

1 **Utah Fairpark Area Investment and Restoration District Modifications**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Scott D. Sandall**

House Sponsor:

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3 **LONG TITLE**

4 **General Description:**

5 This bill modifies provisions relating to the Utah Fairpark Area Investment and Restoration  
6 District.

7 **Highlighted Provisions:**

8 This bill:

- 9 ▶ defines terms and modifies definitions;
- 10 ▶ broadens permissible uses for a fair park land lease;
- 11 ▶ allows for the development and construction of multiple qualified stadiums in the fairpark  
12 district with a lower minimum capacity requirement;
- 13 ▶ modifies taxing authority provisions related to the fairpark district or a host municipality;
- 14 ▶ modifies land use authority provisions relating to land located within the fairpark district;
- 15 ▶ enables a public infrastructure district created by the fairpark district to:
  - 16 • levy property taxes;
  - 17 • use bond proceeds for the development and maintenance of public utility  
18 infrastructure; and
  - 19 • pay for specified development and improvements;
- 20 ▶ establishes a process for a member of the fairpark board to annually file a conflict of  
21 interest disclosure;
- 22 ▶ designates the fairpark district as a qualified jurisdiction that can receive tax information  
23 from the State Tax Commission; and
- 24 ▶ makes technical changes.

25 **Money Appropriated in this Bill:**

26 None

27 **Other Special Clauses:**

28 None

29 **Utah Code Sections Affected:**

30 AMENDS:

31 **11-68-201**, as last amended by Laws of Utah 2024, Chapters 53, 419  
 32 **11-70-101**, as enacted by Laws of Utah 2024, Chapter 419  
 33 **11-70-201**, as enacted by Laws of Utah 2024, Chapter 419  
 34 **11-70-202**, as enacted by Laws of Utah 2024, Chapter 419  
 35 **11-70-204**, as enacted by Laws of Utah 2024, Chapter 419  
 36 **11-70-206**, as enacted by Laws of Utah 2024, Chapter 419  
 37 **11-70-207**, as enacted by Laws of Utah 2024, Chapter 419  
 38 **11-70-304**, as enacted by Laws of Utah 2024, Chapter 419  
 39 **11-70-401**, as enacted by Laws of Utah 2024, Chapter 419  
 40 **11-70-501**, as enacted by Laws of Utah 2024, Chapter 419  
 41 **11-70-502**, as enacted by Laws of Utah 2024, Chapter 419  
 42 **17D-4-203**, as last amended by Laws of Utah 2023, Chapters 15, 259  
 43 **59-1-403**, as last amended by Laws of Utah 2024, Chapters 25, 35  
 44 **59-12-352**, as last amended by Laws of Utah 2024, Chapters 413, 419  
 45 **59-12-401**, as last amended by Laws of Utah 2024, Chapter 419  
 46 **59-12-402**, as last amended by Laws of Utah 2024, Chapter 419  
 47 **59-12-1201**, as last amended by Laws of Utah 2024, Chapter 274

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

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

51 **11-68-201 . State Fair Park Authority -- Legal status -- Powers.**

- 52 (1) There is created the State Fair Park Authority.  
 53 (2) The authority is:  
 54 (a) an independent, nonprofit, separate body corporate and politic, with perpetual  
 55 succession;  
 56 (b) a political subdivision of the state; and  
 57 (c) a public corporation, as defined in Section 63E-1-102.  
 58 (3)(a) The fair corporation is dissolved and ceases to exist, subject to any winding down  
 59 and other actions necessary for a transition to the authority.  
 60 (b) The authority:  
 61 (i) replaces and is the successor to the fair corporation;  
 62 (ii) succeeds to all rights, obligations, privileges, immunities, and assets of the fair  
 63 corporation; and  
 64 (iii) shall fulfill and perform all contractual and other obligations of the fair

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

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

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

- 167 Executive Appropriations Committee for the Executive Appropriation  
168 Committee's review and recommendation in accordance with Subsection (8)(b).  
169 [~~(ii) The authority may not execute a lease under Subsection (6)(g) for any part of fair  
170 park land on or after May 1, 2024 unless the lease relates to the agricultural and  
171 related exhibit facilities on fair park land.]~~
- 172 (b) The Executive Appropriations Committee shall review a proposed lease submitted in  
173 accordance with Subsection (8)(a) and recommend to the authority that the authority:  
174 (i) execute the proposed lease, either as proposed or with changes recommended by  
175 the Executive Appropriations Committee; or  
176 (ii) reject the proposed lease.
- 177 (9)(a) Subject to Subsection (9)(b), a department, division, or other instrumentality of  
178 the state and a political subdivision of the state shall cooperate with the authority to  
179 the fullest extent possible to provide whatever support, information, or other  
180 assistance the authority requests that is reasonably necessary to help the authority  
181 fulfill the authority's duties and responsibilities under this chapter.
- 182 (b) The division shall provide assistance and resources to the authority as the division  
183 director determines is appropriate.
- 184 (10) The authority may share authority revenue with a municipality in which the fair park  
185 land is located, as provided in an agreement between the authority and the municipality,  
186 to pay for municipal services provided by the municipality.
- 187 (11)(a) As used in this Subsection (11), "new land" means land that, if acquired by the  
188 authority, would result in the authority having acquired over three acres of land more  
189 than the land described in Subsection 11-68-101(9)(a).
- 190 (b) In conjunction with the authority's acquisition of new land, the authority shall enter  
191 an agreement with the municipality in which the new land is located.
- 192 (c) To provide funds for the cost of increased municipal services that the municipality  
193 will provide to the new land, an agreement under Subsection (11)(b) shall:  
194 (i) provide for:  
195 (A) the payment of impact fees to the municipality for development activity on the  
196 new land; and  
197 (B) the authority's sharing with the municipality tax revenue generated from the  
198 new land; and  
199 (ii) be structured in a way that recognizes the needs of the authority and furthers  
200 mutual goals of the authority and the municipality.

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

202 **11-70-101 . Definitions.**

203 As used in this chapter:

- 204 (1) "Base taxable value" means the taxable value of land within the fairpark district  
205 boundary as of January 1, 2024, as determined under Subsection 11-70-206(9).
- 206 (2) "Board" means the fairpark district's governing body, created in Section 11-70-301.
- 207 (3) "Designated parcel" means a parcel of land specified in a designation resolution.
- 208 (4) "Designation resolution" means a resolution adopted by the board that designates a  
209 transition date for the parcel specified in the resolution.
- 210 (5) "Development" means:
- 211 (a) the demolition, construction, reconstruction, modification, expansion, or  
212 improvement of a building, utility, infrastructure, landscape, parking lot, park, trail,  
213 recreational amenity, or other facility, including public infrastructure and  
214 improvements; and
- 215 (b) the planning of, arranging for, or participation in any of the activities listed in  
216 Subsection (5)(a).
- 217 (6) "Development project" means a project for the development of land within a project  
218 area.
- 219 (7) "District sales tax area" means an area described in and established as provided in  
220 Subsection 11-70-206(10).
- 221 (8) "Enhanced property tax revenue":
- 222 (a) means the amount of money that is equal to the difference between:
- 223 (i) the amount of property tax revenues generated in a tax year by all taxing entities  
224 from privately owned land, using the current assessed value of the property; and
- 225 (ii) the amount of property tax revenues that would be generated in the same tax year  
226 by all taxing entities from that same area using the base taxable value of the  
227 property; and
- 228 (b) does not include property tax revenue from:
- 229 (i) a county additional property tax or multicounty assessing and collecting levy  
230 imposed in accordance with Section 59-2-1602;
- 231 (ii) a judgment levy imposed by a taxing entity under Section 59-2-1328 or 59-2-1330;  
232 or
- 233 (iii) a levy imposed by a taxing entity under Section 11-14-310 to pay for a general  
234 obligation bond.

- 235 (9) "Facilities division" means the Division of Facilities Construction and Management,  
 236 created in Section 63A-5b-301.
- 237 (10) "Fair park authority" means the State Fair Park Authority created in Section 11-68-201.
- 238 (11) "Fairpark district" means the Utah Fairpark Area Investment and Restoration District,  
 239 created in Section 11-70-201.
- 240 (12) "Fairpark district boundary" means a line or set of lines that:
- 241 (a) defines the geographic boundary of the fairpark district, consisting of the interior  
 242 space within each polygon described by the line or set of lines; and
- 243 (b) is delineated in the electronic shapefile that is the electronic component of H.B. 562,  
 244 Utah Fairpark Area Investment and Restoration District, 2024 General Session.
- 245 (13) "Fairpark district funds" means money the fairpark district receives from any source,  
 246 including money the fairpark district receives under:
- 247 (a) Sections 10-1-304 and 11-70-205;
- 248 (b) Section 10-1-403;
- 249 (c) Section 11-70-203;
- 250 (d) Section 11-70-204;
- 251 (e) Section 59-12-103;
- 252 [~~e~~] (f) Sections 59-12-352 and 59-12-354;
- 253 [~~f~~] (g) Section 59-12-401;
- 254 [~~g~~] (h) Section 59-12-402; and
- 255 [~~h~~] (i) Section 59-12-1201.
- 256 (14) "Fair park land" means the same as that term is defined in Section 11-68-101.
- 257 (15) "Franchise agreement" means a legally binding and valid agreement under which:
- 258 (a) a franchise is confirmed for a major league sports team that before January 1, 2024,  
 259 had not been located in the state; and
- 260 (b) the major league sports team agrees to play home games in a stadium to be  
 261 constructed within the fairpark district boundary.
- 262 (16) "Franchise agreement date" means the date that a franchise agreement is fully executed  
 263 and in effect.
- 264 (17) "Host municipality" means the municipality whose boundary includes the land within  
 265 the fairpark district boundary.
- 266 (18)(a) "Major league sports team" means a team:
- 267 [~~a~~] (i) consisting of professional athletes;
- 268 [~~b~~] (ii) that is part of a professional sports league; and



- 269            ~~[(e)]~~ (iii) that is engaged in the business of presenting live sporting events before  
 270            primarily a paying audience.
- 271            (b) "Major league sports team" does not include a team organized and operated by an  
 272            institution of higher education as described in Section 53-2-101.
- 273 (19) "Other state land" means:
- 274            (a) land within the fairpark district boundary, other than fair park land, that is owned by  
 275            the state on January 1, 2024; and
- 276            (b) except for land acquired under Subsection 11-70-502(3)(a)(ii), land within the  
 277            fairpark district boundary that is acquired by the fairpark district or the state on or  
 278            after May 1, 2024~~[, within the fairpark district boundary].~~
- 279 (20) "Payment period" means a period of up to 35 years, as specified in a designation  
 280            resolution, beginning on the transition date, during which enhanced property tax revenue  
 281            under Section 11-70-401 is to be paid.
- 282 (21) "Post-designation parcel" means a parcel within a project area after the transition date  
 283            for that parcel.
- 284 (22) "Pre-designation parcel" means a parcel within a project area before the transition date  
 285            for that parcel.
- 286 (23) "Professional sports league" means a group of major league sports teams that have  
 287            formed a league~~[:]~~
- 288            ~~[(a)]~~ for the major league sports teams to compete against one another~~[: and]~~ .
- 289            ~~[(b)]~~ in which the combined average annual payroll for the major league sports teams in  
 290            the league on the franchise agreement date is not less than \$100,000,000.]
- 291 (24) "Project area" means land described in a project area plan or draft project area plan,  
 292            where the development project set forth in the project area plan or draft project area plan  
 293            takes place or is proposed to take place.
- 294 (25) "Project area budget" means a multiyear projection of annual or cumulative revenues  
 295            and expenses and other fiscal matters pertaining to the project area.
- 296 (26) "Project area plan" means a written plan that, after its effective date, guides and  
 297            controls the development within a project area.
- 298 (27) "Property tax" includes each levy on an ad valorem basis on tangible or intangible  
 299            personal or real property.
- 300 (28) "Public entity" means:
- 301            (a) the state, including each department, division, or other agency of the state; or
- 302            (b) a county, city, town, school district, special district, special service district, interlocal

303 cooperation entity, community reinvestment agency, or other political subdivision of  
304 the state, including the fairpark district.

305 (29)(a) "Public infrastructure and improvements" means infrastructure, improvements,  
306 facilities, or buildings that:

307 (i)(A) benefit the public and are owned by a public entity or a utility; or

308 (B) benefit the public and are publicly maintained or operated by a public entity; or

309 (ii)(A) are privately owned;

310 (B) benefit the public;

311 (C) as determined by the board, provide a substantial benefit to the development  
312 and operation of a project area; and

313 (D) are built according to applicable design and safety standards.

314 (b) "Public infrastructure and improvements" includes:

315 (i) facilities, lines, or systems that provide:

316 (A) water, chilled water, or steam; or

317 (B) sewer, storm drainage, natural gas, electricity, energy storage, renewable  
318 energy, microgrids, or telecommunications service;

319 (ii) streets, roads, curbs, gutters, sidewalks, walkways, solid waste facilities, parking  
320 facilities, rail lines, intermodal facilities, multimodal facilities, and public  
321 transportation facilities;

322 (iii) ~~a~~-qualified ~~stadium~~ stadiums;

323 (iv) public trails and pathways associated with and rehabilitation of and  
324 improvements to the Jordan River; and

325 (v) agricultural and related exhibit facilities on fair park land.

326 (30) "Qualified owner" means an owner of at least 65 contiguous acres of privately owned  
327 land within the fairpark district boundary, or the owner's affiliate.

328 (31)(a) "Qualified stadium" means a stadium:

329 (i) within the fairpark district boundary;

330 (ii) with a minimum capacity of ~~30,000~~ 18,000 spectators; and

331 (iii) that will primarily be used as the home of a major league sports team.

332 (b) "Qualified stadium" includes parking structures or facilities, lighting facilities,  
333 plazas, and open space associated with a stadium described in Subsection (31)(a).

334 (32) "Shapefile" means the digital vector storage format for storing geometric location and  
335 associated attribute information.

336 (33) "Stadium contribution" means the principal amount of bonds that the district issues to

337 pay for the development and construction of [a] one or more qualified [stadium] stadiums,  
 338 plus any other amount the district pays toward the development and construction of [a]  
 339 those qualified [stadium] stadiums.

340 (34) "State fair purposes" means the purposes for the use of fair park land related to the fair  
 341 park authority's management, supervision, and control over a state fair and related events  
 342 and activities.

343 (35) "State-owned land" means:

344 (a) fair park land; and

345 (b) other state land.

346 (36) "Taxable value" means the value of property as shown on the last equalized assessment  
 347 roll.

348 (37) "Taxing entity" means the same as that term is defined in Section 59-2-102, excluding  
 349 a public infrastructure district that the fairpark district creates under Title 17D, Chapter  
 350 4, Public Infrastructure District Act.

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

353 Section 3. Section **11-70-201** is amended to read:

354 **11-70-201 . Creation of Utah Fairpark Area Investment and Restoration District**

355 **-- Status and purposes.**

356 (1) Under the authority of Utah Constitution, Article XI, Section 8, there is created the Utah  
 357 Fairpark Area Investment and Restoration District.

358 (2) The fairpark district is:

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

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

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

363 (3)(a) The purpose of the fairpark district is to fulfill the statewide public purpose of  
 364 encouraging and facilitating development within the fairpark district boundary to  
 365 provide economic and other benefits to the area within the fairpark district boundary,  
 366 surrounding areas, the region, and the state, including:

367 (i) the development and construction of [a] one or more qualified [stadium] stadiums  
 368 and related facilities for [a] one or more major league sports [team] teams;

369 (ii) the development and construction of infrastructure to support [a] one or more  
 370 qualified [stadium] stadiums, associated uses, and recreational uses on land within

- 371 the fairpark district boundary;
- 372 (iii) the improvement and restoration of areas along the Jordan River within the  
373 fairpark district boundary for aesthetic and recreational purposes;
- 374 (iv) coordinating with and supporting the fair park authority in the fair park  
375 authority's use of fair park land; and
- 376 (v) other development on land within the fairpark district boundary.
- 377 (b) The duties and responsibilities of the fairpark district under this chapter are matters  
378 of regional and statewide concern, importance, interest, and impact.
- 379 (c) The fairpark district is the mechanism the state chooses to focus resources and efforts  
380 on behalf of the state, to oversee and manage development activities within the  
381 fairpark district boundary, and to ensure that the regional and statewide interests,  
382 concerns, and purposes described in this Subsection (3) are properly addressed from  
383 more of a statewide perspective than any municipality can provide.

384 Section 4. Section **11-70-202** is amended to read:

385 **11-70-202 . Fairpark district powers and duties.**

- 386 (1) The fairpark district may:
- 387 (a) facilitate and bring about the development of land within the fairpark district  
388 boundary, including the development of [a] one or more qualified [stadium] stadiums  
389 to house [a] one or more major league sports [team] teams;
- 390 (b) enter into [a]-lease [agreement] agreements with [a] affiliates of major league sports [   
391 team] teams to lease [a]-qualified [stadium] stadiums to [a]-major league sports [team]  
392 teams and receive lease payments on behalf of the state;
- 393 (c) facilitate and provide funding for the development of land in a project area, including  
394 the development of public infrastructure and improvements and other infrastructure  
395 and improvements on or related to land in a project area;
- 396 (d) engage in marketing and business recruitment activities and efforts to encourage and  
397 facilitate development of land within the fairpark district boundary;
- 398 (e) as the fairpark district considers necessary or advisable to carry out any of the  
399 fairpark district's duties or responsibilities under this chapter:
- 400 (i) buy, obtain an option upon, or otherwise acquire any interest in real or personal  
401 property;
- 402 (ii) sell, convey, grant, dispose of by gift, or otherwise dispose of any interest in real  
403 or personal property; or
- 404 (iii) enter into a lease agreement on real or personal property, as lessee or lessor;

- 405 (f) sue and be sued;
- 406 (g) enter into contracts generally;
- 407 (h) exercise powers and perform functions under a contract, as authorized in the contract;
- 408 (i) receive and spend enhanced property tax revenue, as provided in this chapter;
- 409 (j) accept financial or other assistance from any public or private source for the fairpark  
410 district's activities, powers, and duties, and expend any funds so received for any of  
411 the purposes of this chapter;
- 412 (k) borrow money, contract with, or accept financial or other assistance from the federal  
413 government, a public entity, or any other source for any of the purposes of this  
414 chapter and comply with any conditions of the loan, contract, or assistance;
- 415 (l) issue bonds to finance the undertaking of any development objectives of the fairpark  
416 district, including bonds under Chapter 17, Utah Industrial Facilities and  
417 Development Act, bonds under Chapter 42, Assessment Area Act, and bonds under  
418 Chapter 42a, Commercial Property Assessed Clean Energy Act;
- 419 (m) hire employees, including independent contractors;
- 420 (n) transact other business and exercise all other powers provided for in this chapter;
- 421 (o) engage one or more consultants to advise or assist the fairpark district in the  
422 performance of the fairpark district's duties and responsibilities;
- 423 (p) enter into an agreement with a private contractor to provide a municipal service  
424 within a project area that is not being provided by a municipality or other  
425 governmental service provider;
- 426 (q) provide public safety services in the area within the fairpark district boundary,  
427 including under a contract, approved by the board, with an existing governmental  
428 provider of public safety services;
- 429 (r) finance, develop, own, lease, operate, or otherwise control public infrastructure and  
430 improvements in a project area; and
- 431 (s) exercise powers and perform functions that the fairpark district is authorized by  
432 statute to exercise or perform.
- 433 (2)(a) The fairpark district is responsible for and has jurisdiction over any development  
434 that occurs on fair park land, including the funding of that development.
- 435 (b) The fairpark district shall consult and coordinate with the fair park authority with  
436 respect to any development activities anticipated for or that occur on fair park land.
- 437 (c) Any development of fair park land shall be:
- 438 (i) subject to and compatible with the use of fair park land for state fair purposes and

- 439 related and other activities under the jurisdiction of the fair park authority; and  
440 (ii) as far as practicable, consistent with the master plan for fair park land approved  
441 by the fair park authority.
- 442 (3) With respect to state land other than fair park land, the fairpark district and the facilities  
443 division shall consult with each other and with agencies occupying the land with respect  
444 to any potential change of use or development of the land.
- 445 (4) The total amount of the fairpark district's stadium contribution may not exceed  
446 \$900,000,000.
- 447 (5) Beginning April 1, 2025, the fairpark district shall:
- 448 (a) be the repository of the official delineation of the fairpark district boundary, identical  
449 to the fairpark district boundary as delineated in the shapefile that is the electronic  
450 component of H.B. 562, Utah Fairpark Area Investment and Restoration District,  
451 2024 General Session, subject to:
- 452 (i) any later changes to the boundary enacted by the Legislature; and  
453 (ii) any additions of land to the fairpark district boundary under Subsection (6); and
- 454 (b) maintain an accurate digital file of the boundary that is easily accessible by the  
455 public.
- 456 (6) The fairpark district boundary may be expanded to include land outside the fairpark  
457 district boundary if:
- 458 (a) the land is owned by a qualified owner;  
459 (b) the qualified owner consents to including the land within the fairpark district  
460 boundary; and  
461 (c) the land is:
- 462 (i) contiguous to the fairpark district boundary; or  
463 (ii) within 200 feet of the fairpark district boundary.

464 Section 5. Section **11-70-204** is amended to read:

465 **11-70-204 . Fairpark district accommodations tax.**

- 466 (1) As used in this section:
- 467 (a)(i) "Accommodations and services" means an accommodation or service described  
468 in Subsection 59-12-103(1)(i).  
469 (ii) "Accommodations and services" does not include an accommodation or service  
470 for which amounts paid or charged are not part of a rental room rate.
- 471 (b) "Accommodations tax" means a tax imposed as provided in this section.
- 472 (2) By resolution, the fairpark district board may impose an accommodations tax on a

- 473 provider for amounts paid or charged for accommodations and services, if the place of  
474 accommodation is located within the district sales tax area.
- 475 (3) The maximum rate of an accommodations tax is 15% of the amounts paid to or charged  
476 by the provider for accommodations and services.
- 477 (4) A provider may recover an amount equal to the accommodations tax from customers, if  
478 the provider includes the amount as a separate billing line item.
- 479 (5) If the fairpark district imposes an accommodations tax, a public entity~~[, including]~~ other  
480 than the fairpark district, may not impose, on the amounts paid or charged for  
481 accommodations and services within the district sales tax area, any other tax described  
482 in:
- 483 (a) Title 59, Chapter 12, Sales and Use Tax Act; or  
484 (b) Title 59, Chapter 28, State Transient Room Tax Act.
- 485 (6) Except as provided in Subsection ~~[(7)]~~ (8) or ~~[(8)]~~ (9), an accommodations tax shall be  
486 administered, collected, and enforced in accordance with:
- 487 (a) the same procedures used to administer, collect, and enforce the tax under:
- 488 (i) Title 59, Chapter 12, Part 1, Tax Collection; or  
489 (ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and  
490 (b) Title 59, Chapter 1, General Taxation Policies.
- 491 (7) The location of a transaction shall be determined in accordance with Sections 59-12-211  
492 through 59-12-215.
- 493 (8)(a) An accommodations tax is not subject to Section 59-12-107.1 or 59-12-123 or  
494 Subsections 59-12-205(2) through (5).
- 495 (b) The exemptions described in Sections 59-12-104, 59-12-104.1, and 59-12-104.6 do  
496 not apply to an accommodations tax.
- 497 (9) The State Tax Commission shall:
- 498 (a) except as provided in Subsection (9)(b), distribute the revenue collected from an  
499 accommodations tax to the fairpark district; and  
500 (b) retain and deposit an administrative charge in accordance with Section 59-1-306  
501 from revenue the commission collects from an accommodations tax.
- 502 (10)(a) If the fairpark district imposes, repeals, or changes the rate of an  
503 accommodations tax, the implementation, repeal, or change takes effect:
- 504 (i) on the first day of a calendar quarter; and  
505 (ii) after a 90-day period beginning on the date the State Tax Commission receives  
506 the notice described in Subsection (10)(b) from the fairpark district.

- 507 (b) The notice required in Subsection (10)(a)(ii) shall state:
- 508 (i) that the fairpark district will impose, repeal, or change the rate of an
- 509 accommodations tax;
- 510 (ii) the effective date of the implementation, repeal, or change of the accommodations
- 511 tax; and
- 512 (iii) the rate of the accommodations tax.

513 (11) In addition to the uses permitted under Section 11-70-207, the fairpark district may

514 allocate revenue from an accommodations tax to a county in which a place of

515 accommodation that is subject to the accommodations tax is located, if:

- 516 (a) the county had a transient room tax described in Section 59-12-301 in effect at the
- 517 time the fairpark district board imposed an accommodations tax; and
- 518 (b) the revenue replaces revenue that the county received from a county transient room
- 519 tax described in Section 59-12-301 for the county's general operations and
- 520 administrative expenses.

521 Section 6. Section **11-70-206** is amended to read:

522 **11-70-206 . Applicability of other law -- Cooperation of state and local**

523 **governments -- Municipal services -- Services from state agencies -- Procurement policy**

524 **-- Public infrastructure district.**

- 525 (1) With respect to the use or development of state-owned land, the fairpark district is not
- 526 subject to:
- 527 (a) Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act; or
- 528 (b) the jurisdiction of a special district under Title 17B, Limited Purpose Local
- 529 Government Entities - Special Districts, or a special service district under Title 17D,
- 530 Chapter 1, Special Service District Act, except to the extent that:
- 531 (i) some or all of the state land is, on January 1, 2024, included within the boundary
- 532 of a special district or special service district; and
- 533 (ii) the fairpark district elects to receive service from the special district or special
- 534 service district for the state land that is included within the boundary of the special
- 535 district or special service district, respectively.
- 536 (2) The fairpark district has and may exercise all powers relating to the regulation of land
- 537 uses on state-owned land.
- 538 (3)(a) Subject to ~~[Subsection]~~ Subsections (3)(b) and (3)(c), the fairpark district has and
- 539 may exercise all powers relating to the regulation of land uses on privately owned
- 540 land within the fairpark district boundary.



- 541 (b)(i) ~~[Land]~~ Except as provided in Subsection (3)(d), land owned by a qualified  
542 owner is subject to a host municipality's land use authority under Title 10, Chapter  
543 9a, Municipal Land Use, Development, and Management Act, if the qualified  
544 owner and the host municipality enter into an agreement, as provided in  
545 Subsection (3)(b)(ii), no later than December 31, 2024.
- 546 (ii)(A) An agreement under Subsection (3)(b)(i) shall require the host municipality  
547 to provide an expedited process for the review and approval of a qualified  
548 owner's completed land use application that complies with adopted land use  
549 regulations.
- 550 (B) In an agreement under Subsection (3)(b)(i), the host municipality shall agree  
551 to vest the qualified owner in any approved land use for a qualified stadium  
552 and related uses.
- 553 (c)(i) If the board approves the addition of land owned by a qualified owner to the  
554 fairpark district boundary, the host municipality shall, within six months after the  
555 day of the board's approval, enter into an agreement as provided in Subsection  
556 (3)(b)(ii).
- 557 (ii) If a host municipality fails to enter into an agreement within the time frame  
558 described in Subsection (3)(c)(i), the fairpark district shall become the land use  
559 authority for the land.
- 560 (d) If an agreement under Subsection (3)(b)(i) or (3)(c)(i) terminates for any reason, the  
561 fairpark district shall become the land use authority for the land that was subject to  
562 the agreement immediately upon termination of the agreement.
- 563 ~~[(e)]~~ (e) A host municipality may not prohibit or condition the use of a qualified owner's  
564 land for a qualified stadium.
- 565 ~~[(d)]~~ (f) In making land use decisions affecting land within the fairpark district boundary  
566 that is subject to a host municipality's land use authority under this Subsection (3),  
567 the legislative body of the host municipality shall consider input from the board.
- 568 (4)(a) No later than December 31, 2024, the host municipality and the host  
569 municipality's community reinvestment agency shall take all necessary actions to  
570 withdraw from the fairpark district boundary any area that is within a project area of  
571 the community reinvestment agency.
- 572 (b) If land is added to the fairpark district boundary, the host municipality and the  
573 community reinvestment agency shall take all necessary actions to withdraw from the  
574 fairpark district boundary any area that is within a project area of the community

575 reinvestment agency.

576 (5) A department, division, or other agency of the state and a political subdivision of the  
577 state shall cooperate with the fairpark district to the fullest extent possible to provide  
578 whatever support, information, or other assistance the board requests that is reasonably  
579 necessary to help the fairpark district fulfill its duties and responsibilities under this  
580 chapter.

581 (6)(a) A host municipality shall provide the same municipal services to the area of the  
582 municipality that is within the fairpark district boundary as the municipality provides  
583 to other areas of the municipality with similar zoning and a similar development level.

584 (b) The level and quality of municipal services that a host municipality provides within  
585 the fairpark district boundary shall be fairly and reasonably consistent with the level  
586 and quality of municipal services that the municipality provides to other areas of the  
587 municipality with similar zoning and a similar development level.

588 (c) No later than December 31, 2024, the fairpark district and host municipality shall  
589 enter into an agreement providing for the fairpark district to reimburse the host  
590 municipality for services the host municipality provides to a project area.

591 (7)(a) The fairpark district may request and, upon request, shall receive:

592 (i) fuel dispensing and motor pool services provided by the Division of Fleet  
593 Operations;

594 (ii) surplus property services provided by the Division of Purchasing and General  
595 Services;

596 (iii) information technology services provided by the Division of Technology  
597 Services;

598 (iv) archive services provided by the Division of Archives and Records Service;

599 (v) financial services provided by the Division of Finance;

600 (vi) human resources services provided by the Division of Human Resource  
601 Management;

602 (vii) legal services provided by the Office of the Attorney General; and

603 (viii) banking services provided by the Office of the State Treasurer.

604 (b) Nothing in Subsection [~~(6)(a) may be construed to relieve~~] (7)(a) relieves the  
605 fairpark district of the obligation to pay the applicable fee for the service provided.

606 (8)(a) To govern fairpark district procurements, the board shall adopt a procurement  
607 policy that the board reasonably determines to substantially fulfill the purposes  
608 described in Section 63G-6a-102.

- 609 (b) The board may delegate to the executive director the responsibility to adopt a  
610 procurement policy.
- 611 (c) The board's determination under Subsection [~~(7)(a)~~] (8)(a) is final and conclusive.
- 612 (9) No later than December 31, 2024, the board and the assessor of the county in which the  
613 fairpark district is located shall together determine the base taxable value of privately  
614 owned property within the fairpark district boundary.
- 615 (10)(a) As used in this Subsection (10):
- 616 (i) "District ZIP area" means a ZIP area a majority of which includes land within the  
617 fairpark district boundary.
- 618 (ii) "ZIP area" means an area defined by the ZIP Code, as defined in Section  
619 59-12-102, plus the four-digit deliver route extension.
- 620 (b) No later than June 1, 2024, the State Tax Commission shall:
- 621 (i) define the area that consists of all district zip areas; and
- 622 (ii) provide a description of the area under Subsection [~~(9)(b)(i)~~] (10)(b)(i) to the host  
623 municipality and the board.
- 624 (c) The State Tax Commission shall annually:
- 625 (i) update the definition of the area under Subsection (10)(b)(i); and
- 626 (ii) provide the updated description to the host municipality and the board.
- 627 (11)(a)(i) A public infrastructure district created by the fairpark district under Title  
628 17D, Chapter 4, Public Infrastructure District Act, may, subject to limitations of  
629 that chapter, levy a property tax for the operations and maintenance of the public  
630 infrastructure district's financed infrastructure and related improvements, subject  
631 to a maximum rate of .015.
- 632 (ii) A levy under Subsection (11)(a)(i) may be separate from a public infrastructure  
633 district property tax levy for a bond.
- 634 (b) If a public infrastructure created by the fairpark district issues a bond:
- 635 (i) the public infrastructure district may:
- 636 (A) delay the effective date of the property tax levy for the bond until after the  
637 period of capitalized interest payments; and
- 638 (B) covenant with bondholders not to reduce or impair the property tax levy; and
- 639 (ii) notwithstanding a provision to the contrary in Title 17D, Chapter 4, Public  
640 Infrastructure District Act, the tax rate for the property tax levy for the bond may  
641 not exceed a rate that generates more revenue than required to pay the annual debt  
642 service of the bond plus administrative costs, subject to a maximum rate of .02.

- 643 (c)(i) A public infrastructure district created by the fairpark district under Title 17D,  
 644 Chapter 4, Public Infrastructure District Act, may create tax areas, as defined in  
 645 Section 59-2-102, within the public infrastructure district and apply a different  
 646 property tax rate to each tax area, subject to the maximum rate limitations  
 647 described in Subsections (11)(a)(i) and (11)(b)(ii).  
 648 (ii) If a public infrastructure district created by the fairpark district issues bonds, the  
 649 public infrastructure district may issue bonds secured by property taxes from:  
 650 (A) the entire public infrastructure district; or  
 651 (B) one or more tax areas within the public infrastructure district.  
 652 (d) A public infrastructure district created by the fairpark district may use bond proceeds  
 653 to:  
 654 (i) develop infrastructure for a public utility, as defined in Section 54-2-1; and  
 655 (ii) pay costs related to the development, operation, or maintenance of infrastructure  
 656 described in Subsection (11)(d)(i).

657 Section 7. Section **11-70-207** is amended to read:

658 **11-70-207 . Use of fairpark district funds.**

- 659 (1)(a) Subject to Subsection (2), the fairpark district may use fairpark district funds for  
 660 any purpose authorized under this chapter, including to pay for:  
 661 (i) the development and construction of [a] one or more qualified [stadium] stadiums;  
 662 (ii) administrative, overhead, legal, consulting, and other operating expenses of the  
 663 fairpark district;  
 664 (iii) all or part of the development of land within a project area, including:  
 665 (A) financing or refinancing; and  
 666 (B) assisting the ongoing operation of a development or facility within the project  
 667 area;  
 668 (iv) the cost of the installation of public infrastructure and improvements outside a  
 669 project area if the board determines by resolution that the infrastructure and  
 670 improvements are of benefit to the project area;  
 671 (v) the principal and interest on bonds issued by the fairpark district;  
 672 (vi) the payment of an infrastructure loan, as defined in Section 11-70-104, according  
 673 to the terms of the infrastructure loan; and  
 674 (vii) the costs of promoting, facilitating, and implementing other development of land  
 675 within the fairpark district boundary.  
 676 (b) The determination of the board under Subsection (1)(a)(iv) regarding benefit to the

677 project area is final.

678 (2)(a) The fairpark district may use money it receives under Subsection 59-12-1201

679 (2)(a)(ii) and Subsection 59-12-103(16) only for[-] :

680 (i) the development and construction of [a] one or more qualified [stadium] stadiums,  
681 including parking structures or facilities, lighting facilities, plazas, or open space  
682 associated with a qualified stadium; and

683 (ii) [paying for] the payment of bonds issued to pay for the development and  
684 construction [of a qualified stadium] described in Subsection (2)(a)(i).

685 (b) If the amount of money the fairpark district receives under Subsection (2)(a) exceeds  
686 the amount required to pay the annual debt service on bonds issued to pay for the  
687 development and construction of [a] one or more qualified [stadium] stadiums, the  
688 fairpark district shall use the excess amount received to pay down the principal on  
689 those bonds.

690 (c) The fairpark district may use money described in Subsection (2)(a) before or after a  
691 franchise agreement date.

692 (3) The fairpark district may share enhanced property tax revenue with a taxing entity that  
693 levies a property tax on land within the project area from which the enhanced property  
694 tax revenue is generated.

695 Section 8. Section **11-70-304** is amended to read:

696 **11-70-304 . Limitations on board members and executive director -- Annual**  
697 **conflict of interest disclosure statement -- Penalties.**

698 (1) As used in this section:

699 (a) "Direct financial benefit":

700 (i) means any form of financial benefit that accrues to an individual directly,  
701 including:

702 (A) compensation, commission, or any other form of a payment or increase of  
703 money; and

704 (B) an increase in the value of a business or property; and

705 (ii) does not include a financial benefit that accrues to the public generally.

706 (b) "Family member" means a parent, spouse, sibling, child, or grandchild.

707 (2) An individual may not serve as a member of the board or as executive director if:

708 (a) the individual owns real property, other than a personal residence in which the  
709 individual resides, within the fairpark district boundary, whether or not the ownership  
710 interest is a recorded interest;

- 711 (b) a family member of the individual owns an interest in real property, other than a  
712 personal residence in which the family member resides, located within the fairpark  
713 district boundary; or
- 714 (c) the individual or a family member of the individual owns an interest in, is directly  
715 affiliated with, or is an employee or officer of a private firm, private company, or  
716 other private entity that the individual reasonably believes is likely to:
- 717 (i) participate in or receive a direct financial benefit from the development of land  
718 within the fairpark district boundary; or
- 719 (ii) acquire an interest in or locate a facility within the fairpark district boundary.
- 720 (3) Before taking office as a board member or accepting employment as executive director,  
721 an individual shall submit to the fairpark district a statement verifying that the  
722 individual's service as a board member or employment as executive director does not  
723 violate Subsection (2).
- 724 (4)(a) An individual may not, at any time during the individual's service as a board  
725 member or employment with the fairpark district, acquire, or take any action to  
726 initiate, negotiate, or otherwise arrange for the acquisition of, an interest in real  
727 property located within the fairpark district boundary, if:
- 728 (i) the acquisition is in the individual's personal capacity or in the individual's  
729 capacity as an employee or officer of a private firm, private company, or other  
730 private entity; and
- 731 (ii) the acquisition will enable the individual to receive a direct financial benefit as a  
732 result of the development of land within the fairpark district boundary.
- 733 (b) Subsection (4)(a) does not apply to an individual's acquisition of, or action to initiate,  
734 negotiate, or otherwise arrange for the acquisition of, an interest in real property that  
735 is a personal residence in which the individual will reside upon acquisition of the real  
736 property.
- 737 (5)(a) A board member or an employee of the fairpark district may not receive a direct  
738 financial benefit from development within the fairpark district boundary.
- 739 (b) For purposes of Subsection (5)(a), a direct financial benefit does not include:
- 740 (i) expense reimbursements;
- 741 (ii) per diem pay for board member service, if applicable; or
- 742 (iii) an employee's compensation or benefits from employment with the fairpark  
743 district.
- 744 (6)(a) In addition to any other limitation on a board member described in this section,

- 745 and except as provided in Subsection (7), a voting member or nonvoting advisory  
746 member of the board shall, no sooner than January 1 and no later than January 31 of  
747 each year during which the board member holds office on the board:
- 748 (i) prepare a written conflict of interest disclosure statement that contains a response  
749 to each item of information described in Subsection 20A-11-1604(6); and
  - 750 (ii) submit the written disclosure statement to the administrator or clerk of the board.
- 751 (b) No later than 10 business days after the date on which the board member submits the  
752 written disclosure statement described in Subsection (6)(a) to the administrator or  
753 clerk of the board, the administrator or clerk shall:
- 754 (i)(A) post an electronic copy of the written disclosure statement on the fairpark  
755 district website; or
  - 756 (B) if the fairpark district does not have a website, post an electronic copy of the  
757 disclosure statement on the Utah Public Notice Website created in Section  
758 63A-16-601; and
  - 759 (ii) provide the lieutenant governor with a link to the posting described in Subsection  
760 (6)(b)(i).
- 761 (c) The administrator or clerk of the board shall ensure that the board member's written  
762 disclosure statement remains posted on the website described in Subsection (6)(b)(i)  
763 until the board member leaves office.
- 764 (d) The administrator or clerk of the board shall take the action described in Subsection  
765 (6)(e) if:
- 766 (i) a board member fails to timely submit the written disclosure statement described  
767 in Subsection (6)(a); or
  - 768 (ii) a submitted written disclosure statement does not comply with the requirements  
769 of Subsection 20A-11-1604(6).
- 770 (e) If a circumstance described in Subsection (6)(d) occurs, the administrator or clerk of  
771 the board shall, within five days after the day on which the administrator or clerk  
772 determines that a violation occurred, notify the board member of the violation and  
773 direct the board member to submit an amended written disclosure statement  
774 correcting the problem.
- 775 (f)(i) It is unlawful for a board member to fail to submit or amend a written  
776 disclosure statement within seven days after the day on which the board member  
777 receives the notice described in Subsection (6)(e).
- 778 (ii) A board member who violates Subsection (6)(f)(i) is guilty of a class B

- 779            misdemeanor.
- 780            (iii) The administrator or clerk of the board shall report a violation of Subsection
- 781            (6)(f)(i) to the attorney general.
- 782            (iv) In addition to the criminal penalty described in Subsection (6)(f)(ii), the
- 783            administrator or clerk of the board shall impose a civil fine of \$100 against a
- 784            board member who violates Subsection (6)(f)(i).
- 785            (g) The administrator or clerk of the board shall deposit a fine collected under this
- 786            section into the board's account to pay for the costs of administering this section.
- 787            (7) For a board member who is also a state legislator, a member of a county or municipal
- 788            legislative body, or who is otherwise required to make the written disclosure statement
- 789            described in Subsection (6)(a) under another provision of law:
- 790            (a) Subsection (6) does not apply; and
- 791            (b) the administrator or clerk of the board shall, instead:
- 792            (i) post an electronic link, on the website described in Subsection (6)(b)(i), to the
- 793            written disclosure statement the board member made in the board member's
- 794            capacity as:
- 795            (A) a state legislator, under Title 20A, Chapter 11, Part 16, Conflict of Interest
- 796            Disclosures;
- 797            (B) an elected officer of a county, under Section 17-16a-13;
- 798            (C) an elected officer of a municipality, under Section 10-3-1313; or
- 799            (D) an individual who is required to make the written disclosure statement
- 800            described in Subsection (6)(a) under another provision of law; and
- 801            (ii) provide the lieutenant governor with a link to the electronic posting described in
- 802            Subsection (7)(b)(i).
- 803            [(6)] (8) Nothing in this section may be construed to affect the application or effect of any
- 804            other code provision applicable to a board member or employee relating to ethics or
- 805            conflicts of interest.
- 806            Section 9. Section **11-70-401** is amended to read:
- 807            **11-70-401 . Enhanced property tax revenue to be paid to fairpark district.**
- 808            (1) Subject to Subsection (5), the fairpark district shall be paid 90% of enhanced property
- 809            tax revenue generated from each parcel of privately owned land within the fairpark
- 810            district boundary:
- 811            (a) beginning the tax year that begins on January 1, 2025; and
- 812            (b) until the transition date for that parcel.



- 813 (2) Subject to Subsection (5), during the payment period the fairpark district shall be paid  
 814 up to 100% of enhanced property tax revenue:
- 815 (a) generated from designated parcels of privately owned land within a project area; and  
 816 (b) as the board specifies in a designation resolution adopted in consultation with a  
 817 qualified owner.
- 818 (3) For purposes of the payment of enhanced property tax revenue under this section, a  
 819 payment period shall begin, as specified in the designation resolution, on January 1 of a  
 820 year that begins after the designation resolution is adopted.
- 821 (4)(a) For purposes of this section, the fairpark district may designate an improved  
 822 portion of a parcel in a project area as a separate parcel.
- 823 (b) A fairpark district designation of an improved portion of a parcel as a separate parcel  
 824 under Subsection (4)(a) does not constitute a subdivision, as defined in Section  
 825 10-9a-103 or Section 17-27a-103.
- 826 (c) A county recorder shall assign a separate tax identification number to the improved  
 827 portion of a parcel designated by the fairpark district as a separate parcel under  
 828 Subsection (4)(a).
- 829 (5) A host municipality shall be paid 25% of the enhanced property tax revenue generated  
 830 by a property tax imposed by the host municipality to reimburse the host municipality  
 831 for services the host municipality provides to a project area in accordance with  
 832 Subsection 11-70-206(6)(c).
- 833 Section 10. Section **11-70-501** is amended to read:
- 834 **11-70-501 . Preparation of project area plan -- Required contents of project area**  
 835 **plan.**
- 836 (1) As provided in this section, the fairpark district may adopt a project area plan for the  
 837 development of some or all of the land within the fairpark district boundary.
- 838 (2) In consultation with the fair park authority board, the fairpark district may adopt a  
 839 project area plan for the development of some or all of the fair park land.
- 840 (3) With the consent of a qualified owner, the fairpark district may adopt a project area plan  
 841 for the development of the qualified owner's land, including the development and  
 842 construction of [a] one or more qualified [stadium] stadiums.
- 843 (4)(a) To adopt a project area plan, the board shall:
- 844 (i) prepare a draft project area plan;
- 845 (ii) give notice as required under Subsection 11-70-503(2);
- 846 (iii) hold at least one public meeting, as required under Subsection 11-70-503(1); and

847 (iv) after holding at least one public meeting and subject to Subsection (4)(b), adopt  
848 the draft project area plan as the project area plan.

849 (b) Before adopting a draft project area plan as the project area plan, the board may  
850 make modifications to the draft project area plan that the board considers necessary  
851 or appropriate.

852 (5) A project area plan and draft project area plan shall contain:

853 (a) a legal description of the boundary of the project area;

854 (b) the fairpark district's purposes and intent with respect to the project area; and

855 (c) the board's findings and determination that:

856 (i) there is a need for the proposed development project to effectuate a public purpose;

857 (ii) there is a public benefit that will result from the proposed development project;

858 and

859 (iii) it is economically sound and feasible to adopt and carry out the project area plan.

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

861 **11-70-502 . Qualified stadiums under project area plan.**

862 (1) A project area plan may provide for the development and construction of [a] one or more  
863 qualified [stadium] stadiums on land that, until conveyed to the fairpark district as  
864 provided in Subsection (3)(b), is owned by a qualified owner.

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

867 (a) the development, construction, operation, and ownership of [a] each qualified  
868 stadium; and

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

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

872 (i) limit the stadium contribution, which the board may allocate among each qualified  
873 stadium, to the lesser of:

874 (A) half the actual cost of developing and constructing [the] all qualified [stadium]  
875 stadiums; or

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

877 (ii) require the qualified owner to convey to the fairpark district, as soon as  
878 practicable after [the] each franchise agreement date, title to the property on which  
879 the applicable qualified stadium will be constructed;

880 (iii) require the qualified owner, if [the] a major league sports team leaves [the] a

- 881 qualified stadium before 30 years after the franchise agreement date for that  
882 stadium, to[;] :
- 883 (A) pay the remaining outstanding balance of bonds issued by the fairpark district  
884 for the development and construction of [~~the~~] that qualified stadium; and
- 885 (B) pay to the fairpark district the difference between the stadium contribution  
886 allocated to that qualified stadium and the amount paid under Subsection  
887 (3)(a)(iii)(A);
- 888 (iv) provide for the fairpark district to possess full ownership rights to [~~the~~] each  
889 qualified stadium;
- 890 (v) provide for the qualified owner to sell and control sponsorship rights relating to [  
891 ~~the~~] each qualified stadium;
- 892 (vi) provide for the fairpark district to lease [~~the~~] a qualified stadium to [~~the~~] a major  
893 league [~~sports~~] baseball team for lease payments of \$150,000 per month for 360  
894 months;
- 895 (vii) require the qualified owner to operate and maintain [~~the~~] each qualified stadium  
896 and to pay for all operation and maintenance costs;
- 897 (viii) require the qualified owner to cooperate and coordinate with the fairpark  
898 district to allow events other than events of [~~the~~] a major league sports team to  
899 occur at [~~the~~] each qualified stadium if those other events do not interfere with the  
900 use of the qualified stadium for events of the major league sports team;
- 901 (ix) include negotiated terms that are fair and reasonable;
- 902 (x) establish the timing and process for the development of the qualified owner's  
903 property within the fairpark district boundary, based on the qualified owner's  
904 development plan;
- 905 (xi) establish the timing and process for assisting the fair park authority to complete  
906 the fair park authority's master plan; and
- 907 (xii) require [~~the~~] a major league [~~sports~~] baseball team that leases a qualified stadium  
908 to be given a name that includes "Utah."
- 909 (b) Before approving an agreement under Subsection (3)(a), the board shall:
- 910 (i) hold at least one public meeting to consider and discuss the draft agreement; and  
911 (ii) provide notice of the public meeting as provided in Subsection 11-70-503(2).
- 912 (c) A legal action or other challenge to an agreement under Subsection (3)(a) by a person  
913 other than a party to the agreement is barred unless brought within 30 days after the  
914 execution of the agreement.

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

918 Section 12. Section **17D-4-203** is amended to read:

919 **17D-4-203 . Public infrastructure district powers.**

920 (1) A public infrastructure district[:]

921 ~~[(1)]~~ has all of the authority conferred upon a special district under Section 17B-1-103~~[:and]~~ .

922 (2) A public infrastructure district may:

923 (a) issue negotiable bonds to pay:

924 (i) all or part of the costs of acquiring, acquiring an interest in, improving, or  
 925 extending any of the improvements, facilities, or property allowed under Section  
 926 11-14-103;

927 (ii) capital costs of improvements in an energy assessment area, as defined in Section  
 928 11-42a-102, and other related costs, against the funds that the public infrastructure  
 929 district will receive because of an assessment in an energy assessment area, as  
 930 defined in Section 11-42a-102;

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

932 (iv) capital costs related to public transportation;

933 (v) for a public infrastructure district created by a development authority, the cost of  
 934 acquiring or financing public infrastructure and improvements; and

935 (vi) for a public infrastructure district that is a subsidiary of the Utah Inland Port  
 936 Authority, the costs associated with a remediation project, as defined in Section  
 937 11-58-102;

938 (b) enter into an interlocal agreement in accordance with Title 11, Chapter 13, Interlocal  
 939 Cooperation Act, provided that the interlocal agreement may not expand the powers  
 940 of the public infrastructure district, within the limitations of Title 11, Chapter 13,  
 941 Interlocal Cooperation Act, without the consent of the creating entity;

942 (c) acquire completed or partially completed improvements for fair market value as  
 943 reasonably determined by:

944 (i) the board;

945 (ii) the creating entity, if required in the governing document; or

946 (iii) a surveyor or engineer that a public infrastructure district employs or engages to  
 947 perform the necessary engineering services for and to supervise the construction  
 948 or installation of the improvements;

- 949 (d) contract with the creating entity for the creating entity to provide administrative  
 950 services on behalf of the public infrastructure district, when agreed to by both parties,  
 951 in order to achieve cost savings and economic efficiencies, at the discretion of the  
 952 creating entity; and
- 953 (e) for a public infrastructure district created by a development authority:
- 954 (i)(A) operate and maintain public infrastructure and improvements the district  
 955 acquires or finances; and
- 956 (B) use fees, assessments, or taxes to pay for the operation and maintenance of  
 957 those public infrastructure and improvements; and
- 958 (ii) issue bonds under Title 11, Chapter 42, Assessment Area Act; and
- 959 (f) for a public infrastructure district that is a subsidiary of the Utah Inland Port  
 960 Authority, pay for costs associated with a remediation project, as defined in Section  
 961 11-58-102, of the Utah Inland Port Authority.
- 962 (3) A public infrastructure district created by the Utah Fairpark Area Investment and  
 963 Restoration District, created in Section 11-70-201, may:
- 964 (a) pay for the cost of the development and construction of one or more qualified  
 965 stadiums, as defined in Section 11-70-101; and
- 966 (b) pay for the cost of public infrastructure and improvements.
- 967 Section 13. Section **59-1-403** is amended to read:
- 968 **59-1-403 . Confidentiality -- Exceptions -- Penalty -- Application to property tax.**
- 969 (1) As used in this section:
- 970 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:
- 971 (i) the commission administers under:
- 972 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax  
 973 Act;
- 974 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
- 975 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
- 976 (D) Section 19-6-805;
- 977 (E) Section 63H-1-205; or
- 978 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service  
 979 Charges; and
- 980 (ii) with respect to which the commission distributes the revenue collected from the  
 981 tax, fee, or charge to a qualifying jurisdiction.
- 982 (b) "GOEO" means the Governor's Office of Economic Opportunity created in Section

983 63N-1a-301.

984 [(b)] (c) "Qualifying jurisdiction" means:

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

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

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

988 (iv) the Utah Fairpark Area Investment and Restoration District created in Section

989 11-70-201.

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

992 (i) a tax commissioner;

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

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

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

999 (i) in accordance with judicial order;

1000 (ii) on behalf of the commission in any action or proceeding under:

1001 (A) this title; or

1002 (B) other law under which persons are required to file returns with the  
1003 commission;

1004 (iii) on behalf of the commission in any action or proceeding to which the  
1005 commission is a party; or

1006 (iv) on behalf of any party to any action or proceeding under this title if the report or  
1007 facts shown by the return are directly involved in the action or proceeding.

1008 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may  
1009 admit in evidence, any portion of a return or of the facts shown by the return, as are  
1010 specifically pertinent to the action or proceeding.

1011 (3) This section does not prohibit:

1012 (a) a person or that person's duly authorized representative from receiving a copy of any  
1013 return or report filed in connection with that person's own tax;

1014 (b) the publication of statistics as long as the statistics are classified to prevent the  
1015 identification of particular reports or returns; and

1016 (c) the inspection by the attorney general or other legal representative of the state of the

- 1017 report or return of any taxpayer:
- 1018 (i) who brings action to set aside or review a tax based on the report or return;
- 1019 (ii) against whom an action or proceeding is contemplated or has been instituted
- 1020 under this title; or
- 1021 (iii) against whom the state has an unsatisfied money judgment.
- 1022 (4)(a) Notwithstanding Subsection (2) and for purposes of administration, the
- 1023 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah
- 1024 Administrative Rulemaking Act, provide for a reciprocal exchange of information
- 1025 with:
- 1026 (i) the United States Internal Revenue Service; or
- 1027 (ii) the revenue service of any other state.
- 1028 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
- 1029 corporate franchise tax, the commission may by rule, made in accordance with Title
- 1030 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered
- 1031 from returns and other written statements with the federal government, any other
- 1032 state, any of the political subdivisions of another state, or any political subdivision of
- 1033 this state, except as limited by Sections 59-12-209 and 59-12-210, if the political
- 1034 subdivision, other state, or the federal government grant substantially similar
- 1035 privileges to this state.
- 1036 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and
- 1037 corporate franchise tax, the commission may by rule, in accordance with Title 63G,
- 1038 Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of
- 1039 information concerning the identity and other information of taxpayers who have
- 1040 failed to file tax returns or to pay any tax due.
- 1041 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the
- 1042 Division of Environmental Response and Remediation, as defined in Section
- 1043 19-6-402, as requested by the director of the Division of Environmental Response
- 1044 and Remediation, any records, returns, or other information filed with the
- 1045 commission under Chapter 13, Motor and Special Fuel Tax Act, or Section
- 1046 19-6-410.5 regarding the environmental assurance program participation fee.
- 1047 (e) Notwithstanding Subsection (2), at the request of any person the commission shall
- 1048 provide that person sales and purchase volume data reported to the commission on a
- 1049 report, return, or other information filed with the commission under:
- 1050 (i) Chapter 13, Part 2, Motor Fuel; or

- 1051 (ii) Chapter 13, Part 4, Aviation Fuel.
- 1052 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,  
1053 as defined in Section 59-22-202, the commission shall report to the manufacturer:
- 1054 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
1055 manufacturer and reported to the commission for the previous calendar year under  
1056 Section 59-14-407; and
- 1057 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
1058 manufacturer for which a tax refund was granted during the previous calendar  
1059 year under Section 59-14-401 and reported to the commission under Subsection  
1060 59-14-401(1)(a)(v).
- 1061 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,  
1062 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is  
1063 prohibited from selling cigarettes to consumers within the state under Subsection  
1064 59-14-210(2).
- 1065 (h) Notwithstanding Subsection (2), the commission may:
- 1066 (i) provide to the Division of Consumer Protection within the Department of  
1067 Commerce and the attorney general data:  
1068 (A) reported to the commission under Section 59-14-212; or  
1069 (B) related to a violation under Section 59-14-211; and
- 1070 (ii) upon request, provide to any person data reported to the commission under  
1071 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- 1072 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee  
1073 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's  
1074 Office of Planning and Budget, provide to the committee or office the total amount of  
1075 revenues collected by the commission under Chapter 24, Radioactive Waste Facility  
1076 Tax Act, for the time period specified by the committee or office.
- 1077 (j) Notwithstanding Subsection (2), the commission shall make the directory required by  
1078 Section 59-14-603 available for public inspection.
- 1079 (k) Notwithstanding Subsection (2), the commission may share information with federal,  
1080 state, or local agencies as provided in Subsection 59-14-606(3).
- 1081 (l)(i) Notwithstanding Subsection (2), the commission shall provide the Office of  
1082 Recovery Services within the Department of Health and Human Services any  
1083 relevant information obtained from a return filed under Chapter 10, Individual  
1084 Income Tax Act, regarding a taxpayer who has become obligated to the Office of



- 1085 Recovery Services.
- 1086 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office  
1087 of Recovery Services to any other state's child support collection agency involved  
1088 in enforcing that support obligation.
- 1089 (m)(i) Notwithstanding Subsection (2), upon request from the state court  
1090 administrator, the commission shall provide to the state court administrator, the  
1091 name, address, telephone number, county of residence, and social security number  
1092 on resident returns filed under Chapter 10, Individual Income Tax Act.
- 1093 (ii) The state court administrator may use the information described in Subsection  
1094 (4)(m)(i) only as a source list for the master jury list described in Section  
1095 78B-1-106.
- 1096 (n)(i) As used in this Subsection (4)(n):
- 1097 [~~(A)~~] "~~GOEO~~" ~~means the Governor's Office of Economic Opportunity created in~~  
1098 ~~Section 63N-1a-301.~~]
- 1099 [~~(B)~~] (A) "Income tax information" means information gained by the commission  
1100 that is required to be attached to or included in a return filed with the  
1101 commission under Chapter 7, Corporate Franchise and Income Taxes, or  
1102 Chapter 10, Individual Income Tax Act.
- 1103 [~~(C)~~] (B) "Other tax information" means information gained by the commission  
1104 that is required to be attached to or included in a return filed with the  
1105 commission except for a return filed under Chapter 7, Corporate Franchise and  
1106 Income Taxes, or Chapter 10, Individual Income Tax Act.
- 1107 [~~(D)~~] (C) "Tax information" means income tax information or other tax  
1108 information.
- 1109 (ii)(A) Notwithstanding Subsection (2) and except as provided in Subsection  
1110 (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to  
1111 GOEO all income tax information.
- 1112 (B) For purposes of a request for income tax information made under Subsection  
1113 (4)(n)(ii)(A), GOEO may not request and the commission may not provide to  
1114 GOEO a person's address, name, social security number, or taxpayer  
1115 identification number.
- 1116 (C) In providing income tax information to GOEO, the commission shall in all  
1117 instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).
- 1118 (iii)(A) Notwithstanding Subsection (2) and except as provided in Subsection

- 1119 (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO  
1120 other tax information.
- 1121 (B) Before providing other tax information to GOEO, the commission shall redact  
1122 or remove any name, address, social security number, or taxpayer identification  
1123 number.
- 1124 (iv) GOEO may provide tax information received from the commission in accordance  
1125 with this Subsection (4)(n) only:
- 1126 (A) as a fiscal estimate, fiscal note information, or statistical information; and  
1127 (B) if the tax information is classified to prevent the identification of a particular  
1128 return.
- 1129 (v)(A) A person may not request tax information from GOEO under Title 63G,  
1130 Chapter 2, Government Records Access and Management Act, or this section,  
1131 if GOEO received the tax information from the commission in accordance with  
1132 this Subsection (4)(n).
- 1133 (B) GOEO may not provide to a person that requests tax information in  
1134 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax  
1135 information GOEO provides in accordance with Subsection (4)(n)(iv).
- 1136 (o) Notwithstanding Subsection (2), the commission may provide to the governing board  
1137 of the agreement or a taxing official of another state, the District of Columbia, the  
1138 United States, or a territory of the United States:
- 1139 (i) the following relating to an agreement sales and use tax:
- 1140 (A) information contained in a return filed with the commission;  
1141 (B) information contained in a report filed with the commission;  
1142 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or  
1143 (D) a document filed with the commission; or
- 1144 (ii) a report of an audit or investigation made with respect to an agreement sales and  
1145 use tax.
- 1146 (p) Notwithstanding Subsection (2), the commission may provide information  
1147 concerning a taxpayer's state income tax return or state income tax withholding  
1148 information to the Driver License Division if the Driver License Division:
- 1149 (i) requests the information; and  
1150 (ii) provides the commission with a signed release form from the taxpayer allowing  
1151 the Driver License Division access to the information.
- 1152 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah

- 1153 Communications Authority, or a division of the Utah Communications Authority, the  
1154 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and  
1155 63H-7a-502.
- 1156 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah  
1157 Educational Savings Plan information related to a resident or nonresident individual's  
1158 contribution to a Utah Educational Savings Plan account as designated on the  
1159 resident or nonresident's individual income tax return as provided under Section  
1160 59-10-1313.
- 1161 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under  
1162 Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility  
1163 worker with the Department of Health and Human Services or its designee with the  
1164 adjusted gross income of an individual if:
- 1165 (i) an eligibility worker with the Department of Health and Human Services or its  
1166 designee requests the information from the commission; and
- 1167 (ii) the eligibility worker has complied with the identity verification and consent  
1168 provisions of Sections 26B-3-106 and 26B-3-903.
- 1169 (t) Notwithstanding Subsection (2), the commission may provide to a county, as  
1170 determined by the commission, information declared on an individual income tax  
1171 return in accordance with Section 59-10-103.1 that relates to eligibility to claim a  
1172 residential exemption authorized under Section 59-2-103.
- 1173 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any  
1174 access line provider that is over 90 days delinquent in payment to the commission of  
1175 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid  
1176 Wireless Telecommunications Service Charges, to the board of the Utah  
1177 Communications Authority created in Section 63H-7a-201.
- 1178 (v) Notwithstanding Subsection (2), the commission shall provide the Department of  
1179 Environmental Quality a report on the amount of tax paid by a radioactive waste  
1180 facility for the previous calendar year under Section 59-24-103.5.
- 1181 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the  
1182 Department of Workforce Services any information received under Chapter 10, Part  
1183 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce  
1184 Services.
- 1185 (x) Notwithstanding Subsection (2), the commission may provide the Public Service  
1186 Commission or the Division of Public Utilities information related to a seller that

1187 collects and remits to the commission a charge described in Subsection 69-2-405(2),  
1188 including the seller's identity and the number of charges described in Subsection  
1189 69-2-405(2) that the seller collects.

1190 (y)(i) Notwithstanding Subsection (2), the commission shall provide to each  
1191 qualifying jurisdiction the collection data necessary to verify the revenue collected  
1192 by the commission for a distributed tax, fee, or charge collected within the  
1193 qualifying jurisdiction.

1194 (ii) In addition to the information provided under Subsection (4)(y)(i), the  
1195 commission shall provide a qualifying jurisdiction with copies of returns and other  
1196 information relating to a distributed tax, fee, or charge collected within the  
1197 qualifying jurisdiction.

1198 (iii)(A) To obtain the information described in Subsection (4)(y)(ii), the chief  
1199 executive officer or the chief executive officer's designee of the qualifying  
1200 jurisdiction shall submit a written request to the commission that states the  
1201 specific information sought and how the qualifying jurisdiction intends to use  
1202 the information.

1203 (B) The information described in Subsection (4)(y)(ii) is available only in official  
1204 matters of the qualifying jurisdiction.

1205 (iv) Information that a qualifying jurisdiction receives in response to a request under  
1206 this subsection is:

1207 (A) classified as a private record under Title 63G, Chapter 2, Government Records  
1208 Access and Management Act; and

1209 (B) subject to the confidentiality requirements of this section.

1210 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic  
1211 Beverage Services Commission, upon request, with taxpayer status information  
1212 related to state tax obligations necessary to comply with the requirements described  
1213 in Section 32B-1-203.

1214 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of  
1215 Workforce Services, as soon as practicable, whether an individual claimed and is  
1216 entitled to claim a federal earned income tax credit for the year requested by the  
1217 Department of Workforce Services if:

1218 (i) the Department of Workforce Services requests this information; and

1219 (ii) the commission has received the information release described in Section  
1220 35A-9-604.

- 1221 (bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means  
1222 the administrator or the administrator's agent, as those terms are defined in Section  
1223 67-4a-102.
- 1224 (ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property  
1225 administrator and to the extent allowed under federal law, the commission shall  
1226 provide the unclaimed property administrator the name, address, telephone  
1227 number, county of residence, and social security number or federal employer  
1228 identification number on any return filed under Chapter 7, Corporate Franchise  
1229 and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 1230 (B) The unclaimed property administrator may use the information described in  
1231 Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property  
1232 to the property's owner in accordance with Title 67, Chapter 4a, Revised  
1233 Uniform Unclaimed Property Act.
- 1234 (iii) The unclaimed property administrator is subject to the confidentiality provisions  
1235 of this section with respect to any information the unclaimed property  
1236 administrator receives under this Subsection (4)(bb).
- 1237 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a  
1238 taxpayer's state individual income tax information to a program manager of the Utah  
1239 Fits All Scholarship Program under Section 53F-6-402 if:
- 1240 (i) the taxpayer consents in writing to the disclosure;
- 1241 (ii) the taxpayer's written consent includes the taxpayer's name, social security  
1242 number, and any other information the commission requests that is necessary to  
1243 verify the identity of the taxpayer; and
- 1244 (iii) the program manager provides the taxpayer's written consent to the commission.
- 1245 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of  
1246 Finance within the Department of Government Operations any information necessary  
1247 to facilitate a payment from the commission to a taxpayer, including:
- 1248 (i) the name of the taxpayer entitled to the payment or any other person legally  
1249 authorized to receive the payment;
- 1250 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
- 1251 (iii) the payment identification number and amount of the payment;
- 1252 (iv) the tax year to which the payment applies and date on which the payment is due;
- 1253 (v) a mailing address to which the payment may be directed; and
- 1254 (vi) information regarding an account at a depository institution to which the

- 1255 payment may be directed, including the name of the depository institution, the  
1256 type of account, the account number, and the routing number for the account.
- 1257 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of  
1258 revenues collected by the commission under Subsection 59-5-202(5):
- 1259 (i) at the request of a committee of the Legislature, the Office of the Legislative  
1260 Fiscal Analyst, or the Governor's Office of Planning and Budget, to the committee  
1261 or office for the time period specified by the committee or office; and
- 1262 (ii) to the Division of Finance for purposes of the Division of Finance administering  
1263 Subsection 59-5-202(5).
- 1264 (ff) Notwithstanding Subsection (2), the commission may provide the Department of  
1265 Agriculture and Food with information from a return filed in accordance with  
1266 Chapter 31, Cannabinoid Licensing and Tax Act.
- 1267 (5)(a) Each report and return shall be preserved for at least three years.
- 1268 (b) After the three-year period provided in Subsection (5)(a) the commission may  
1269 destroy a report or return.
- 1270 (6)(a) Any individual who violates this section is guilty of a class A misdemeanor.
- 1271 (b) If the individual described in Subsection (6)(a) is an officer or employee of the state,  
1272 the individual shall be dismissed from office and be disqualified from holding public  
1273 office in this state for a period of five years thereafter.
- 1274 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in  
1275 accordance with Subsection (4)(n)(iii), or an individual who requests information in  
1276 accordance with Subsection (4)(n)(v):
- 1277 (i) is not guilty of a class A misdemeanor; and
- 1278 (ii) is not subject to:
- 1279 (A) dismissal from office in accordance with Subsection (6)(b); or
- 1280 (B) disqualification from holding public office in accordance with Subsection  
1281 (6)(b).
- 1282 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the  
1283 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12,  
1284 Legislative Organization, an individual described in Subsection (2):
- 1285 (i) is not guilty of a class A misdemeanor; and
- 1286 (ii) is not subject to:
- 1287 (A) dismissal from office in accordance with Subsection (6)(b); or
- 1288 (B) disqualification from holding public office in accordance with Subsection

- 1289 (6)(b).
- 1290 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.
- 1291 Section 14. Section **59-12-352** is amended to read:
- 1292 **59-12-352 . Transient room tax authority for municipalities, military installation**
- 1293 **development authority, Utah Fairpark Area Investment and Restoration District, and**
- 1294 **Point of the Mountain State Land Authority -- Purposes for which revenues may be used.**
- 1295 (1)(a) Except as provided in Subsection (5), the governing body of a municipality may
- 1296 impose a tax of not to exceed 1% on charges for the accommodations and services
- 1297 described in Subsection 59-12-103(1)(i).
- 1298 (b) Subject to Section 63H-1-203, the military installation development authority created
- 1299 in Section 63H-1-201 may impose a tax under this section for accommodations and
- 1300 services described in Subsection 59-12-103(1)(i) within a project area described in a
- 1301 project area plan adopted by the authority under Title 63H, Chapter 1, Military
- 1302 Installation Development Authority Act, as though the authority were a municipality.
- 1303 (c) Beginning October 1, 2024, the Utah Fairpark Area Investment and Restoration
- 1304 District, created in Section 11-70-201, may impose a tax under this section for
- 1305 accommodations and services described in Subsection 59-12-103(1)(i) within the
- 1306 district sales tax area, as defined in Section 11-70-101, to the same extent and in the
- 1307 same manner as a municipality may impose a tax under this section.
- 1308 (2) Subject to the limitations of Subsection (1), a governing body of a municipality may, by
- 1309 ordinance, increase or decrease the tax under this part.
- 1310 (3) A governing body of a municipality shall regulate the tax under this part by ordinance.
- 1311 (4) A municipality may use revenues generated by the tax under this part for general fund
- 1312 purposes.
- 1313 (5)(a) A municipality may not impose a tax under this section for accommodations and
- 1314 services described in Subsection 59-12-103(1)(i) within:
- 1315 (i) a project area described in a project area plan adopted by [-]
- 1316 [(+)] the military installation development authority under Title 63H, Chapter 1,
- 1317 Military Installation Development Authority Act; or
- 1318 (ii) [~~the Utah Fairpark Area Investment and Restoration District under Title 11,~~
- 1319 ~~Chapter 70, Utah Fairpark Area Investment and Restoration District]~~ the district
- 1320 sales tax area, as defined in Section 11-70-101.
- 1321 (b) Subsection (5)(a) does not apply to:
- 1322 (i) [-]the military installation development authority's imposition of a tax under this

- 1323 section[-] ; or
- 1324 (ii) the imposition of a tax under this section by the Utah Fairpark Area Investment
- 1325 and Restoration District created in Section 11-70-201.
- 1326 (6)(a) As used in this Subsection (6):
- 1327 (i) "Authority" means the Point of the Mountain State Land Authority, created in
- 1328 Section 11-59-201.
- 1329 (ii) "Authority board" means the board referred to in Section 11-59-301.
- 1330 (b) The authority may, by a resolution adopted by the authority board, impose a tax of
- 1331 not to exceed 5% on charges for the accommodations and services described in
- 1332 Subsection 59-12-103(1)(i) for transactions that occur on point of the mountain state
- 1333 land, as defined in Section 11-59-102.
- 1334 (c) The authority board, by resolution, shall regulate the tax under this Subsection (6).
- 1335 (d) The authority shall use all revenue from a tax imposed under this Subsection (6) to
- 1336 provide affordable housing, consistent with the manner that a community
- 1337 reinvestment agency uses funds for income targeted housing under Section 17C-1-412.
- 1338 (e) A tax under this Subsection (6) is in addition to any other tax that may be imposed
- 1339 under this part.
- 1340 Section 15. Section **59-12-401** is amended to read:
- 1341 **59-12-401 . Resort communities tax authority for cities, towns, and military**
- 1342 **installation development authority -- Base -- Rate -- Collection fees.**
- 1343 (1)(a) In addition to other sales and use taxes, a city or town in which the transient room
- 1344 capacity as defined in Section 59-12-405 is greater than or equal to 66% of the
- 1345 municipality's permanent census population may impose a sales and use tax of up to
- 1346 1.1% on the transactions described in Subsection 59-12-103(1) located within the city
- 1347 or town.
- 1348 (b) Notwithstanding Subsection (1)(a), a city or town may not impose a tax under this
- 1349 section on:
- 1350 (i)~~(A)~~ the sale of a motor vehicle, an aircraft, a watercraft, a modular home, a
- 1351 manufactured home, or a mobile home;
- 1352 ~~(B)~~ (ii) the sales and uses described in Section 59-12-104 to the extent the sales and
- 1353 uses are exempt from taxation under Section 59-12-104; and
- 1354 ~~(C)~~ (iii) except as provided in Subsection (1)(d), amounts paid or charged for food
- 1355 and food ingredients~~[-or-]~~ .
- 1356 ~~(ii)~~ (c) Notwithstanding Subsection (1)(a), a city or town may not impose a tax under



1357 this section on transactions that occur in the district sales tax area, as defined in  
1358 Subsection (4), if the fairpark district, as defined in Subsection (4), has imposed a tax  
1359 under Subsection (4).

1360 [(e)] (d) For purposes of this Subsection (1), the location of a transaction shall be  
1361 determined in accordance with Sections 59-12-211 through 59-12-215.

1362 [(d)] (e) A city or town imposing a tax under this section shall impose the tax on the  
1363 purchase price or the sales price for amounts paid or charged for food and food  
1364 ingredients if the food and food ingredients are sold as part of a bundled transaction  
1365 attributable to food and food ingredients and tangible personal property other than  
1366 food and food ingredients.

1367 (2)(a) An amount equal to the total of any costs incurred by the state in connection with  
1368 the implementation of Subsection (1) which exceed, in any year, the revenues  
1369 received by the state from its collection fees received in connection with the  
1370 implementation of Subsection (1) shall be paid over to the state General Fund by the  
1371 cities and towns which impose the tax provided for in Subsection (1).

1372 (b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those  
1373 cities and towns according to the amount of revenue the respective cities and towns  
1374 generate in that year through imposition of that tax.

1375 (3)(a) Subject to Section 63H-1-203, the military installation development authority  
1376 created in Section 63H-1-201 may impose a tax under this section on the transactions  
1377 described in Subsection 59-12-103(1) located within a project area described in a  
1378 project area plan adopted by the authority under Title 63H, Chapter 1, Military  
1379 Installation Development Authority Act, as though the authority were a city or a town.

1380 (b) For purposes of calculating the permanent census population within a project area,  
1381 the board, as defined in Section 63H-1-102, shall:

1382 (i) use the actual number of permanent residents within the project area as determined  
1383 by the board;

1384 (ii) include in the calculation of transient room capacity the number, as determined  
1385 by the board, of approved high-occupancy lodging units, recreational lodging  
1386 units, special lodging units, and standard lodging units, even if the units are not  
1387 constructed;

1388 (iii) adopt a resolution verifying the population number; and

1389 (iv) provide the commission any information required in Section 59-12-405.

1390 (c) Notwithstanding Subsection (1)(a), a board as defined in Section 63H-1-102 may

- 1391 impose the sales and use tax under this section if there are no permanent residents.
- 1392 (4)(a) As used in this Subsection (4):
- 1393 (i) "District sales tax area" means the same as that term is defined in Section
- 1394 11-70-101.
- 1395 (ii) "Fairpark district" means the Utah Fairpark Area Investment and Restoration
- 1396 District, created in Section 11-70-201.
- 1397 (iii) "Fairpark district board" means the board of the fairpark district.
- 1398 (iv) "Taxable transaction" means a transaction described in Subsection 59-12-103(1),
- 1399 excluding a transaction described in Subsection (1)(b).
- 1400 (b) The fairpark district, by resolution of the fairpark district board, may impose a tax
- 1401 under this section, as though the fairpark district were a city or town, on taxable
- 1402 ~~transactions[described in Subsection 59-12-103(1)]~~:
- 1403 (i) located within the district sales tax area; and
- 1404 (ii) that occur on or after October 1, 2024.
- 1405 (c) For purposes of calculating the permanent census population within the district sales
- 1406 tax area, the fairpark district board shall:
- 1407 (i) use the actual number of permanent residents within the district sales tax area as
- 1408 determined by the fairpark district board;
- 1409 (ii) include in the calculation of transient room capacity the number, as determined
- 1410 by the fairpark district board, of approved high-occupancy lodging units,
- 1411 recreational lodging units, special lodging units, and standard lodging units, even
- 1412 if the units are not constructed;
- 1413 (iii) adopt a resolution verifying the population number; and
- 1414 (iv) provide the commission any information required in Section 59-12-405.
- 1415 (d) Notwithstanding Subsection (1)(a), the fairpark district may impose the sales and use
- 1416 tax under this section if there are no permanent residents within the district sales tax
- 1417 area.
- 1418 Section 16. Section **59-12-402** is amended to read:
- 1419 **59-12-402 . Additional resort communities sales and use tax -- Base -- Rate --**
- 1420 **Collection fees -- Resolution and voter approval requirements -- Election requirements --**
- 1421 **Notice requirements -- Ordinance requirements -- Prohibition of military installation**
- 1422 **development authority imposition of tax.**
- 1423 (1)(a) Subject to Subsections (2) through (6), the governing body of a municipality in
- 1424 which the transient room capacity as defined in Section 59-12-405 is greater than or

- 1425 equal to 66% of the municipality's permanent census population may, in addition to  
 1426 the sales tax authorized under Section 59-12-401, impose an additional resort  
 1427 communities sales tax in an amount that is less than or equal to .5% on the  
 1428 transactions described in Subsection 59-12-103(1) located within the municipality.
- 1429 (b) Notwithstanding Subsection (1)(a), the governing body of a municipality may not  
 1430 impose a tax under this section on:
- 1431 (i)~~(A)~~ the sale of a motor vehicle, an aircraft, a watercraft, a modular home, a  
 1432 manufactured home, or a mobile home;
- 1433 ~~(B)~~ (ii) the sales and uses described in Section 59-12-104 to the extent the sales and  
 1434 uses are exempt from taxation under Section 59-12-104; and
- 1435 ~~(C)~~ (iii) except as provided in Subsection (1)(d), amounts paid or charged for food  
 1436 and food ingredients~~;~~ .
- 1437 ~~(ii)~~ (c) Notwithstanding Subsection (1)(a), the governing body of a municipality may  
 1438 not impose a tax under this section on transactions that occur in the district sales tax  
 1439 area, as defined in Subsection 59-12-401(4), if the Utah Fairpark Area Investment  
 1440 and Restoration District, created in Section 11-70-201, has imposed a tax under  
 1441 Subsection (8).
- 1442 ~~(e)~~ (d) For purposes of this Subsection (1), the location of a transaction shall be  
 1443 determined in accordance with Sections 59-12-211 through 59-12-215.
- 1444 ~~(f)~~ (e) A municipality imposing a tax under this section shall impose the tax on the  
 1445 purchase price or sales price for amounts paid or charged for food and food  
 1446 ingredients if the food and food ingredients are sold as part of a bundled transaction  
 1447 attributable to food and food ingredients and tangible personal property other than  
 1448 food and food ingredients.
- 1449 (2)(a) An amount equal to the total of any costs incurred by the state in connection with  
 1450 the implementation of Subsection (1) which exceed, in any year, the revenues  
 1451 received by the state from its collection fees received in connection with the  
 1452 implementation of Subsection (1) shall be paid over to the state General Fund by the  
 1453 cities and towns which impose the tax provided for in Subsection (1).
- 1454 (b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those  
 1455 cities and towns according to the amount of revenue the respective cities and towns  
 1456 generate in that year through imposition of that tax.
- 1457 (3) To impose an additional resort communities sales tax under this section, the governing  
 1458 body of the municipality shall:

- 1459 (a) pass a resolution approving the tax; and
- 1460 (b) except as provided in Subsection (6), obtain voter approval for the tax as provided in
- 1461 Subsection (4).
- 1462 (4) To obtain voter approval for an additional resort communities sales tax under
- 1463 Subsection (3)(b), a municipality shall:
- 1464 (a) hold the additional resort communities sales tax election during:
- 1465 (i) a regular general election; or
- 1466 (ii) a municipal general election; and
- 1467 (b) post notice of the election for the municipality, as a class A notice under Section
- 1468 63G-30-102, for at least 15 days before the day on which the election is held.
- 1469 (5) An ordinance approving an additional resort communities sales tax under this section
- 1470 shall provide an effective date for the tax as provided in Section 59-12-403.
- 1471 (6)(a) Except as provided in Subsection (6)(b), a municipality is not subject to the voter
- 1472 approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the
- 1473 municipality imposed a license fee or tax on businesses based on gross receipts
- 1474 pursuant to Section 10-1-203.
- 1475 (b) The exception from the voter approval requirements in Subsection (6)(a) does not
- 1476 apply to a municipality that, on or before January 1, 1996, imposed a license fee or
- 1477 tax on only one class of businesses based on gross receipts pursuant to Section
- 1478 10-1-203.
- 1479 (7) Subject to Subsection 63H-1-203(1), a military installation development authority
- 1480 authorized to impose a resort communities tax under Section 59-12-401 may impose an
- 1481 additional resort communities sales tax under this section.
- 1482 (8)(a) As used in this Subsection (8), "taxable transaction" means a transaction described
- 1483 in Subsection 59-12-103(1), excluding a transaction described in Subsection (1)(b).
- 1484 (b) The Utah Fairpark Area Investment and Restoration District, created in Section
- 1485 11-70-201, may impose an additional resort communities tax under this section on
- 1486 taxable transactions that occur:
- 1487 ~~[(a)]~~ (i) within the district sales tax area, as defined in Subsection 59-12-401(4); and
- 1488 ~~[(b)]~~ (ii) ~~[that occur]~~ on or after October 1, 2024.
- 1489 Section 17. Section **59-12-1201** is amended to read:
- 1490 **59-12-1201 . Motor vehicle rental tax -- Rate -- Exemptions -- Administration,**
- 1491 **collection, and enforcement of tax -- Administrative charge -- Deposits.**
- 1492 (1) As used in this section:

- 1493 (a) "Fairpark district board" means the board of the fairpark district.
- 1494 (b) "Fairpark district" means the Utah Fairpark Area Investment and Restoration  
1495 District, created in Section 11-70-201.
- 1496 (c) "Franchise agreement date" means the same as that term is defined in Section  
1497 11-70-101.
- 1498 (d) "Stadium contribution" means the same as that term is defined in Section 11-70-101.
- 1499 ~~[(e) "Transition date" means the first day of the calendar quarter that begins at least 90  
1500 days after the fairpark district board delivers to the commission the certificate  
1501 described in Subsection (2)(a)(ii)(B).]~~
- 1502 (2)(a)(i) Except as provided in Subsections (4) and (5), there is imposed a tax of 2.5%  
1503 on all short-term rentals of motor vehicles.
- 1504 (ii)(A) In addition to the tax imposed under Subsection (2)(a)(i) and except as  
1505 provided in Subsections (4) and (5), beginning on ~~[the transition date]~~ July 1,  
1506 2025, there is imposed a tax of 1.5% on all short-term ~~[leases and ]~~rentals of  
1507 motor vehicles~~[not exceeding 30 days]~~.
- 1508 (B) After the franchise agreement date, the fairpark district board shall deliver to  
1509 the commission a certificate verifying the execution of a franchise agreement,  
1510 as defined in Section 11-70-101, and providing the franchise agreement date.
- 1511 (C) A tax under this Subsection (2)(a)(ii) is imposed only if the franchise  
1512 agreement date is on or before June 30, 2032.
- 1513 (b) The tax imposed in this section is in addition to all other state, county, or municipal  
1514 fees and taxes imposed on rentals of motor vehicles.
- 1515 (3)(a) Subject to Subsection (3)(b), a tax rate repeal or tax rate change for the tax  
1516 imposed under Subsection (2) shall take effect on the first day of a calendar quarter.
- 1517 (b)(i) For a transaction subject to a tax under Subsection (2), a tax rate increase shall  
1518 take effect on the first day of the first billing period:
- 1519 (A) that begins after the effective date of the tax rate increase; and
- 1520 (B) if the billing period for the transaction begins before the effective date of a tax  
1521 rate increase imposed under Subsection (2).
- 1522 (ii) For a transaction subject to a tax under Subsection (2), the repeal of a tax or a tax  
1523 rate decrease shall take effect on the first day of the last billing period:
- 1524 (A) that began before the effective date of the repeal of the tax or the tax rate  
1525 decrease; and
- 1526 (B) if the billing period for the transaction begins before the effective date of the

- 1527 repeal of the tax or the tax rate decrease imposed under Subsection ~~[(1)]~~ (2).
- 1528 (4) A tax imposed under this section applies at the same rate to car sharing of less than 30  
1529 days, except for car sharing for the purpose of temporarily replacing a person's motor  
1530 vehicle that is being repaired pursuant to a repair or an insurance agreement.
- 1531 (5) A motor vehicle is exempt from the tax imposed under this section if:
- 1532 (a) the motor vehicle is registered for a gross laden weight of 12,001 or more pounds;
- 1533 (b) the motor vehicle is rented as a personal household goods moving van; or
- 1534 (c) the lease or rental of the motor vehicle is made for the purpose of temporarily  
1535 replacing a person's motor vehicle that is being repaired pursuant to a repair  
1536 agreement or an insurance agreement.
- 1537 (6)(a)(i) The tax authorized under this section shall be administered, collected, and  
1538 enforced in accordance with:
- 1539 (A) the same procedures used to administer, collect, and enforce the tax under Part  
1540 1, Tax Collection; and
- 1541 (B) Chapter 1, General Taxation Policies.
- 1542 (ii) Notwithstanding Subsection ~~[(5)(a)(i)]~~ (6)(a)(i), a tax under this part is not subject  
1543 to Subsections 59-12-103(4) through (9) or Section 59-12-107.1 or 59-12-123.
- 1544 (b) The commission shall retain and deposit an administrative charge in accordance with  
1545 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 1546 (c) Except as provided under Subsections (6)(b) and (d):
- 1547 (i) the commission shall deposit daily with the state treasurer all revenue received  
1548 under this section; and
- 1549 (ii) the state treasurer shall credit monthly all revenue received under this section to  
1550 the Marda Dillree Corridor Preservation Fund under Section 72-2-117.
- 1551 (d)(i) Subject to Subsection (6)(d)(iii), all revenue received by the commission under  
1552 Subsection (2)(a)(ii) shall be paid to the fairpark district.
- 1553 (ii) Within 10 days after the fairpark district completes payment of the stadium  
1554 contribution, the fairpark district board shall deliver to the commission a written  
1555 statement verifying that the fairpark district has completed payment of the stadium  
1556 contribution.
- 1557 (iii) Upon receipt of the written statement under Subsection (6)(d)(ii), the  
1558 commission shall:
- 1559 (A) discontinue collecting revenue under Subsection (2)(a)(ii), beginning the first  
1560 day of the calendar quarter that is at least 90 days after the commission's

- 1561 receipt of the written statement;
- 1562 (B) discontinue distributing revenue under Subsection (2)(a)(ii) to the fairpark
- 1563 district, beginning the first day of the calendar quarter that is at least 90 days
- 1564 after the commission's receipt of the written statement; and
- 1565 (C) notify the Executive Appropriations Committee of the Legislature that the
- 1566 commission is discontinuing collecting and distributing revenue under
- 1567 Subsection (2)(a)(ii).

1568 Section 18. **Effective Date.**

1569 This bill takes effect on May 7, 2025.