 [(c) an accounting of the expenditure showing that the expenditure was used only for
322 costs directly related to a cost created by tourism.]
- 323 (ii) if the county caused revenue generated by the transient room tax to be expended
324 by a municipality within the county, as described in Subsection 17-31-2(8), a
325 description:
- 326 (A) of each interlocal agreement the county entered into with a municipality; and
327 (B) the amount of revenue the county shared with a municipality pursuant to an
328 interlocal agreement;
- 329 (iii) the number of search and rescue efforts conducted by the county in the previous
330 fiscal year;
- 331 (iv) the total cost of search and rescue efforts and emergency medical services that
332 were related to tourism or recreation within the eligible county in the previous
333 fiscal year;
- 334 (v) a description of any factors that made a search and rescue effort or emergency

- 335 medical service more expensive or difficult, including the condition of roads
 336 within the county;
- 337 (vi) what money, if any, the county was able to recover in the previous fiscal year
 338 from an individual on whose behalf the county incurred the cost of search and
 339 rescue or emergency medical services; and
- 340 (vii)(A) data on the percentages of individuals on whose behalf the county
 341 incurred the cost of search and rescue or emergency medical services who were
 342 in-state visitors to the county, out-of-state visitors to the county, or residents of
 343 the county; and
- 344 (B) if data described in Subsection (2)(a)(vii)(A) is unavailable regarding an
 345 individual on whose behalf the county incurred the cost of search and rescue or
 346 emergency medical services, the number of individuals whose data described
 347 in Subsection (2)(a)(vii)(A) is unavailable.
- 348 (b) The state auditor, in consultation with the Utah Office of Tourism created in Section
 349 63N-7-102, shall:
- 350 (i) create a form for a financial report and a form for a written report required under
 351 this section;
- 352 (ii) designate at least one employee within the state auditor's office to serve as the
 353 point of contact for counties preparing a financial report or written report under
 354 this section; and
- 355 (iii) if the state auditor's office determines it is advisable, create written guidance to
 356 assist counties in preparing a financial report or written report under this section.
- 357 ~~[(4)]~~ (3) On or before October 1, the county legislative body shall provide a copy of the
 358 annual written report described in Subsection ~~[(1)]~~ (1)(b) for the previous fiscal year to
 359 the state auditor.[:]
- 360 ~~[(a) the Utah Office of Tourism within the Governor's Office of Economic Opportunity;]~~
 361 ~~[(b) the county's tourism tax advisory board; and]~~
 362 ~~[(e) the Office of the Legislative Fiscal Analyst.]~~
- 363 Section 4. Section **17-31-8** is amended to read:
- 364 **17-31-8 (Effective 07/01/25). Tourism tax advisory boards.**
- 365 (1)(a) Except as provided in Subsection (1)(b), any county that collects the following
 366 taxes shall operate a tourism tax advisory board:
- 367 (i) the tax allowed under Section 59-12-301; or
 368 (ii) the tax allowed under Section 59-12-603.

- 369 (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the
370 county has an existing board, council, committee, convention visitor's bureau, or
371 body that substantially conforms with Subsections (2), (3), and (4).
- 372 (2) A tourism tax advisory board created under Subsection (1) shall consist of at least five
373 members.
- 374 (3)(a) A tourism tax advisory board shall be composed of the following members that
375 are residents of the county:
- 376 ~~[(a)]~~ (i) a majority of the members shall be current employees of entities in the county
377 that are subject to the taxes referred to in Section 59-12-301 or 59-12-603; and
378 ~~[(b)]~~ (ii) ~~[the balance]~~ at least two of the board's membership shall be employees of
379 recreational facilities, convention facilities, museums, cultural attractions, or other
380 tourism related industries located within the county.
- 381 (b) A tourism tax advisory board may add additional members to the board, including
382 board members who represent the interests of municipalities in the county.
- 383 (c) If a county generates 50% or more of the county's revenue generated by the
384 imposition of a tax described in Subsection (1)(a) within one municipality in the
385 county, the tourism tax advisory board for that county shall include a board member
386 to represent the interests of the municipality.
- 387 (4)(a) Each tourism tax advisory board shall advise the county legislative body on the
388 best use of revenues collected from the tax allowed under Section 59-12-301 by
389 providing the legislative body with a priority listing for proposed expenditures based
390 on projected available tax revenues supplied to the board by the county legislative
391 body on an annual basis.
- 392 (b) Each tourism tax advisory board in a county operating under the county commission
393 form of government under Section 17-52a-201 or the expanded county commission
394 form under Section 17-52a-202 shall advise the county legislative body on the best
395 use of revenues collected from the tax allowed under Section 59-12-603 by providing
396 the legislative body with a priority listing for proposed expenditures based on
397 projected available tax revenues supplied to the board by the county legislative body
398 on an annual basis.
- 399 (5) A member of any county tourism tax advisory board:
- 400 (a) may not receive compensation or benefits for the member's services; and
401 (b) may receive per diem and travel expenses incurred in the performance of the
402 member's official duties, in accordance with Section 11-55-103.

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

404 **17-36-37 (Effective 07/01/25). Finance officer -- Annual financial statement --**

405 **Contents -- Duties of state auditor.**

406 (1) The finance officer of each county, within 180 days after the close of each fiscal period,
407 or, for a county that has adopted a fiscal period that is a biennial period, within 180 days
408 after both the midpoint and the close of the fiscal period, except as provided by Section
409 17-36-38, shall prepare and make available to the governing body an annual financial
410 report that shall contain:

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

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

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

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

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

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

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

427 (a) transient room tax, including any revenue provided to the county by the State Tax
428 Commission under Section 39-28-103, according to the expenditure authorizations
429 described in Section 17-31-2; and

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

432 (4) The state auditor:

433 (a) may provide guidance to the finance officer of each county to ensure uniform
434 reporting across counties;

435 (b) may include the information described in Subsection (3) on the public finance
436 website described in Section 67-3-12;

- 437 (c) shall, on a regular basis determined by the state auditor, evaluate a county's annual
 438 financial report in regard to revenues and expenditures described in Subsection (3)
 439 and determine whether a county's reporting is sufficient to ensure transparency and
 440 accountability; and
- 441 (d) shall, upon receipt of a county's written report under Section 17-31-5.5 and in
 442 conjunction with evaluating the information described in Subsection (3), determine if
 443 a county is compliant with the expenditure authorizations described in Sections
 444 17-31-2, 59-12-602, and 59-12-603.
- 445 (5) If the state auditor determines under Subsection (4)(c) that a county is not sufficiently
 446 reporting or determines under Subsection (4)(d) that a county is not compliant, the state
 447 auditor:
- 448 (a) shall provide the county finance officer with written notice of the determination,
 449 including the rationale for the determination; and
- 450 (b) shall provide the county finance officer with an opportunity to respond to the
 451 determination in writing, including an opportunity to correct any deficiencies
 452 identified by the state auditor.
- 453 (6) If the auditor determines, after providing a county with an opportunity to respond and
 454 correct any deficiencies as described in Subsection (5)(b), that a county is still not in
 455 compliance with this section, the auditor:
- 456 (a) shall provide notice of the determination to the Division of Outdoor Recreation
 457 created in Section 79-7-201;
- 458 (b) may provide notice to the Revenue and Taxation Interim Committee and the Political
 459 Subdivisions Interim Committee, or if the Legislature is in session, the Legislative
 460 Management Committee; and
- 461 (c) may take any action authorized in Section 51-2a-401 or other provision of law.

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

463 **59-28-102 (Effective 01/01/26). Definitions.**

464 As used in this chapter:

- 465 (1) "Agreement" means the same as that term is defined in Section 59-12-102.
- 466 (2) "Certified service provider" means the same as that term is defined in Section 59-12-102.
- 467 (3) "Initial rate" means a rate of 0.32%.
- 468 [(3)] (4) "Model 2 seller" means the same as that term is defined in Section 59-12-102.
- 469 [(4)] (5) "Purchaser" means the same as that term is defined in Section 59-12-102.
- 470 [(5)] (6) "Sales price" means the same as that term is defined in Section 59-12-102.

471 (7) "Secondary rate" means a rate of 1.0%.

472 [~~(6)~~] (8) "Seller" means the same as that term is defined in Section 59-12-102.

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

474 **59-28-103 (Effective 01/01/26). Imposition -- Rate -- Revenue distribution.**

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

477 (a) the initial rate; and

478 (b) the secondary rate.

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

481 (3)(a)(i) Subject to Subsection (3)(a)(ii), the commission shall deposit 6% of the
482 revenue the state collects from the tax under this chapter at the initial rate into the
483 Hospitality and Tourism Management Education Account created in Section
484 53F-9-501 to fund the Hospitality and Tourism Management Career and Technical
485 Education Pilot Program created in Section 53E-3-515.

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

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

494 (i) the Outdoor Recreational Infrastructure Grant Program created in Section 79-8-401;
495 and the Recreation Restoration Infrastructure Grant Program created in Section
496 79-8-202.

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

500 (b) The commission shall distribute 25% of the revenue the state collects from the tax
501 under this chapter at the secondary rate to the counties of the state, in direct
502 proportion to the percentage of revenue generated by a tax under this chapter in each
503 county.

504 (c) The commission shall distribute the remaining revenue the state collects from the tax

505 under this chapter at the secondary rate to the Division of Finance, which shall
 506 transfer the revenue into the Long-term Capital Projects Fund.

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

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

510 **63I-1-253 (Effective 07/01/25). Repeal dates: Titles 53 through 53G.**

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

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

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

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

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

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

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

525 [~~(8)~~ (7) Section 53-5-703, Board -- Membership -- Compensation -- Terms -- Duties, is
 526 repealed July 1, 2029.

527 [~~(9)~~ (8) Section 53-11-104, Board, is repealed July 1, 2029.

528 [~~(10)~~ (9) Section 53-22-104.1, School Security Task Force -- Membership -- Duties -- Per
 529 diem -- Report -- Expiration, is repealed December 31, 2025.

530 [~~(11)~~ (10) Section 53-22-104.2, The School Security Task Force -- Education Advisory
 531 Board, is repealed December 31, 2025.

532 [~~(12)~~ (11) Subsection 53B-1-301(1)(j), regarding the Higher Education and Corrections
 533 Council, is repealed July 1, 2027.

534 [~~(13)~~ (12) Section 53B-7-709, Five-year performance goals, is repealed July 1, 2027.

535 [~~(14)~~ (13) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed
 536 July 1, 2028.

537 [~~(15)~~ (14) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

538 [~~(16)~~ (15) Section 53B-17-1203, SafeUT and School Safety Commission established --

539 Members, is repealed January 1, 2030.

540 [~~(17)~~] (16) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

541 [~~(18)~~] (17) Title 53B, Chapter 18, Part 17, Food Security Council, is repealed July 1, 2027.

542 [~~(19)~~] (18) Title 53B, Chapter 18, Part 18, Electrification of Transportation Infrastructure

543 Research Center, is repealed July 1, 2028.

544 [~~(20)~~] (19) Title 53B, Chapter 35, Higher Education and Corrections Council, is repealed

545 July 1, 2027.

546 [~~(21)~~] (20) Subsection 53C-3-203(4)(b)(vii), regarding the distribution of money from the

547 Land Exchange Distribution Account to the Geological Survey for test wells and other

548 hydrologic studies in the West Desert, is repealed July 1, 2030.

549 [~~(22)~~] (21) Subsection 53E-1-201(1)(q), regarding the Higher Education and Corrections

550 Council, is repealed July 1, 2027.

551 [~~(23)~~] (22) Subsection 53E-2-304(6), regarding foreclosing a private right of action or

552 waiver of governmental immunity, is repealed July 1, 2027.

553 [~~(24)~~] (23) Subsection 53E-3-503(5), regarding coordinating councils for youth in care, is

554 repealed July 1, 2027.

555 [~~(25)~~] (24) Subsection 53E-3-503(6), regarding coordinating councils for youth in care, is

556 repealed July 1, 2027.

557 [~~(26)~~] (25) Subsection 53E-4-202(8)(b), regarding a standards review committee, is repealed

558 January 1, 2028.

559 [~~(27)~~] (26) Section 53E-4-203, Standards review committee, is repealed January 1, 2028.

560 [~~(28)~~] (27) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission,

561 is repealed July 1, 2033.

562 [~~(29)~~] (28) Subsection 53E-7-207(7), regarding a private right of action or waiver of

563 governmental immunity, is repealed July 1, 2027.

564 [~~(30)~~] (29) Section 53F-2-420, Intensive Services Special Education Pilot Program, is

565 repealed July 1, 2024.

566 [~~(31)~~] (30) Section 53F-5-214, Grant for professional learning, is repealed July 1, 2025.

567 [~~(32)~~] (31) Section 53F-5-215, Elementary teacher preparation grant, is repealed July 1,

568 2025.

569 [~~(33)~~] (32) Section 53F-5-219, Local Innovations Civics Education Pilot Program, is

570 repealed July 1, 2025.

571 [~~(34)~~] (33) Title 53F, Chapter 10, Part 2, Capital Projects Evaluation Panel, is repealed July

572 1, 2027.

573 [~~35~~] (34) Subsection 53G-4-608(2)(b), regarding the Utah Seismic Safety Commission, is
574 repealed January 1, 2025.

575 [~~36~~] (35) Subsection 53G-4-608(4)(b), regarding the Utah Seismic Safety Commission, is
576 repealed January 1, 2025.

577 [~~37~~] (36) Section 53G-9-212, Drinking water quality in schools, is repealed July 1, 2027.

578 Section 9. Section **67-3-12** is amended to read:

579 **67-3-12 (Effective 07/01/25). Utah Public Finance Website -- Establishment and**
580 **administration -- Records disclosure -- Exceptions.**

581 (1) As used in this section:

582 (a)(i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same
583 as that term is defined in Section 63E-1-102.

584 (ii) "Independent entity" includes an entity that is part of an independent entity
585 described in Subsection (1)(a)(i), if the entity is considered a component unit of
586 the independent entity under the governmental accounting standards issued by the
587 Governmental Accounting Standards Board.

588 (iii) "Independent entity" does not include the Utah State Retirement Office created
589 in Section 49-11-201.

590 (b) "Local education agency" means a school district or charter school.

591 (c) "Participating local entity" means:

592 (i) a county;

593 (ii) a municipality;

594 (iii) the State Fair Park Authority, created in Section 11-68-201;

595 (iv) a special district under Title 17B, Limited Purpose Local Government Entities -
596 Special Districts;

597 (v) a special service district under Title 17D, Chapter 1, Special Service District Act;

598 (vi) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;

599 (vii) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit
600 District Act;

601 (viii) except for a taxed interlocal entity as defined in Section 11-13-602:

602 (A) an interlocal entity as defined in Section 11-13-103;

603 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or

604 (C) any project, program, or undertaking entered into by interlocal agreement in
605 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;

606 (ix) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that

607 is part of an entity described in Subsections (1)(c)(i) through (viii), if the entity is
608 considered a component unit of the entity described in Subsections (1)(c)(i)
609 through (viii) under the governmental accounting standards issued by the
610 Governmental Accounting Standards Board; or

611 (x) a conservation district under Title 17D, Chapter 3, Conservation District Act.

612 (d)(i) "Participating state entity" means the state of Utah, including its executive,
613 legislative, and judicial branches, its departments, divisions, agencies, boards,
614 commissions, councils, committees, and institutions.

615 (ii) "Participating state entity" includes an entity that is part of an entity described in
616 Subsection (1)(d)(i), if the entity is considered a component unit of the entity
617 described in Subsection (1)(d)(i) under the governmental accounting standards
618 issued by the Governmental Accounting Standards Board.

619 (e) "Public finance website" or "website" means the website established by the state
620 auditor in accordance with this section.

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

625 (g) "Qualifying entity" means:

626 (i) an independent entity;

627 (ii) a participating local entity;

628 (iii) a participating state entity;

629 (iv) a local education agency;

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

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

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

633 (viii) the School and Institutional Trust Lands Administration created in Section
634 53C-1-201;

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

636 (x) a URS-participating employer.

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

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

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

- 641 (ii) "URS-participating employer" does not include:
- 642 (A) the Utah State Retirement Office created in Section 49-11-201;
- 643 (B) an insurer that is subject to the disclosure requirements of Section 31A-4-113;
- 644 or
- 645 (C) a withdrawing entity.
- 646 (i)(i) "Withdrawing entity" means:
- 647 (A) an entity that elects to withdraw from participation in a system or plan under
- 648 Title 49, Chapter 11, Part 6, Procedures and Records;
- 649 (B) until the date determined under Subsection 49-11-626(2)(a), a public
- 650 employees' association that provides the notice of intent described in
- 651 Subsection 49-11-626(2)(b); and
- 652 (C) beginning on the date determined under Subsection 49-11-626(2)(a), a public
- 653 employees' association that makes an election described in Subsection
- 654 49-11-626(3).
- 655 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in
- 656 Sections 49-11-623 and 49-11-624.
- 657 (2) The state auditor shall establish and maintain a public finance website in accordance
- 658 with this section.
- 659 (3) The website shall:
- 660 (a) permit Utah taxpayers to:
- 661 (i) view, understand, and track the use of taxpayer dollars by making public financial
- 662 information available on the Internet for participating state entities, independent
- 663 entities, participating local entities, and URS-participating employers, using the
- 664 website; and
- 665 (ii) link to websites administered by participating local entities, independent entities,
- 666 or URS-participating employers that do not use the website for the purpose of
- 667 providing public financial information as required by this section and by rule
- 668 made under Subsection (9);
- 669 (b) allow a person that has Internet access to use the website without paying a fee;
- 670 (c) allow the public to search public financial information on the website;
- 671 (d) provide access to financial reports, financial audits, budgets, or other financial
- 672 documents that are used to allocate, appropriate, spend, and account for government
- 673 funds, as may be established by rule made in accordance with Subsection (9);
- 674 (e) have a unique and simplified website address;

- 675 (f) be guided by the principles described in Subsection 63A-16-202(2);
- 676 (g) include other links, features, or functionality that will assist the public in obtaining
677 and reviewing public financial information, as may be established by rule made under
678 Subsection (9); and
- 679 (h) include a link to school report cards published on the State Board of Education's
680 website under Section 53E-5-211.
- 681 (4) The state auditor shall:
- 682 (a) establish and maintain the website, including the provision of equipment, resources,
683 and personnel as necessary;
- 684 (b) maintain an archive of all information posted to the website;
- 685 (c) coordinate and process the receipt and posting of public financial information from
686 participating state entities; and
- 687 (d) coordinate and regulate the posting of public financial information by participating
688 local entities and independent entities.
- 689 (5) A qualifying entity shall permit the public to view the qualifying entity's public
690 financial information by posting the public financial information to the public finance
691 website in accordance with rules made under Subsection (9).
- 692 (6) The content of the public financial information posted to the public finance website is
693 the responsibility of the qualifying entity posting the public financial information.
- 694 (7) A URS-participating employer shall provide employee compensation information for
695 each fiscal year ending on or after June 30, 2022:
- 696 (a) to the state auditor for posting on the Utah Public Finance Website; or
697 (b)(i) through the URS-participating employer's own website; and
698 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state
699 auditor for posting on the Utah Public Finance Website.
- 700 (8)(a) A qualifying entity may not post financial information that is classified as private,
701 controlled, or protected under Title 63G, Chapter 2, Government Records Access and
702 Management Act, to the public finance website.
- 703 (b) An individual who negligently discloses financial information that is classified as
704 private, protected, or controlled by Title 63G, Chapter 2, Government Records
705 Access and Management Act, is not criminally or civilly liable for an improper
706 disclosure of the financial information if the financial information is disclosed solely
707 as a result of the preparation or publication of the website.
- 708 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

- 709 Office of the State Auditor:
- 710 (a) shall make rules to:
- 711 (i) establish which records a qualifying entity is required to post to the public finance
- 712 website; and
- 713 (ii) establish procedures for obtaining, submitting, reporting, storing, and posting
- 714 public financial information on the public finance website; and
- 715 (b) may make rules:
- 716 (i) governing when a qualifying entity is required to disclose an expenditure made by
- 717 a person under contract with the qualifying entity, including the form and content
- 718 of the disclosure[-] ; and
- 719 (ii) allowing for the inclusion of financial data provided by a participating local entity
- 720 to be included on the Utah Public Finance Website in a uniform manner.
- 721 (10) The rules made under Subsection (9) shall only require a URS-participating employer
- 722 to provide employee compensation information for each fiscal year ending on or after
- 723 June 30, 2022:
- 724 (a) to the state auditor for posting on the public finance website; or
- 725 (b)(i) through the URS-participating employer's own website; and
- 726 (ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state
- 727 auditor for posting on the public finance website.
- 728 Section 10. Section **79-7-203** is amended to read:
- 729 **79-7-203 (Effective 07/01/25). Powers and duties of division.**
- 730 (1) As used in this section, "real property" includes land under water, upland, and all other
- 731 property commonly or legally defined as real property.
- 732 (2) The Division of Wildlife Resources shall retain the power and jurisdiction conferred
- 733 upon the Division of Wildlife Resources by law on property controlled by the division
- 734 with reference to fish and game.
- 735 (3) For purposes of property controlled by the division, the division shall permit multiple
- 736 uses of the property for purposes such as grazing, fishing, hunting, camping, mining, and
- 737 the development and use of water and other natural resources.
- 738 (4)(a) The division may acquire real and personal property in the name of the state by
- 739 legal and proper means, including purchase, gift, devise, eminent domain, lease,
- 740 exchange, or otherwise, subject to the approval of the executive director and the
- 741 governor.
- 742 (b) In acquiring real or personal property, the credit of the state may not be pledged

- 743 without the consent of the Legislature.
- 744 (5)(a) Before acquiring any real property, the division shall notify the county legislative
745 body of the county where the property is situated of the division's intention to acquire
746 the property.
- 747 (b) If the county legislative body requests a hearing within 10 days of receipt of the
748 notice, the division shall hold a public hearing in the county concerning the matter.
- 749 (6) Acceptance of gifts or devises of land or other property is at the discretion of the
750 division, subject to the approval of the executive director and the governor.
- 751 (7) The division shall acquire property by eminent domain in the manner authorized by
752 Title 78B, Chapter 6, Part 5, Eminent Domain.
- 753 (8)(a) The division may make charges for special services and use of facilities, the
754 income from which is available for recreation purposes.
- 755 (b) The division may conduct and operate those services necessary for the comfort and
756 convenience of the public.
- 757 (9)(a) The division may lease or rent concessions of lawful kinds and nature on property
758 to persons, partnerships, and corporations for a valuable consideration after notifying
759 the commission.
- 760 (b) The division shall comply with Title 63G, Chapter 6a, Utah Procurement Code, in
761 selecting concessionaires.
- 762 (10) The division shall proceed without delay to negotiate with the federal government
763 concerning the Weber Basin and other recreation and reclamation projects.
- 764 (11)(a) The division shall coordinate with and annually report to the following regarding
765 land acquisition and development and grants administered under this chapter or
766 Chapter 8, Outdoor Recreation Grants:
- 767 (i) the Division of State Parks; and
768 (ii) the Office of Rural Development.
- 769 (b) The report required under Subsection (11)(a) shall be in writing, made public, and
770 include a description and the amount of any grant awarded under this chapter or
771 Chapter 8, Outdoor Recreation Grants.
- 772 (12) The division shall:
- 773 (a) coordinate outdoor recreation policy, management, and promotion:
- 774 (i) among state and federal agencies and local government entities in the state;
775 (ii) with the Public Lands Policy Coordinating Office created in Section 63L-11-201,
776 if public land is involved; and

- 777 (iii) on at least a quarterly basis, with the executive director and the executive
 778 director of the Governor's Office of Economic Opportunity;
- 779 (b) in cooperation with the Governor's Office of Economic Opportunity, promote
 780 economic development in the state by:
- 781 (i) coordinating with outdoor recreation stakeholders;
 782 (ii) improving recreational opportunities; and
 783 (iii) recruiting outdoor recreation business;
- 784 (c) administer Chapter 9, Mitigating the Direct Impacts of Tourism and Outdoor
 785 Recreation;
- 786 (d) promote all forms of outdoor recreation, including motorized and nonmotorized
 787 outdoor recreation;
- 788 [(d)] (e) recommend to the governor and Legislature policies and initiatives to enhance
 789 recreational amenities and experiences in the state and help implement those policies
 790 and initiatives;
- 791 [(e)] (f) in performing the division's duties, seek to ensure safe and adequate access to
 792 outdoor recreation for all user groups and for all forms of recreation;
- 793 [(f)] (g) develop data regarding the impacts of outdoor recreation in the state; and
 794 [(g)] (h) promote the health and social benefits of outdoor recreation, especially to young
 795 people.
- 796 (13) By following Title 63J, Chapter 5, Federal Funds Procedures Act, the division may:
- 797 (a) seek federal grants or loans;
 798 (b) seek to participate in federal programs; and
 799 (c) in accordance with applicable federal program guidelines, administer federally
 800 funded outdoor recreation programs.

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

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

803

OUTDOOR RECREATION

804

Part 1. General Provisions

805 **79-9-101 (Effective 07/01/25). Definitions.**

806 As used in this part:

- 807 (1) "Board" means the Outdoor Recreation Mitigation Board created in Section 79-9-104.
 808 (2) "Division" means the Division of Outdoor Recreation created in Section 79-9-201.

- 809 (3) "Eligible county" means a county:
 810 (a) of the third, fourth, fifth, or sixth class; and
 811 (b) that imposes the maximum allowable rate of a county transient room tax.
 812 (4) "Grant" means an outdoor recreation mitigation grant issued by the division to an
 813 eligible county as described in Section 79-9-201.
 814 (5) "Grantee" means an eligible county that receives an outdoor recreation mitigation grant
 815 from the division.
 816 (6)(a) "Visitor-related emergency costs" means the documented expenditures of an
 817 eligible county in conducting search and rescue efforts or providing emergency
 818 medical services in direct relation to an individual who is in the eligible county for
 819 the purpose of outdoor recreation, tourism, or a convention.
 820 (b) "Visitor-related emergency costs" may include road repair and upgrade costs, as
 821 described in Subsection 17-31-2(3)(d), so long as the eligible county applying for a
 822 grant presents sufficient evidence to suggest that the condition of roads in the eligible
 823 county has a direct impact on search and rescue efforts or providing emergency
 824 medical services in relation to an individual who is in the eligible county for the
 825 purpose of outdoor recreation, tourism, or a convention.
 826 (7) "Visitor-related safety costs" means a mitigation cost described in Subsection
 827 17-31-2(3)(d) that is not a visitor-related emergency cost, so long as the eligible county
 828 applying for a grant presents sufficient evidence to suggest that:
 829 (a) the eligible county's current solid waste disposal operations are overwhelmed by
 830 outdoor recreation, tourism, or conventions in the eligible county, resulting in
 831 unsanitary or unsafe conditions in the eligible county;
 832 (b) law enforcement activities within the eligible county are strained as a direct result of
 833 outdoor recreation, tourism, or conventions in the eligible county, resulting in unsafe
 834 conditions for recreators, visitors, tourists, county residents, and members of law
 835 enforcement within the eligible county; or
 836 (c) road repair and upgrade costs, if the current condition of roads in the eligible county
 837 are overwhelmed by outdoor recreation, tourism, or conventions in the eligible
 838 county, resulting in unsafe conditions in the eligible county.

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

840 **79-9-102 (Effective 07/01/25). Outdoor recreation mitigation grants authorized --**
 841 **Rulemaking.**

- 842 (1) To the extent that money is available, the division shall administer an outdoor recreation

843 mitigation grants program to address visitor-related emergency costs and visitor-related
844 safety costs in eligible counties.

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

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

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

854 (3) The division shall, in consultation with the board, make rules in accordance with Title
855 63G, Chapter 3, Utah Administrative Rulemaking Act, as necessary to perform the
856 division's duties described in this chapter.

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

858 **79-9-103 (Effective 07/01/25). Outdoor Recreation Mitigation Grant Fund**
859 **created.**

860 (1) There is created an expendable special revenue fund known as the "Outdoor Recreation
861 Mitigation Grant Fund," which the division may use to make competitive outdoor
862 recreation mitigation grants to one or more eligible counties as described in Section
863 79-9-201.

864 (2) The fund consists of:

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

866 (b) appropriations made by the Legislature;

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

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

871 (e) interest earned on the fund.

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

873 (4) The cost of administering the fund:

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

875 (b) may not exceed 3% of the revenue deposited annually into the fund under Subsection
876 59-28-103(4)(a).

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

878 Section 14. Section **79-9-104** is enacted to read:

879 **79-9-104 (Effective 07/01/25). Outdoor recreation mitigation board.**

880 (1) There is created the Outdoor Recreation Mitigation Board consisting of the following
881 five members:

882 (a) the managing director of the Utah Office of Tourism, or the managing director's
883 designee;

884 (b) two representatives of the Utah Association of Counties, appointed by the Utah
885 Association of Counties;

886 (c) one representative of the Utah Sheriffs' Association, appointed by the Utah Sheriffs'
887 Association; and

888 (d) the executive director of an organization representing the tourism industry, appointed
889 by the director of the division.

890 (2) The board shall annually select one of the board's members to be the chair of the board.

891 (3)(a) If a vacancy occurs in the membership of the board, the member shall be replaced
892 in the same manner in which the original appointment was made.

893 (b) A member of the board shall serve a term of four years and until the member's
894 successor is appointed and qualified.

895 (c) Notwithstanding Subsection (3)(b), the initial appointment of one member described
896 in Subsection (1)(b) and one member described in Subsection (1)(c) shall be two
897 years so the terms of board members are staggered and approximately half of the
898 board members are appointed every two years.

899 (d) An individual may be appointed to more than one term.

900 (e) Three board members constitutes a quorum.

901 (f) The action of a majority of a quorum constitutes action of the board.

902 (4) A board member may not receive compensation or benefits for the member's service on
903 the board, but may receive per diem and reimbursement for travel expenses incurred as a
904 board member at the rates established by the Division of Finance under:

905 (a) Sections 63A-3-106 and 63A-3-107; and

906 (b) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
907 63A-3-107.

908 (5) The division shall provide staff support to the board.

909 Section 15. Section **79-9-201** is enacted to read:

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

- 911 **79-9-201 (Effective 07/01/25). Outdoor recreation mitigation grant criteria --**
912 **Priorities -- Application -- Prohibition on awards.**
- 913 (1) The division may, within available funding, award an outdoor recreation mitigation
914 grant as described in this section.
- 915 (2) In the event the division receives grant applications in excess of funding available to
916 make grants, the division shall:
- 917 (a) prioritize applications for grant funding for visitor-related emergency costs over
918 applications for grant funding for visitor-related safety costs;
- 919 (b) within applications for grant funding to relieve visitor-related emergency costs,
920 prioritize applications for grant funding to support search and rescue efforts or
921 emergency medical services over applications for grant funding to support road
922 repair; and
- 923 (c) prioritize an application for grant funding from an eligible county with a smaller
924 population over an application for grant funding from an eligible county with a larger
925 population.
- 926 (3) After making the priority determinations described in Subsection (2), the division may
927 prioritize available grant funding based on need, in terms of:
- 928 (a) the amount of outdoor recreation or tourism taking place within the eligible county;
929 (b) the existing capacity of an eligible county to manage search and rescue efforts or
930 emergency medical services without additional financial assistance;
- 931 (c) the existing capacity of an eligible county to engage in road repair and maintenance
932 without additional financial assistance; and
- 933 (d) the existing capacity of an eligible county to manage tourism-related safety costs
934 without additional financial assistance.
- 935 (4) The division may, in the division's discretion and in accordance with this part and any
936 rules made pursuant to Subsection 79-9-102(3), fulfill an eligible county's application
937 for grant funding in whole or in part.
- 938 (5) In implementing a competitive grant-making program described in this section, the
939 division shall:
- 940 (a) create an application for eligible counties to apply for grant funding; and
941 (b) require an eligible county applying for grant funding to:
- 942 (i) use the application created by the division;
943 (ii) include information the division requires in an application; and
944 (iii) apply by a deadline established by the division.

945 (6) If an eligible county intends to share some or all grant funding awarded to the eligible
 946 county under this section with a special district in the eligible county, the eligible county
 947 shall provide that information in the eligible county's application for grant funding.

948 (7) Beginning January 1, 2028, an eligible county may not receive grant funding described
 949 in this chapter if the state auditor notifies the division that the eligible county is not in
 950 compliance with Section 17-36-37.

951 Section 16. Section **79-9-202** is enacted to read:

952 **79-9-202 (Effective 07/01/25). Determining need of eligible counties.**

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

957 (2) The division may request assistance from the state auditor and the Utah Office of
 958 Tourism in making the determination described in Subsection (1).

959 Section 17. Section **79-9-203** is enacted to read:

960 **79-9-203 (Effective 07/01/25). Use of outdoor recreation mitigation grant**
 961 **funding.**

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

963 (a) shall use grant funding:

964 (i) to pay for any present or ongoing visitor-related emergency costs or visitor-related
 965 safety costs;

966 (ii) to reimburse a provider of search and rescue efforts or emergency medical
 967 services for any past, unpaid services within the eligible county;

968 (iii) to support the activities of a special district providing search and rescue efforts,
 969 emergency medical services, solid waste disposal, or road repair;

970 (iv) as proposed in the eligible county's or eligible special district's application for
 971 grant funding;

972 (b) shall report to the division on the expenditures made with the grant funding by
 973 December 31 of each year in which grant funding is received or is unexpended;

974 (c) may not use grant funding to:

975 (i) supplant existing funds; or

976 (ii) purchase real property or make payments toward the ownership or leasing of real
 977 property.

978 (2) If a grantee does not expend or encumber the funding within 18 months of the day on

- 979 which the funding was received by the grantee due to a lack of need within the eligible
 980 county, the grantee:
- 981 (a) shall inform the division regarding the remaining grant funding;
 982 (b) may retain the remaining grant funding until fully expended unless required by the
 983 division to return the remaining grant funding to the division; and
 984 (c) may not apply for a new outdoor recreation mitigation grant until the grant funding is
 985 fully expended or returned.
- 986 (3) Upon receipt of unexpended outdoor recreation mitigation grant funding from a grantee,
 987 the division shall deposit the unexpended grant funding into the Outdoor Recreation
 988 Mitigation Grant Fund created in Section 79-9-103.

989 Section 18. Section **79-9-301** is enacted to read:

990 **Part 3. Reporting**

991 **79-9-301 (Effective 07/01/25). Reporting.**

- 992 (1) The division shall report quarterly to the board on:
- 993 (a) grant applications received from eligible counties;
 994 (b) grant awards made to eligible counties; and
 995 (c) the division's progress in determining the relative needs of eligible counties, as
 996 described in Section 79-9-202.
- 997 (2) Beginning January 1, 2027, the division and board shall provide an annual written
 998 report to the Revenue and Taxation Interim Committee and the Political Subdivisions
 999 Interim Committee no later than September 30, describing the division's efforts to
 1000 implement the requirements of this chapter and any recommendations for legislative
 1001 changes to the grant program described in this part.

1002 Section 19. **Effective Date.**

- 1003 (1) Except as provided in Subsection (2), this bill takes effect on July 1, 2025.
- 1004 (2) The actions affecting the following sections take effect on January 1, 2026:
- 1005 (a) Section 59-28-102Effective 01/01/26; and
 1006 (b) Section 59-28-103Effective 01/01/26.