

Don L. Ipson proposes the following substitute bill:

County Recodification External References Modifications

2025 FIRST SPECIAL SESSION

STATE OF UTAH

Chief Sponsor: Don L. Ipson

House Sponsor: James A. Dunnigan

LONG TITLE

General Description:

This bill makes technical corrections related to the recodification of Title 17, Counties.

Highlighted Provisions:

This bill:

- modifies cross references to provisions in Title 17, Counties; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

58-1-111 (Effective 11/06/25), as enacted by Laws of Utah 2016, Chapter 407

59-2-305.5 (Effective 11/06/25), as enacted by Laws of Utah 2009, Chapter 350

59-2-407 (Effective 11/06/25), as last amended by Laws of Utah 2023, Chapter 237

59-2-511 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 143

59-2-701 (Effective 11/06/25), as last amended by Laws of Utah 2012, Chapter 70

59-2-911 (Effective 11/06/25), as last amended by Laws of Utah 2021, Chapter 434

59-2-919 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapters 307, 337 and 484

59-2-1302 (Effective 11/06/25), as last amended by Laws of Utah 2011, Chapter 163

59-2-1303 (Effective 11/06/25), as last amended by Laws of Utah 2009, Chapter 388

59-2-1304 (Effective 11/06/25), as last amended by Laws of Utah 2010, Chapter 381

59-2-1305 (Effective 11/06/25), as last amended by Laws of Utah 2018, Chapter 197

59-2-1317 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 337

59-2-1325 (Effective 11/06/25), as last amended by Laws of Utah 2010, Chapter 381

30 **59-2-1710 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 143
31 **59-12-104 (Effective 11/06/25) (Superseded 01/01/26)**, as last amended by Laws of Utah
32 2025, Chapter 194
33 **59-12-104 (Effective 01/01/26)**, as last amended by Laws of Utah 2025, Chapter 495
34 **59-12-208.1 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 399
35 **59-12-301 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 270
36 **59-12-603 (Effective 11/06/25) (Superseded 01/01/26)**, as last amended by Laws of Utah
37 2025, Chapter 400
38 **59-12-603 (Effective 01/01/26)**, as last amended by Laws of Utah 2025, Chapter 306
39 **59-12-703 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 290
40 **59-12-801 (Effective 11/06/25)**, as last amended by Laws of Utah 2023, Chapters 92,
41 310 and 329
42 **59-12-806 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 399
43 **59-12-1102 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 400
44 **59-12-1401 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 261
45 **59-12-2202 (Effective 11/06/25)**, as last amended by Laws of Utah 2024, Chapter 498
46 **63A-3-509 (Effective 11/06/25)**, as enacted by Laws of Utah 2025, Chapter 86
47 **63A-5b-807 (Effective 11/06/25) (Repealed 01/01/27)**, as enacted by Laws of Utah 2025,
48 Chapter 273
49 **63A-9-701 (Effective 11/06/25)**, as last amended by Laws of Utah 2023, Chapter 329
50 **63A-15-102 (Effective 11/06/25)**, as last amended by Laws of Utah 2023, Chapter 16
51 **63A-15-103 (Effective 11/06/25)**, as last amended by Laws of Utah 2023, Chapter 378
52 **63A-15-301 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2018,
53 Chapter 461
54 **63A-15-302 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2018,
55 Chapter 461
56 **63A-15-501 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2018,
57 Chapter 461
58 **63A-15-701 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2018,
59 Chapter 461
60 **63A-16-505 (Effective 11/06/25)**, as last amended by Laws of Utah 2022, Chapter 169
61 **63A-16-509 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2021,
62 Chapter 344
63 **63A-16-1002 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapters 214,

252 and 267

63C-30-202 (Effective 11/06/25), as enacted by Laws of Utah 2023, Chapter 413

63G-1-704 (Effective 11/06/25), as enacted by Laws of Utah 2025, Chapter 508

63G-2-103 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapters 368, 476

63G-2-305 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 360

63G-6a-1402 (Effective 11/06/25), as last amended by Laws of Utah 2018, Chapter 424

63G-7-704 (Effective 11/06/25), as last amended by Laws of Utah 2017, Chapter 453

63G-20-102 (Effective 11/06/25), as last amended by Laws of Utah 2023, Chapter 466

63G-20-202 (Effective 11/06/25), as last amended by Laws of Utah 2023, Chapter 466

63H-1-102 (Effective 11/06/25), as last amended by Laws of Utah 2024, Chapter 514

63H-1-304 (Effective 11/06/25), as enacted by Laws of Utah 2024, Chapter 443

63H-4-102 (Effective 11/06/25) (Repealed 07/01/29), as last amended by Laws of Utah 2024, Chapter 443

63J-1-602.2 (Effective 11/06/25) (Partially Repealed 07/01/29), as last amended by Laws of Utah 2025, Chapter 426

63L-11-203 (Effective 11/06/25), as last amended by Laws of Utah 2022, Chapter 274

63L-12-102 (Effective 11/06/25), as renumbered and amended by Laws of Utah 2022, Chapter 406

63M-15-206 (Effective 11/06/25), as enacted by Laws of Utah 2021, Chapter 91

63N-2-511 (Effective 11/06/25) (Partially Repealed 07/01/30), as last amended by Laws of Utah 2024, Third Special Session, Chapter 5

63N-2-512 (Effective 11/06/25) (Repealed 07/01/28), as last amended by Laws of Utah 2025, Chapter 29

63N-3-403 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 270

63N-4-801 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 217

64-13e-103 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 243

65A-3-3 (Effective 11/06/25), as last amended by Laws of Utah 2024, Chapter 80

65A-8-217 (Effective 11/06/25), as enacted by Laws of Utah 2025, Chapter 113

65A-8-402 (Effective 01/01/26), as enacted by Laws of Utah 2025, Chapter 74

67-1a-6.5 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapter 347

67-1a-15 (Effective 11/06/25), as last amended by Laws of Utah 2023, Chapter 16

67-3-1 (Effective 11/06/25), as last amended by Laws of Utah 2025, Chapters 274, 476 and 508

98 **67-5-1 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 271
99 **67-16-16 (Effective 11/06/25)**, as enacted by Laws of Utah 2024, Chapter 443
100 **68-3-12.5 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 46
101 **70A-9a-525 (Effective 11/06/25)**, as last amended by Laws of Utah 2001, Chapter 46
102 **72-2-108 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 400
103 **72-2-121 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 502
104 **72-2-133 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapters 217, 400
105 **72-3-104 (Effective 11/06/25)**, as last amended by Laws of Utah 2020, Chapter 377
106 **72-3-301 (Effective 11/06/25)**, as last amended by Laws of Utah 2017, Chapter 144
107 **72-10-401 (Effective 11/06/25)**, as last amended by Laws of Utah 2024, Chapter 483
108 **72-10-416 (Effective 11/06/25)**, as enacted by Laws of Utah 2025, Chapter 515
109 **73-1-11 (Effective 11/06/25)**, as last amended by Laws of Utah 2013, Chapter 363
110 **73-32-302 (Effective 11/06/25) (Repealed 07/01/27)**, as last amended by Laws of Utah
111 2025, Chapter 93
112 **76-3-201 (Effective 11/06/25)**, as last amended by Laws of Utah 2024, Chapter 145
113 **77-18-103 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 243
114 **77-18-105 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapters 214,
115 299
116 **77-20-504 (Effective 11/06/25)**, as enacted by Laws of Utah 2021, Second Special
117 Session, Chapter 4
118 **77-22a-1 (Effective 11/06/25)**, as last amended by Laws of Utah 2013, Chapter 237
119 **77-22b-1 (Effective 11/06/25)**, as last amended by Laws of Utah 2013, First Special
120 Session, Chapters 1, 1
121 **77-23a-10 (Effective 11/06/25)**, as last amended by Laws of Utah 2013, Chapter 237
122 **77-38b-304 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 214
123 **78A-6-451 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2021,
124 Chapter 261
125 **78B-2-226 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2008,
126 Chapter 3
127 **78B-5-202 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapters 59, 493
128 **78B-5-408 (Effective 11/06/25)**, as last amended by Laws of Utah 2014, Chapter 114
129 **78B-22-102 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 217
130 **78B-22-455 (Effective 11/06/25)**, as last amended by Laws of Utah 2022, Chapter 451
131 **79-6-902 (Effective 11/06/25)**, as last amended by Laws of Utah 2024, Chapters 44, 88

132 **79-6-1003 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 375

133 **79-9-101 (Effective 11/06/25)**, as enacted by Laws of Utah 2025, Chapter 270

134 **79-9-201 (Effective 11/06/25)**, as enacted by Laws of Utah 2025, Chapter 270

135 **80-2-604 (Effective 11/06/25)**, as last amended by Laws of Utah 2023, Chapter 330

136 **80-2-1005 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 426

137 **81-2-305 (Effective 11/06/25)**, as last amended by Laws of Utah 2025, Chapter 257

138 **81-2-405 (Effective 11/06/25)**, as renumbered and amended by Laws of Utah 2024,
139 Chapter 366

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

142 Section 1. Section **58-1-111** is amended to read:

143 **58-1-111 (Effective 11/06/25). Tax credit certificate -- Psychiatrists and**
144 **psychiatric mental health nurse practitioners -- Underserved populations.**

145 (1) As used in this section:

146 (a) "Average of 30 hours or more per week" means that the quotient calculated when
147 dividing the claimant's total hours providing licensed services in the state during the
148 taxable year by the number of weeks in which the claimant is licensed in the state
149 during the taxable year is greater than or equal to 30.

150 (b) "Licensed services" means the provision of behavioral health treatment in the state
151 and within the scope of practice of a psychiatrist, a psychiatric mental health nurse
152 practitioner, or a volunteer health practitioner.

153 (c) "Psychiatric mental health nurse practitioner" means an individual who:

154 (i) is licensed under Chapter 31b, Nurse Practice Act, for the practice of advanced
155 practice registered nursing as that term is defined in Section 58-31b-102; and

156 (ii) holds a certification recognized by the American Nurses Credentialing Center of
157 the American Association of Colleges of Nursing as a psychiatric mental health
158 nurse practitioner.

159 (d) "Psychiatrist" means an individual who:

160 (i) is licensed as a physician under:

161 (A) Chapter 67, Utah Medical Practice Act;

162 (B) Chapter 67b, Interstate Medical Licensure Compact; or

163 (C) Chapter 68, Utah Osteopathic Medical Practice Act; and

164 (ii) is board eligible for a psychiatry specialization recognized by the American

165 Board of Medical Specialists or the American Osteopathic Association's Bureau of

- 166 Osteopathic Specialists.
- 167 (e) "Underserved population" means:
- 168 (i) an individual located in a county of the third, fourth, fifth, or sixth class, as
- 169 designated in Section [~~17-50-501~~] 17-60-104; or
- 170 (ii) a Native American Indian.
- 171 (f) "Volunteer retired psychiatrist" means an individual:
- 172 (i) described in Subsection (1)(d) who, during the calendar year, did not receive
- 173 payment for providing licensed services; or
- 174 (ii)(A) licensed under Chapter 81, Retired Volunteer Health Care Practitioner Act;
- 175 and
- 176 (B) previously or currently board certified in psychiatry.
- 177 (2)(a) An individual who seeks to obtain a state income tax credit under Subsections
- 178 59-10-1111(2) through (4) shall file an application with the division with respect to
- 179 each taxable year in which the individual seeks a state income tax credit.
- 180 (b) An individual may qualify for a tax credit certificate under this section for no more
- 181 than 10 taxable years for each tax credit.
- 182 (3) The application for a tax credit certificate under Subsection 59-10-1111(2) shall require
- 183 the individual to provide the following to the division:
- 184 (a) the date on which the individual obtained a license and the specialization described
- 185 in Subsection (1)(c)(ii) or (d)(ii);
- 186 (b)(i) an attestation that the individual was licensed on or after January 1, 2017, to
- 187 provide licensed services; or
- 188 (ii) if the individual was licensed to provide licensed services prior to January 1,
- 189 2017, an attestation:
- 190 (A) that the individual did not provide licensed services for the two calendar years
- 191 before the date the individual initially applied for the income tax credit under
- 192 this subsection; and
- 193 (B) the date on which the individual resumed providing licensed services in the
- 194 state; and
- 195 (c) other information as required by the division by administrative rule adopted in
- 196 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 197 (4) An application for a tax credit certificate under Subsection 59-10-1111(3) shall require
- 198 the individual to attest to the division:
- 199 (a) that the individual averaged 30 or more hours per week during the taxable year

- 200 providing licensed services;
- 201 (b) that the individual devoted 25% or more of the individual's total hours of licensed
- 202 services in the taxable year to an underserved population;
- 203 (c) the type of underserved population for which the individual provided services during
- 204 the taxable year; and
- 205 (d) other information as required by the division by administrative rule adopted in
- 206 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 207 (5) An application for a tax credit certificate under Subsection 59-10-1111(4) shall require
- 208 the individual to attest to the division:
- 209 (a) whether the individual is licensed under Subsection (1)(f)(i) or (ii);
- 210 (b) that the individual did not receive payment during the calendar year for providing
- 211 licensed services;
- 212 (c) that during the calendar year, the individual provided at least 300 hours of licensed
- 213 services to an underserved population, the homeless population, or veterans without
- 214 receiving payment for providing the licensed services;
- 215 (d) a description of the type of population described in Subsection (5)(c) for which the
- 216 individual provided licensed services; and
- 217 (e) other information as required by the division by administrative rule adopted in
- 218 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 219 (6)(a) The division shall issue a tax credit certificate in accordance with this subsection.
- 220 (b) The tax credit certificate may state that an individual is entitled to:
- 221 (i) a tax credit under Subsection 59-10-1111(2) if the individual meets the
- 222 requirements of Subsection (3);
- 223 (ii) a tax credit under Subsection 59-10-1111(3) if the individual meets the
- 224 requirements of Subsection (4);
- 225 (iii) a tax credit under Subsection 59-10-1111(4) if the individual meets the
- 226 requirements of Subsection (5); or
- 227 (iv) a tax credit under Subsections 59-10-1111(2) and (3) if the individual meets the
- 228 requirements of Subsections (3) and (4).
- 229 (7)(a) The division may issue a tax credit certificate to an individual under Subsection
- 230 59-10-1111(2) for no more than 10 taxable years after the date on which the
- 231 individual resumed services under Subsection (3)(b)(ii).
- 232 (b) The division may issue a tax credit certificate to an individual under Subsections
- 233 59-10-1111(3) and (4) for no more than 10 taxable years.

- (8) The division shall provide a copy of a tax credit certificate issued under this section to the individual and the State Tax Commission.

Section 2. Section **59-2-305.5** is amended to read:

59-2-305.5 (Effective 11/06/25). Boundary actions not effective for purposes of assessment until required documents are recorded.

- (1) As used in this section:

(a) "Affected area" means:

- (i) in the case of the creation or incorporation of a local entity, the area within the newly created local entity's boundary;
- (ii) in the case of an annexation of an area into an existing local entity, the annexed area;
- (iii) in the case of an adjustment of a boundary between local entities, the area that before the boundary adjustment was in the boundary of one local entity but becomes, because of the boundary adjustment, included within the boundary of another local entity;
- (iv) in the case of the withdrawal or disconnection of an area from a local entity, the area that is withdrawn or disconnected;
- (v) in the case of the consolidation of multiple local entities, the area within the boundary of the consolidated local entity;
- (vi) in the case of the division of a local entity into multiple local entities, the area within the boundary of each new local entity created by the division; and
- (vii) in the case of the dissolution of a local entity, the area that used to be within the former boundary of the dissolved local entity.

(b) "Applicable certificate" has the same meaning as defined in Section 67-1a-6.5.

(c) "Boundary action" has the same meaning as defined in Section [17-23-20] 17-73-101.

(d) "Effective date" means the effective date, under applicable statute, of the boundary action that is the subject of an applicable certificate.

(e) "Local entity" has the same meaning as defined in Section 67-1a-6.5.

(f) "Required documents" means the documents relating to a boundary action that are required under applicable statute to be submitted to the county recorder for recording following the lieutenant governor's issuance of an applicable certificate.

- (2) Notwithstanding the effective date, a boundary action is not effective for purposes of assessing under this part the property located within the affected area until the required documents are recorded in the office of the recorder of each county in which the affected

area is located.

Section 3. Section **59-2-407** is amended to read:

59-2-407 (Effective 11/06/25). Administration of uniform fees.

- (1)(a) Except as provided in Subsection 59-2-405(4) or 59-2-405.3(4), the uniform fee authorized in Sections 59-2-405, 59-2-405.3, and 72-10-110.5 shall be assessed at the same time and in the same manner as ad valorem personal property taxes under Chapter 2, Part 13, Collection of Taxes, except that in listing personal property subject to the uniform fee with real property as permitted by Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section ~~[17-16-5.5]~~ 17-74-102, the treasurer shall list only the amount of the uniform fee due, and not the taxable value of the property subject to the uniform fee.
- (b) Except as provided in Subsections 59-2-405.1(4), 59-2-405.2(5), and 59-2-405.3(4), the uniform fee imposed by Section 59-2-405.1, 59-2-405.2, or 59-2-405.3 shall be assessed at the time of:
- (i) registration as defined in Section 41-1a-102; and
 - (ii) renewal of registration.
- (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-405, 59-2-405.1, 59-2-405.2, 59-2-405.3, and 72-10-110.5 shall be the same as those provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.
- (3) Any disclosure of information to a county for purposes of distributing a uniform fee under this part is not subject to Title 77, Chapter 38, Part 6, Safe at Home Program.

Section 4. Section **59-2-511** is amended to read:

59-2-511 (Effective 11/06/25). Acquisition of land by governmental entity -- Requirements -- Rollback tax -- One-time in lieu fee payment -- Passage of title.

- (1) For purposes of this section, "governmental entity" means:
- (a) the United States;
 - (b) the state;
 - (c) a political subdivision of the state, including:
 - (i) a county;
 - (ii) a city;
 - (iii) a town;
 - (iv) a school district;
 - (v) a special district; or

- (vi) a special service district; or
- (d) an entity created by the state or the United States, including:
 - (i) an agency;
 - (ii) a board;
 - (iii) a bureau;
 - (iv) a commission;
 - (v) a committee;
 - (vi) a department;
 - (vii) a division;
 - (viii) an institution;
 - (ix) an instrumentality; or
 - (x) an office.

(2)(a) Except as provided in Subsections (3) through (5), land acquired by a governmental entity is subject to the rollback tax imposed by this part if:

- (i) before the governmental entity acquires the land, the land is assessed under this part; and
- (ii) after the governmental entity acquires the land, the land does not meet the requirements of Section 59-2-503 for assessment under this part.

(b) A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax imposed by this part if:

- (i) a portion of the public right-of-way is located within a subdivision as defined in Section ~~[10-9a-103]~~ 10-20-102; or
- (ii) in exchange for the dedication, the person dedicating the public right-of-way receives:
 - (A) money; or
 - (B) other consideration.

(3)(a) Except as provided in Subsections (4) and (5), land acquired by a governmental entity is not subject to the rollback tax imposed by this part, but is subject to a one-time in lieu fee payment as provided in Subsection (3)(b), if:

- (i) the governmental entity acquires the land by eminent domain;
- (ii)(A) the land is under the threat or imminence of eminent domain proceedings; and
- (B) the governmental entity provides written notice of the proceedings to the owner; or

- 336 (iii) the land is donated to the governmental entity.
- 337 (b)(i) If a governmental entity acquires land under Subsection (3)(a)(iii), the
- 338 governmental entity shall make a one-time in lieu fee payment:
- 339 (A) to the county treasurer of the county in which the land is located; and
- 340 (B) in an amount equal to the amount of rollback tax calculated under Section
- 341 59-2-506.
- 342 (ii) If a governmental entity acquires land under Subsection (3)(a)(i) or (3)(a)(ii), the
- 343 governmental entity shall make a one-time in lieu fee payment:
- 344 (A) to the county treasurer of the county in which the land is located; and
- 345 (B)(I) if the land remaining after the acquisition by the governmental entity
- 346 meets the requirements of Section 59-2-503, in an amount equal to the
- 347 rollback tax under Section 59-2-506 on the land acquired by the
- 348 governmental entity; or
- 349 (II) if the land remaining after the acquisition by the governmental entity is less
- 350 than five acres, in an amount equal to the rollback tax under Section
- 351 59-2-506 on the land acquired by the governmental entity and the land
- 352 remaining after the acquisition by the governmental entity.
- 353 (iii) For purposes of Subsection (3)(b)(ii), "land remaining after the acquisition by the
- 354 governmental entity" includes other eligible acreage that is used in conjunction
- 355 with the land remaining after the acquisition by the governmental entity.
- 356 (c) The county treasurer shall pay 100% of the in lieu fee payment collected under this
- 357 section to the county, which the county shall deposit and use in accordance with
- 358 Section 17-41-602.
- 359 (4) Except as provided in Section 59-2-506.5, if land acquired by a governmental entity is
- 360 made subject to a conservation easement in accordance with Section 59-2-506.5:
- 361 (a) the land is not subject to the rollback tax imposed by this part; and
- 362 (b) the governmental entity acquiring the land is not required to make an in lieu fee
- 363 payment under Subsection (3)(b).
- 364 (5)(a) This Subsection (5) applies only to a governmental entity that is the state or a
- 365 political subdivision of the state as described in Subsections (1)(b) and (c).
- 366 (b) Land acquired by a governmental entity described in Subsection (5)(a) is not subject
- 367 to the rollback tax imposed by this part.
- 368 (c) Notwithstanding Subsection (5)(b), a governmental entity described in Subsection
- 369 (5)(a) may not, within five years after the day on which the governmental entity

acquires land, sell the land to a private entity unless the governmental entity makes a one-time in lieu fee payment:

(i) to the county treasurer of the county in which the land is located;

(ii) in an amount equal to the rollback tax under Section 59-2-506 on the land acquired by the governmental entity at the time of acquisition; and

(iii) before selling the land to the private entity.

(6) If a governmental entity acquires land subject to assessment under this part, title to the land may not pass to the governmental entity until the following are paid to the county treasurer:

(a) any tax due under this part;

(b) any one-time in lieu fee payment due under this part; and

(c) any interest due under this part.

Section 5. Section **59-2-701** is amended to read:

59-2-701 (Effective 11/06/25). Appraisal by certified or licensed appraisers -- Appraiser trainees -- Certification of elected county assessors -- Commission may prescribe additional requirements for appraisers -- Rulemaking authority -- County assessor to ensure compliance.

(1)(a) Except as provided in Subsection (1)(b), a person performing an appraisal for purposes of establishing fair market value of real estate or real property for the assessment roll shall be the holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

(b) Notwithstanding Section 61-2g-301, an uncertified or unlicensed appraiser trainee who is registered under Section 61-2g-302 may appraise property under the direction of a holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

(2) The limitations on appraisal authority under Subsections 61-2g-311(1) and (2) and Section 61-2g-312 do not apply to a person performing an appraisal for purposes of establishing fair market value for the assessment roll.

(3) The commission may prescribe additional requirements for any person performing an appraisal for purposes of establishing fair market value for the assessment roll.

(4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to establish qualifications for personal property appraisers

exempt from licensure under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

- (5) In accordance with ~~[Section 17-17-1]~~ Sections 17-67-301 and 17-67-302, a county assessor shall ensure that the assessor's office is in compliance with this section and any additional rules or requirements for property appraisers established by the commission.

Section 6. Section **59-2-911** is amended to read:

59-2-911 (Effective 11/06/25). Exceptions to maximum levy limitation.

- (1) The maximum levies set forth in Section 59-2-908 do not apply to and do not include:
- (a) levies made to pay outstanding judgment debts;
 - (b) levies made in any special improvement districts;
 - (c) levies made for extended services in any county service area;
 - (d) levies made for county library services;
 - (e) levies made for county animal welfare services;
 - (f) levies made to be used for storm water, flood, and water quality control;
 - (g) levies made to share disaster recovery expenses for public facilities and structures as a condition of state assistance when a Presidential Declaration has been issued under the Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;
 - (h) levies made to pay interest and provide for a sinking fund in connection with any bonded or voter authorized indebtedness, including the bonded or voter authorized indebtedness of county service areas, special service districts, and special improvement districts;
 - (i) levies made to fund local health departments;
 - (j) levies made to fund public transit districts;
 - (k) levies made to establish, maintain, and replenish special improvement guaranty funds;
 - (l) levies made in any special service district;
 - (m) levies made to fund municipal-type services to unincorporated areas of counties under ~~[Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas]~~ Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services to Unincorporated Areas;
 - (n) levies made to fund the purchase of paramedic or ambulance facilities and equipment and to defray administration, personnel, and other costs of providing emergency medical and paramedic services, but this exception only applies to those counties in which a resolution setting forth the intention to make those levies has been duly

adopted by the county legislative body and approved by a majority of the voters of the county voting at a special or general election;

(o) the multicounty and county assessing and collecting levies under Section 59-2-1602; and

(p) all other exceptions to the maximum levy limitation pursuant to statute.

(2)(a) Upon the retirement of bonds issued for the development of a convention complex described in Section ~~[17-12-4]~~ 17-63-904, and notwithstanding Section 59-2-908, any county of the first class may continue to impose a property tax levy equivalent to the average property tax levy previously imposed to pay debt service on those retired bonds.

(b) Notwithstanding that the imposition of the levy described in Subsection (2)(a) may not result in an increased amount of ad valorem tax revenue, the levy is subject to the notice requirements of Section 59-2-919.

(c) The revenue from this continued levy shall be used only for the funding of convention facilities as defined in Section 59-12-602.

Section 7. Section **59-2-919** is amended to read:

59-2-919 (Effective 11/06/25). Notice and public hearing requirements for certain tax increases -- Exceptions -- Audit.

(1) As used in this section:

(a) "Additional ad valorem tax revenue" means ad valorem property tax revenue generated by the portion of the tax rate that exceeds the taxing entity's certified tax rate.

(b) "Ad valorem tax revenue" means ad valorem property tax revenue not including revenue from:

(i) eligible new growth; or

(ii) personal property that is:

(A) assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(c) "Base year" means a taxing entity's fiscal year that immediately precedes the fiscal year in which the taxing entity first adopted a budget below last year's property tax budgeted revenue.

(d) "Base year budgeted revenue" means the property tax budgeted revenue, excluding eligible new growth, for the base year.

- (e) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year that begins on January 1 and ends on December 31.
- (f) "County executive calendar year taxing entity" means a calendar year taxing entity that operates under the county executive-council form of government described in Section ~~[17-52a-203]~~ 17-62-203.
- (g) "Current calendar year" means the calendar year immediately preceding the calendar year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate.
- (h) "Eligible new growth" means the same as that term is defined in Section 59-2-924.
- (i) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that begins on July 1 and ends on June 30.
- (j) "Meeting" means the same as that term is defined in Section 52-4-103.
- (k) "Last year's property tax budgeted revenue" does not include:
- (i) revenue received by a taxing entity from a debt service levy voted on by the public;
 - (ii) revenue generated by the combined basic rate as defined in Section 53F-2-301; or
 - (iii) revenue generated by the charter school levy described in Section 53F-2-703.
- (l) "Truth-in-taxation exemption period" means a six-year period that begins with the base year.
- (2) Except as provided in Subsection (11), a taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate unless the taxing entity meets:
- (a) the requirements of this section that apply to the taxing entity; and
 - (b) all other requirements as may be required by law.
- (3)(a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar year taxing entity:
- (i) 14 or more days before the date of the regular general election or municipal general election held in the current calendar year, states at a public meeting:
 - (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;
 - (B) the dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed increase in the certified tax rate; and
 - (C) the approximate percentage increase in ad valorem tax revenue for the taxing entity based on the proposed increase described in Subsection (3)(a)(i)(B);
 - (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in

- 506 accordance with Title 52, Chapter 4, Open and Public Meetings Act, including
507 providing a separate item on the meeting agenda that notifies the public that the
508 calendar year taxing entity intends to make the statement described in Subsection
509 (3)(a)(i);
- 510 (iii) meets the advertisement requirements of Subsections (6) and (7) before the
511 calendar year taxing entity conducts the public hearing required by Subsection
512 (3)(a)(v);
- 513 (iv) provides notice by mail:
- 514 (A) seven or more days before the regular general election or municipal general
515 election held in the current calendar year; and
- 516 (B) as provided in Subsection (3)(c); and
- 517 (v) conducts a public hearing that is held:
- 518 (A) in accordance with Subsections (8) and (9); and
- 519 (B) in conjunction with the public hearing required by Section [~~17-36-13~~]
520 17-63-304 or 17B-1-610.
- 521 (b)(i) For a county executive calendar year taxing entity, the statement described in
522 Subsection (3)(a)(i) shall be made by the:
- 523 (A) county council;
- 524 (B) county executive; or
- 525 (C) both the county council and county executive.
- 526 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the
527 county council states a dollar amount of additional ad valorem tax revenue that is
528 greater than the amount of additional ad valorem tax revenue previously stated by
529 the county executive in accordance with Subsection (3)(a)(i), the county executive
530 calendar year taxing entity shall:
- 531 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before
532 the county executive calendar year taxing entity conducts the public hearing
533 under Subsection (3)(a)(v); and
- 534 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before
535 the county executive calendar year taxing entity conducts the public hearing
536 required by Subsection (3)(a)(v).
- 537 (c) The notice described in Subsection (3)(a)(iv):
- 538 (i) shall be mailed to each owner of property:
- 539 (A) within the calendar year taxing entity; and

- (B) listed on the assessment roll;
- (ii) shall be printed on a separate form that:
- (A) is developed by the commission;
- (B) states at the top of the form, in bold upper-case type no smaller than 18 point "NOTICE OF PROPOSED TAX INCREASE"; and
- (C) may be mailed with the notice required by Section 59-2-1317;
- (iii) shall contain for each property described in Subsection (3)(c)(i):
- (A) the value of the property for the current calendar year;
- (B) the tax on the property for the current calendar year; and
- (C) subject to Subsection (3)(d), for the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate, the estimated tax on the property;
- (iv) shall contain the following statement:
- "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar year]. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of [insert previous applicable calendar year] data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.";
- (v) shall state the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate;
- (vi) shall include a brief statement of the primary purpose for the proposed tax increase, including the taxing entity's intended use of additional ad valorem tax revenue described in Subsection (3)(c)(v);
- (vii) shall state the date, time, and place of the public hearing described in Subsection (3)(a)(v);
- (viii) shall state the Internet address for the taxing entity's public website;
- (ix) may contain other information approved by the commission; and
- (x) if sent in calendar year 2024, 2025, or 2026, shall contain:
- (A) notice that the taxpayer may request electronic notice as described in Subsection ~~[17-21-6(1)(m)]~~ 17-71-302(1)(m); and
- (B) instructions describing how to elect to receive a notice as described in Subsection ~~[17-21-6(1)(m)]~~ 17-71-302(1)(m).
- (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate the estimated tax on property on the basis of:

- 574 (i) data for the current calendar year; and
- 575 (ii) the amount of additional ad valorem tax revenue stated in accordance with this
- 576 section.
- 577 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that
- 578 exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
- 579 (a) provides notice by meeting the advertisement requirements of Subsections (6) and (7)
- 580 before the fiscal year taxing entity conducts the public meeting at which the fiscal
- 581 year taxing entity's annual budget is adopted; and
- 582 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the
- 583 fiscal year taxing entity's annual budget is adopted.
- 584 (5)(a) A taxing entity is not required to meet the notice or public hearing requirements of
- 585 Subsection (3) or (4) if the taxing entity is expressly exempted by law from
- 586 complying with the requirements of this section.
- 587 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or
- 588 (4) if:
- 589 (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that
- 590 certified tax rate without having to comply with the notice provisions of this
- 591 section; or
- 592 (ii) the taxing entity:
- 593 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal
- 594 year; and
- 595 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem
- 596 tax revenue.
- 597 (6)(a) Before holding the public hearing described in Subsection (3)(a)(v) or (4)(b), a
- 598 taxing entity proposing a tax rate increase under this section shall publish an
- 599 advertisement regarding the proposed tax increase:
- 600 (i) electronically in accordance with Section 45-1-101; and
- 601 (ii) as a class A notice under Section 63G-30-102.
- 602 (b) The advertisement described in Subsection (6)(a) shall:
- 603 (i) be published for at least 14 days before the day on which the taxing entity
- 604 conducts the public hearing described in Subsection (3)(a)(v) or (4)(b); and
- 605 (ii) substantially be in the following form and content:
- 606 "NOTICE OF PROPOSED TAX INCREASE
- 607 (NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____, which is \$_____ per year.

- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$_____ to \$_____, which is \$_____ per year.

- If the proposed budget is approved, (name of the taxing entity) would receive an additional \$_____ in property tax revenue per year as a result of the tax increase.

- If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by ____% above last year's property tax budgeted revenue excluding eligible new growth.

The (name of the taxing entity) invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

Virtual Meeting Link: (Internet address for remote participation and live streaming options)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity) or visit (Internet address for the taxing entity's public website)."

(7) The commission:

(a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, governing the joint use of one advertisement described in Subsection (6) by two or more taxing entities; and

(b) subject to Section 45-1-101, may authorize a taxing entity's use of a commission-approved direct notice to each taxpayer if:

(i) the direct notice is different and separate from the notice required under Section 59-2-919.1; and

(ii) the taxing entity petitions the commission for the use of a commission-approved direct notice.

(8)(a)(i) On or before June 1, a fiscal year taxing entity shall notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (4)(b).

(ii) On or before October 1 of the current calendar year, a calendar year taxing entity shall notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (3)(a)(v).

(b)(i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

(A) open to the public;

(B) held at a meeting of the taxing entity with no items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity's budget, a special district's or special service district's fee implementation or increase, or a combination of these items; and

(C) available for individuals to attend or participate either in person or remotely through electronic means.

(ii) The governing body of a taxing entity conducting a public hearing described in Subsection (3)(a)(v) or (4)(b) shall:

(A) state the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate;

(B) explain the reasons for the proposed tax increase, including the taxing entity's intended use of additional ad valorem tax revenue described in Subsection (8)(b)(ii)(A);

(C) if the county auditor compiles the list required by Section 59-2-919.2, present the list at the public hearing and make the list available on the taxing entity's public website; and

(D) provide an interested party desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.

(c)(i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing of another overlapping taxing entity in the same county.

(ii) The taxing entities in which the power to set tax levies is vested in the same governing board or authority may consolidate the public hearings described in Subsection (3)(a)(v) or (4)(b) into one public hearing.

(d) The county auditor shall resolve any conflict in public hearing dates and times after consultation with each affected taxing entity.

(e)(i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or (4)(b) beginning at or after 6 p.m.

(ii) If a taxing entity holds a public meeting for the purpose of addressing general business of the taxing entity on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).

(f)(i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public hearing of the taxing entity.

(ii) A taxing entity may hold the following hearings on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b):

(A) a budget hearing;

(B) if the taxing entity is a special district or a special service district, a fee hearing described in Section 17B-1-643;

(C) if the taxing entity is a town, an enterprise fund hearing described in Section 10-5-107.5; or

(D) if the taxing entity is a city, an enterprise fund hearing described in Section 10-6-135.5.

(9)(a) If a taxing entity does not make a final decision on budgeting additional ad valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing entity shall:

(i) announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider budgeting the additional ad valorem tax revenue; and

(ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described in Subsection (9)(a)(i) before September 1.

(b) A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).

(c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's certified tax rate may coincide with a public hearing on the fiscal year taxing entity's

- 710 proposed annual budget.
- 711 (10)(a) A county auditor may conduct an audit to verify a taxing entity's compliance
712 with Subsection (8).
- 713 (b) If the county auditor, after completing an audit, finds that a taxing entity has failed to
714 meet the requirements of Subsection (8), the county auditor shall prepare and submit
715 a report of the auditor's findings to the commission.
- 716 (c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax
717 rate if, on or before September 15 of the year in which the taxing entity is required to
718 hold the public hearing described in Subsection (3)(a)(v) or (4)(b), the commission
719 determines that the taxing entity has failed to meet the requirements of Subsection (8).
- 720 (11) For a fiscal year within a truth-in-taxation exemption period, a taxing entity may adopt
721 a budget that is equal to or less than the base year budgeted revenue without complying
722 with this section.

723 Section 8. Section **59-2-1302** is amended to read:

724 **59-2-1302 (Effective 11/06/25). Assessor or treasurer's duties -- Collection of**
725 **uniform fees and taxes on personal property -- Unpaid tax or unpaid uniform fee is a lien**
726 **-- Delinquency interest -- Rate.**

- 727 (1) After the assessor assesses taxes or uniform fees on personal property, the assessor or, if
728 this duty has been reassigned in an ordinance under Section [17-16-5.5] 17-74-102, the
729 treasurer shall:
- 730 (a) list the personal property tax or uniform fee with the real property of the owner in the
731 manner required by law and as provided under Subsection (3), if the assessor or
732 treasurer, as the case may be, determines that the real property is sufficient to secure
733 the payment of the personal property taxes or uniform fees;
- 734 (b) immediately collect the taxes or uniform fees due on the personal property; or
- 735 (c) on or before the day on which the tax or uniform fee on personal property is due,
736 obtain from the taxpayer a bond that is:
- 737 (i) payable to the county in an amount equal to the amount of the tax or uniform fee
738 due, plus 20% of the amount of the tax or uniform fee due; and
- 739 (ii) conditioned for the payment of the tax or uniform fee on or before November 30.
- 740 (2)(a) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon
741 personal property listed with the real property is a lien upon the owner's real property
742 as of noon of January 1 of each year.
- 743 (b) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal

property not listed with the real property is a lien upon the owner's personal property as of noon of January 1 of each year.

(3) The assessor or treasurer, as the case may be, shall make the listing under this section:

(a) on the record of assessment of the real property; or

(b) by entering a reference showing the record of the assessment of the personal property on the record of assessment of the real property.

(4)(a) The amount of tax or uniform fee assessed upon personal property is delinquent if the tax or uniform fee is not paid on the day on which the tax notice or the combined signed statement and tax notice under Section 59-2-306 is due.

(b) Subject to Subsection (4)(c), delinquent taxes or uniform fees under Subsection (4)(a) shall bear interest from the date of delinquency until the day on which the delinquent tax or uniform fee is paid at an interest rate equal to the sum of:

(i) 6%; and

(ii) the federal funds rate target:

(A) established by the Federal Open Markets Committee; and

(B) that exists on the January 1 immediately preceding the date of delinquency.

(c) The interest rate described in Subsection (4)(b) may not be less than 7% or more than 10%.

(5) A county assessor or treasurer shall deposit all collections of public funds from a personal property tax or personal property uniform fee no later than once every seven banking days with:

(a) the state treasurer; or

(b) a qualified depository for the credit of the county.

Section 9. Section **59-2-1303** is amended to read:

59-2-1303 (Effective 11/06/25). Seizure and sale -- Method and procedure.

Unless taxes or uniform fees on personal property assessed by the county assessor are paid or secured as provided under Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section [17-46-5.5] 17-74-102, the treasurer shall collect the taxes, including accrued interest and penalties, by seizure or seizure and subsequent sale of any personal property owned by the person against whom the tax is assessed. The assessor or treasurer, as the case may be, may seize that personal property on which a delinquent property tax or uniform fee exists at any time in order to protect a county's interest in that personal property. The sale of personal property shall be made in the following manner:

(1)(a) For all personal property, except manufactured homes and mobile homes as

provided in Subsection (1)(b), the sale shall be made:

- (i) at public auction;
- (ii) of a sufficient amount of property to pay the taxes, or uniform fees and interest, penalties, and costs;
- (iii) when practicable, in the city, town, or precinct where the property was seized; and
- (iv) after one week's notice of the time and place of the sale, given by:
 - (A)(I) publication in a newspaper having general circulation in the county; and
 - (II) publication in accordance with Section 45-1-101; and
 - (B) posting in three public places in the county.

(b) For manufactured homes and mobile homes that are used as a residence and that are listed on the personal property roll of the county, the sale shall be made:

- (i) at public auction;
- (ii) when practicable, in the city, town, or precinct where the property was seized;
- (iii) no sooner than one year after the taxes on the property became delinquent as determined in Section 59-2-1302;
- (iv) after publication of the date, time, and place of sale:
 - (A) in a newspaper having general circulation in the county, once in each of two successive weeks immediately preceding the date of the sale; and
 - (B) in accordance with Section 45-1-101 for two weeks immediately preceding the date of the sale; and
- (v) after notification, sent by certified mail at least 10 days prior to the first date of publication under Subsection (1)(b)(iv), to the owner of the manufactured home or mobile home, all lien holders of record, and any other person known by the assessor to have an interest in the manufactured home or mobile home, of the date, time, and place of the sale.

(2) For seizing or selling personal property the assessor or treasurer, as the case may be, may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for that property.

(3) Upon payment of the price bid for any personal property sold under this section, the delivery of the property, with a bill of sale, vests title in the purchaser.

(4) All sale proceeds in excess of taxes, or uniform fees and interest, penalties, and costs shall be returned to the owner of the personal property, and until claimed shall be deposited in the county treasury and made subject to the order of the owner, the owner's

heirs, or assigns.

(5) The unsold portion of any property may be left at the place of sale at the risk of the owner.

(6) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.

Section 10. Section **59-2-1304** is amended to read:

59-2-1304 (Effective 11/06/25). Rate of previous year governs -- Proration among taxing units -- Effective date of boundary changes for assessment.

(1)(a) The amount of taxes to be collected in the current year on personal property assessed by the county assessor shall be based on the tax rates levied by all taxing entities for the previous year, and the tax so billed shall be the full tax on the property for the current year.

(b) The money collected in accordance with Subsection (1)(a) shall be paid:

(i) into the county treasury; and

(ii) by the treasurer to the various taxing entities pro rata in accordance with the tax rates levied and approved for the current year, including new entities levying for the first time.

(2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in [~~Subsection 17-2-209(4)~~] Section 17-61-306.

Section 11. Section **59-2-1305** is amended to read:

59-2-1305 (Effective 11/06/25). Entries of payments made -- Payments to county treasurer.

(1) The assessor or, if this duty has been reassigned in an ordinance under Section [~~17-16-5.5~~] 17-74-102, the treasurer shall note on the assessment roll, opposite the names of each person against whom taxes have been assessed or tax notice charges have been listed, the amount of the taxes and tax notice charges paid.

(2)(a) The assessor or treasurer, as the case may be, shall require all checks to be made payable to the office of the county assessor or treasurer, respectively.

(b) If the assessor or treasurer receives checks made payable to a payee other than the office of the county assessor or treasurer, respectively, the assessor or treasurer, as the case may be, shall immediately endorse the check with a restrictive endorsement that makes the check payable to the office of the county treasurer.

- 846 (3) The assessor shall deposit all money the assessor collects into an account controlled by
847 the county treasurer.

848 Section 12. Section **59-2-1317** is amended to read:

849 **59-2-1317 (Effective 11/06/25). Tax notice -- Contents of notice -- Procedures**
850 **and requirements for providing notice.**

- 851 (1) As used in this section, "political subdivision lien" means the same as that term is
852 defined in Section 11-60-102.

- 853 (2) Subject to the other provisions of this section, the county treasurer shall:

854 (a) collect the taxes and tax notice charges; and

855 (b) provide a notice to each taxpayer that contains the following:

856 (i) the kind and value of property assessed to the taxpayer;

857 (ii) the street address of the property, if available to the county;

858 (iii) that the property may be subject to a detailed review in the next year under
859 Section 59-2-303.1;

860 (iv) the amount of taxes levied;

861 (v) a separate statement of the taxes levied only on a certain kind or class of property
862 for a special purpose;

863 (vi) instructions for payment of the taxes and tax notice charges applicable to the
864 property, including the taxpayer's payment options and collection procedures;

865 (vii) any tax notice charges applicable to the property, including:

866 (A) if applicable, a political subdivision lien for road damage that a railroad
867 company causes, as described in Section 10-7-30;

868 (B) if applicable, a political subdivision lien for municipal water distribution, as
869 described in Section 10-8-17, or a political subdivision lien for an increase in
870 supply from a municipal water distribution, as described in Section 10-8-19;

871 (C) if applicable, a political subdivision lien for unpaid abatement fees as
872 described in Section 10-11-4;

873 (D) if applicable, a political subdivision lien for the unpaid portion of an
874 assessment assessed in accordance with Title 11, Chapter 42, Assessment Area
875 Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
876 Act, including unpaid costs, charges, and interest as of the date the local entity
877 certifies the unpaid amount to the county treasurer;

878 (E) if applicable, for a special district in accordance with Section 17B-1-902, a
879 political subdivision lien for an unpaid fee, administrative cost, or interest;

- 880 (F) if applicable, a political subdivision lien for an unpaid irrigation district use
881 charge as described in Section 17B-2a-506;
- 882 (G) if applicable, a political subdivision lien for a contract assessment under a
883 water contract, as described in Section 17B-2a-1007;
- 884 (H) if applicable, a property tax penalty that a public infrastructure district
885 imposes, as described in Section 17D-4-304; and
- 886 (I) if applicable, an annual payment to the Military Installation Development
887 Authority or an entity designated by the authority in accordance with Section
888 63H-1-501;
- 889 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
890 to potentially ongoing assessment area charges, costs, penalties, and interest,
891 payment of a tax notice charge may not:
- 892 (A) pay off the full amount the property owner owes to the tax notice entity; or
893 (B) cause a release of the lien underlying the tax notice charge;
- 894 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
895 (x) the date the taxes and tax notice charges are due;
- 896 (xi) the street address or website at which the taxes and tax notice charges may be
897 paid;
- 898 (xii) the date on which the taxes and tax notice charges are delinquent;
- 899 (xiii) the penalty imposed on delinquent taxes and tax notice charges;
- 900 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial
901 payment in accordance with Subsection (9);
- 902 (xv) other information specifically authorized to be included on the notice under this
903 chapter;
- 904 (xvi) other property tax information approved by the commission; and
- 905 (xvii) if sent in calendar year 2024, 2025, or 2026:
- 906 (A) notice that the taxpayer may request electronic notice as described in
907 Subsection [~~17-21-6(1)(m)~~] 17-71-302(1)(m); and
- 908 (B) instructions describing how to elect to receive a notice as described in
909 Subsection [~~17-21-6(1)(m)~~] 17-71-302(1)(m).
- 910 (3)(a) Unless expressly allowed under this section or another statutory provision, the
911 treasurer may not add an amount to be collected to the property tax notice.
- 912 (b) If the county treasurer adds an amount to be collected to the property tax notice
913 under this section or another statutory provision that expressly authorizes the item's

inclusion on the property tax notice:

(i) the amount constitutes a tax notice charge; and

(ii)(A) the tax notice charge has the same priority as property tax; and

(B) a delinquency of the tax notice charge triggers a tax sale, in accordance with

Section 59-2-1343.

(4) For any property for which property taxes or tax notice charges are delinquent, the notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent on this parcel."

(5) Except as provided in Subsection (6), the county treasurer shall:

(a) mail the notice required by this section, postage prepaid; or

(b) leave the notice required by this section at the taxpayer's residence or usual place of business, if known.

(6)(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at the county treasurer's discretion, provide the notice required by this section by electronic mail if a taxpayer makes an election, according to procedures determined by the county treasurer, to receive the notice by electronic mail.

(b) A taxpayer may revoke an election to receive the notice required by this section by electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.

(c) A revocation of an election under this section does not relieve a taxpayer of the duty to pay a tax or tax notice charge due under this chapter on or before the due date for paying the tax or tax notice charge.

(d) A county treasurer shall provide the notice required by this section using a method described in Subsection (5), until a taxpayer makes a new election in accordance with this Subsection (6), if:

(i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the notice required by this section by electronic mail; or

(ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

(e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.

(7)(a) The county treasurer shall provide the notice required by this section to a taxpayer on or before November 1.

(b) The county treasurer shall keep on file in the county treasurer's office the information

948 set forth in the notice.

949 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.

950 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.

951 (9)(a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
952 notice may, on a form provided by the county treasurer, direct how the county
953 treasurer allocates the partial payment between:

954 (i) the total amount due for property tax;

955 (ii) the amount due for assessments, past due special district fees, and other tax notice
956 charges; and

957 (iii) any other amounts due on the property tax notice.

958 (b) The county treasurer shall comply with a direction submitted to the county treasurer
959 in accordance with Subsection (9)(a).

960 (c) The provisions of this Subsection (9) do not:

961 (i) affect the right or ability of a local entity to pursue any available remedy for
962 non-payment of any item listed on a taxpayer's property tax notice; or

963 (ii) toll or otherwise change any time period related to a remedy described in
964 Subsection (9)(c)(i).

965 Section 13. Section **59-2-1325** is amended to read:

966 **59-2-1325 (Effective 11/06/25). Nature and extent of lien -- Time of attachment --**
967 **Effective date of boundary changes for assessment.**

968 (1)(a) A tax upon real property is a lien against the property assessed.

969 (b) A tax due upon improvements upon real property assessed to a person other than the
970 owner of the real property is a lien upon the property and improvements.

971 (c) A lien described in Subsection (1)(a) or (b) shall attach on January 1 of each year.

972 (2) An assessment shall be collected in accordance with the effective date and boundary
973 adjustment provisions in [~~Subsection 17-2-209(4)~~] Section 17-61-306.

974 Section 14. Section **59-2-1710** is amended to read:

975 **59-2-1710 (Effective 11/06/25). Acquisition of land by governmental entity --**
976 **Requirements -- Rollback tax -- One-time in lieu fee payment -- Passage of title.**

977 (1) For purposes of this section, "governmental entity" means:

978 (a) the United States;

979 (b) the state;

980 (c) a political subdivision of the state, including a county, city, town, school district,
981 special district, or special service district; or

(d) an entity created by the state or the United States, including an agency, board, bureau, commission, committee, department, division, institution, instrumentality, or office.

(2)(a) Except as provided in Subsections (3) and (4), land acquired by a governmental entity is subject to the rollback tax imposed by this part if:

(i) before the governmental entity acquires the land, the land is assessed under this part; and

(ii) after the governmental entity acquires the land, the land does not meet the requirements of Section 59-2-1703 for assessment under this part.

(b) A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax imposed by this part if:

(i) a portion of the public right-of-way is located within a subdivision as defined in Section ~~[10-9a-103]~~ 10-20-102; or

(ii) in exchange for the dedication, the person dedicating the public right-of-way receives money or other consideration.

(3)(a) Except as provided in Subsection (4), land acquired by a governmental entity is not subject to the rollback tax imposed by this part, but is subject to a one-time in lieu fee payment as provided in Subsection (3)(b), if:

(i) the governmental entity acquires the land by eminent domain;

(ii)(A) the land is under the threat or imminence of eminent domain proceedings; and

(B) the governmental entity provides written notice of the proceedings to the owner; or

(iii) the land is donated to the governmental entity.

(b)(i) If a governmental entity acquires land under Subsection (3)(a)(iii), the governmental entity shall make a one-time in lieu fee payment:

(A) to the county treasurer of the county in which the land is located; and

(B) in an amount equal to the amount of rollback tax calculated under Section 59-2-1705.

(ii) A governmental entity that acquires land under Subsection (3)(a)(i) or (ii) shall make a one-time in lieu fee payment to the county treasurer of the county in which the land is located:

(A) if the land remaining after the acquisition by the governmental entity meets the requirements of Section 59-2-1703, in an amount equal to the rollback tax

under Section 59-2-1705 on the land acquired by the governmental entity; or

(B) if the land remaining after the acquisition by the governmental entity is less than one acre, in an amount equal to the rollback tax under Section 59-2-1705 on the land acquired by the governmental entity and the land remaining after the acquisition by the governmental entity.

(c) The county treasurer shall pay 100% of the in lieu fee payment collected under this section to the county, which the county shall deposit and use in accordance with Section 17-41-602.

(4)(a) This Subsection (4) applies only to a governmental entity that is the state or a political subdivision of the state as described in Subsections (1)(b) and (c).

(b) Land acquired by a governmental entity described in Subsection (4)(a) is not subject to the rollback tax imposed by this part.

(c) Notwithstanding Subsection (4)(b), a governmental entity described in Subsection (4)(a) may not, within five years after the day on which the governmental entity acquires land, sell the land to a private entity unless the governmental entity makes a one-time in lieu fee payment:

(i) to the county treasurer of the county in which the land is located;

(ii) in an amount equal to the rollback tax under Section 59-2-1705 on the land acquired by the governmental entity at the time of acquisition; and

(iii) before selling the land to the private entity.

(5) If a governmental entity acquires land subject to assessment under this part, title to the land may not pass to the governmental entity until any tax, one-time in lieu fee payment, and applicable interest due under this part are paid to the county treasurer.

Section 15. Section **59-12-104** is amended to read:

59-12-104 (Effective 11/06/25) (Superseded 01/01/26). Exemptions.

Exemptions from the taxes imposed by this chapter are as follows:

(1) sales of aviation fuel, motor fuel, and special fuel subject to a Utah state excise tax under Chapter 13, Motor and Special Fuel Tax Act;

(2) subject to Section 59-12-104.6, sales to the state, its institutions, and its political subdivisions; however, this exemption does not apply to sales of:

(a) construction materials except:

(i) construction materials purchased by or on behalf of institutions of the public education system as defined in Utah Constitution, Article X, Section 2, provided the construction materials are clearly identified and segregated and installed or

- 1050 converted to real property which is owned by institutions of the public education
1051 system; and
- 1052 (ii) construction materials purchased by the state, its institutions, or its political
1053 subdivisions which are installed or converted to real property by employees of the
1054 state, its institutions, or its political subdivisions; or
- 1055 (b) tangible personal property in connection with the construction, operation,
1056 maintenance, repair, or replacement of a project, as defined in Section 11-13-103, or
1057 facilities providing additional project capacity, as defined in Section 11-13-103;
- 1058 (3)(a) sales of an item described in Subsection (3)(b) from a vending machine if:
1059 (i) the proceeds of each sale do not exceed \$1; and
1060 (ii) the seller or operator of the vending machine reports an amount equal to 150% of
1061 the cost of the item described in Subsection (3)(b) as goods consumed; and
- 1062 (b) Subsection (3)(a) applies to:
1063 (i) food and food ingredients; or
1064 (ii) prepared food;
- 1065 (4)(a) sales of the following to a commercial airline carrier for in-flight consumption:
1066 (i) alcoholic beverages;
1067 (ii) food and food ingredients; or
1068 (iii) prepared food;
- 1069 (b) sales of tangible personal property or a product transferred electronically:
1070 (i) to a passenger;
1071 (ii) by a commercial airline carrier; and
1072 (iii) during a flight for in-flight consumption or in-flight use by the passenger; or
- 1073 (c) services related to Subsection (4)(a) or (b);
- 1074 (5) sales of parts and equipment for installation in an aircraft operated by a common carrier
1075 in interstate or foreign commerce;
- 1076 (6) sales of commercials, motion picture films, prerecorded audio program tapes or records,
1077 and prerecorded video tapes by a producer, distributor, or studio to a motion picture
1078 exhibitor, distributor, or commercial television or radio broadcaster;
- 1079 (7)(a) except as provided in Subsection (85) and subject to Subsection (7)(b), sales of
1080 cleaning or washing of tangible personal property if the cleaning or washing of the
1081 tangible personal property is not assisted cleaning or washing of tangible personal
1082 property;
- 1083 (b) if a seller that sells at the same business location assisted cleaning or washing of

- 1084 tangible personal property and cleaning or washing of tangible personal property that
1085 is not assisted cleaning or washing of tangible personal property, the exemption
1086 described in Subsection (7)(a) applies if the seller separately accounts for the sales of
1087 the assisted cleaning or washing of the tangible personal property; and
1088 (c) for purposes of Subsection (7)(b) and in accordance with Title 63G, Chapter 3, Utah
1089 Administrative Rulemaking Act, the commission may make rules:
1090 (i) governing the circumstances under which sales are at the same business location;
1091 and
1092 (ii) establishing the procedures and requirements for a seller to separately account for
1093 sales of assisted cleaning or washing of tangible personal property;
1094 (8) sales made to or by religious or charitable institutions in the conduct of their regular
1095 religious or charitable functions and activities, if the requirements of Section 59-12-104.1
1096 are fulfilled;
1097 (9) sales of a vehicle of a type required to be registered under the motor vehicle laws of this
1098 state if:
1099 (a) the sale is not from the vehicle's lessor to the vehicle's lessee;
1100 (b) the vehicle is not registered in this state; and
1101 (c)(i) the vehicle is not used in this state; or
1102 (ii) the vehicle is used in this state:
1103 (A) if the vehicle is not used to conduct business, for a time period that does not
1104 exceed the longer of:
1105 (I) 30 days in any calendar year; or
1106 (II) the time period necessary to transport the vehicle to the borders of this
1107 state; or
1108 (B) if the vehicle is used to conduct business, for the time period necessary to
1109 transport the vehicle to the borders of this state;
1110 (10)(a) amounts paid for an item described in Subsection (10)(b) if:
1111 (i) the item is intended for human use; and
1112 (ii)(A) a prescription was issued for the item; or
1113 (B) the item was purchased by a hospital or other medical facility; and
1114 (b)(i) Subsection (10)(a) applies to:
1115 (A) a drug;
1116 (B) a syringe; or
1117 (C) a stoma supply; and

- 1118 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
1119 the commission may by rule define the terms:
1120 (A) "syringe"; or
1121 (B) "stoma supply";
- 1122 (11) purchases or leases exempt under Section 19-12-201;
- 1123 (12)(a) sales of an item described in Subsection (12)(c) served by:
1124 (i) the following if the item described in Subsection (12)(c) is not available to the
1125 general public:
1126 (A) a church; or
1127 (B) a charitable institution; or
1128 (ii) an institution of higher education if:
1129 (A) the item described in Subsection (12)(c) is not available to the general public;
1130 or
1131 (B) the item described in Subsection (12)(c) is prepaid as part of a student meal
1132 plan offered by the institution of higher education; or
- 1133 (b) sales of an item described in Subsection (12)(c) provided for a patient by:
1134 (i) a medical facility; or
1135 (ii) a nursing facility; and
- 1136 (c) Subsections (12)(a) and (b) apply to:
1137 (i) food and food ingredients;
1138 (ii) prepared food; or
1139 (iii) alcoholic beverages;
- 1140 (13)(a) except as provided in Subsection (13)(b), the sale of tangible personal property
1141 or a product transferred electronically by a person:
1142 (i) regardless of the number of transactions involving the sale of that tangible
1143 personal property or product transferred electronically by that person; and
1144 (ii) not regularly engaged in the business of selling that type of tangible personal
1145 property or product transferred electronically;
- 1146 (b) this Subsection (13) does not apply if:
1147 (i) the sale is one of a series of sales of a character to indicate that the person is
1148 regularly engaged in the business of selling that type of tangible personal property
1149 or product transferred electronically;
1150 (ii) the person holds that person out as regularly engaged in the business of selling
1151 that type of tangible personal property or product transferred electronically;

- 1152 (iii) the person sells an item of tangible personal property or product transferred
1153 electronically that the person purchased as a sale that is exempt under Subsection
1154 (25); or
- 1155 (iv) the sale is of a vehicle or vessel required to be titled or registered under the laws
1156 of this state in which case the tax is based upon:
- 1157 (A) the bill of sale, lease agreement, or other written evidence of value of the
1158 vehicle or vessel being sold; or
- 1159 (B) in the absence of a bill of sale, lease agreement, or other written evidence of
1160 value, the fair market value of the vehicle or vessel being sold at the time of the
1161 sale as determined by the commission; and
- 1162 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1163 commission shall make rules establishing the circumstances under which:
- 1164 (i) a person is regularly engaged in the business of selling a type of tangible personal
1165 property or product transferred electronically;
- 1166 (ii) a sale of tangible personal property or a product transferred electronically is one
1167 of a series of sales of a character to indicate that a person is regularly engaged in
1168 the business of selling that type of tangible personal property or product
1169 transferred electronically; or
- 1170 (iii) a person holds that person out as regularly engaged in the business of selling a
1171 type of tangible personal property or product transferred electronically;
- 1172 (14) amounts paid or charged for a purchase or lease of machinery, equipment, normal
1173 operating repair or replacement parts, or materials, except for office equipment or office
1174 supplies, by:
- 1175 (a) a manufacturing facility that:
- 1176 (i) is located in the state; and
- 1177 (ii) uses or consumes the machinery, equipment, normal operating repair or
1178 replacement parts, or materials:
- 1179 (A) in the manufacturing process to manufacture an item sold as tangible personal
1180 property, as the commission may define that phrase in accordance with Title
1181 63G, Chapter 3, Utah Administrative Rulemaking Act; or
- 1182 (B) for a scrap recycler, to process an item sold as tangible personal property, as
1183 the commission may define that phrase in accordance with Title 63G, Chapter 3,
1184 Utah Administrative Rulemaking Act;
- 1185 (b) an establishment, as the commission defines that term in accordance with Title 63G,

- Chapter 3, Utah Administrative Rulemaking Act, that:
- (i) is described in NAICS Subsector 212, Mining (except Oil and Gas), or NAICS Code 213113, Support Activities for Coal Mining, 213114, Support Activities for Metal Mining, or 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining, of the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget;
 - (ii) is located in the state; and
 - (iii) uses or consumes the machinery, equipment, normal operating repair or replacement parts, or materials in:
 - (A) the production process to produce an item sold as tangible personal property, as the commission may define that phrase in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
 - (B) research and development, as the commission may define that phrase in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
 - (C) transporting, storing, or managing tailings, overburden, or similar waste materials produced from mining;
 - (D) developing or maintaining a road, tunnel, excavation, or similar feature used in mining; or
 - (E) preventing, controlling, or reducing dust or other pollutants from mining; or
 - (c) an establishment, as the commission defines that term in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, that:
 - (i) is described in NAICS Code 518112, Web Search Portals, of the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget;
 - (ii) is located in the state; and
 - (iii) uses or consumes the machinery, equipment, normal operating repair or replacement parts, or materials in the operation of the web search portal;
- (15)(a) sales of the following if the requirements of Subsection (15)(b) are met:
- (i) tooling;
 - (ii) special tooling;
 - (iii) support equipment;
 - (iv) special test equipment; or
 - (v) parts used in the repairs or renovations of tooling or equipment described in Subsections (15)(a)(i) through (iv); and

(b) sales of tooling, equipment, or parts described in Subsection (15)(a) are exempt if:

- (i) the tooling, equipment, or parts are used or consumed exclusively in the performance of any aerospace or electronics industry contract with the United States government or any subcontract under that contract; and
- (ii) under the terms of the contract or subcontract described in Subsection (15)(b)(i), title to the tooling, equipment, or parts is vested in the United States government as evidenced by:

(A) a government identification tag placed on the tooling, equipment, or parts; or

(B) listing on a government-approved property record if placing a government identification tag on the tooling, equipment, or parts is impractical;

(16) sales of newspapers or newspaper subscriptions;

(17)(a) except as provided in Subsection (17)(b), tangible personal property or a product transferred electronically traded in as full or part payment of the purchase price, except that for purposes of calculating sales or use tax upon vehicles not sold by a vehicle dealer, trade-ins are limited to other vehicles only, and the tax is based upon:

(i) the bill of sale or other written evidence of value of the vehicle being sold and the vehicle being traded in; or

(ii) in the absence of a bill of sale or other written evidence of value, the then existing fair market value of the vehicle being sold and the vehicle being traded in, as determined by the commission; and

(b) Subsection (17)(a) does not apply to the following items of tangible personal property or products transferred electronically traded in as full or part payment of the purchase price:

(i) money;

(ii) electricity;

(iii) water;

(iv) gas; or

(v) steam;

(18)(a)(i) except as provided in Subsection (18)(b), sales of tangible personal property or a product transferred electronically used or consumed primarily and directly in farming operations, regardless of whether the tangible personal property or product transferred electronically:

(A) becomes part of real estate; or

(B) is installed by a farmer, contractor, or subcontractor; or

- 1254 (ii) sales of parts used in the repairs or renovations of tangible personal property or a
1255 product transferred electronically if the tangible personal property or product
1256 transferred electronically is exempt under Subsection (18)(a)(i); and
- 1257 (b) amounts paid or charged for the following are subject to the taxes imposed by this
1258 chapter:
- 1259 (i)(A) subject to Subsection (18)(b)(i)(B), machinery, equipment, materials, or
1260 supplies if used in a manner that is incidental to farming; and
- 1261 (B) tangible personal property that is considered to be used in a manner that is
1262 incidental to farming includes:
- 1263 (I) hand tools; or
- 1264 (II) maintenance and janitorial equipment and supplies;
- 1265 (ii)(A) subject to Subsection (18)(b)(ii)(B), tangible personal property or a product
1266 transferred electronically if the tangible personal property or product
1267 transferred electronically is used in an activity other than farming; and
- 1268 (B) tangible personal property or a product transferred electronically that is
1269 considered to be used in an activity other than farming includes:
- 1270 (I) office equipment and supplies; or
- 1271 (II) equipment and supplies used in:
- 1272 (Aa) the sale or distribution of farm products;
- 1273 (Bb) research; or
- 1274 (Cc) transportation; or
- 1275 (iii) a vehicle required to be registered by the laws of this state during the period
1276 ending two years after the date of the vehicle's purchase;
- 1277 (19) sales of hay;
- 1278 (20) exclusive sale during the harvest season of seasonal crops, seedling plants, or garden,
1279 farm, or other agricultural produce if the seasonal crops are, seedling plants are, or
1280 garden, farm, or other agricultural produce is sold by:
- 1281 (a) the producer of the seasonal crops, seedling plants, or garden, farm, or other
1282 agricultural produce;
- 1283 (b) an employee of the producer described in Subsection (20)(a); or
- 1284 (c) a member of the immediate family of the producer described in Subsection (20)(a);
- 1285 (21) purchases made using a coupon as defined in 7 U.S.C. Sec. 2012 that is issued under
1286 the Food Stamp Program, 7 U.S.C. Sec. 2011 et seq.;
- 1287 (22) sales of nonreturnable containers, nonreturnable labels, nonreturnable bags,

nonreturnable shipping cases, and nonreturnable casings to a manufacturer, processor, wholesaler, or retailer for use in packaging tangible personal property to be sold by that manufacturer, processor, wholesaler, or retailer;

(23) a product stored in the state for resale;

(24)(a) purchases of a product if:

(i) the product is:

(A) purchased outside of this state;

(B) brought into this state:

(I) at any time after the purchase described in Subsection (24)(a)(i)(A); and

(II) by a nonresident person who is not living or working in this state at the time of the purchase;

(C) used for the personal use or enjoyment of the nonresident person described in Subsection (24)(a)(i)(B)(II) while that nonresident person is within the state; and

(D) not used in conducting business in this state; and

(ii) for:

(A) a product other than a boat described in Subsection (24)(a)(ii)(B), the first use of the product for a purpose for which the product is designed occurs outside of this state;

(B) a boat, the boat is registered outside of this state; or

(C) a vehicle other than a vehicle sold to an authorized carrier, the vehicle is registered outside of this state;

(b) the exemption provided for in Subsection (24)(a) does not apply to:

(i) a lease or rental of a product; or

(ii) a sale of a vehicle exempt under Subsection (33); and

(c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (24)(a), the commission may by rule define what constitutes the following:

(i) conducting business in this state if that phrase has the same meaning in this Subsection (24) as in Subsection (63);

(ii) the first use of a product if that phrase has the same meaning in this Subsection (24) as in Subsection (63); or

(iii) a purpose for which a product is designed if that phrase has the same meaning in this Subsection (24) as in Subsection (63);

- 1322 (25) a product purchased for resale in the regular course of business, either in [its] the
1323 product's original form or as an ingredient or component part of a manufactured or
1324 compounded product;
- 1325 (26) a product upon which a sales or use tax was paid to some other state, or one of [its]
1326 another state's subdivisions, except that the state shall be paid any difference between
1327 the tax paid and the tax imposed by this part and Part 2, Local Sales and Use Tax Act,
1328 and no adjustment is allowed if the tax paid was greater than the tax imposed by this part
1329 and Part 2, Local Sales and Use Tax Act;
- 1330 (27) any sale of a service described in Subsections 59-12-103(1)(b), (c), and (d) to a person
1331 for use in compounding a service taxable under the subsections;
- 1332 (28) purchases made in accordance with the special supplemental nutrition program for
1333 women, infants, and children established in 42 U.S.C. Sec. 1786;
- 1334 (29) sales or leases of rolls, rollers, refractory brick, electric motors, or other replacement
1335 parts used in the furnaces, mills, or ovens of a steel mill described in SIC Code 3312 of
1336 the 1987 Standard Industrial Classification Manual of the federal Executive Office of the
1337 President, Office of Management and Budget;
- 1338 (30) sales of a boat of a type required to be registered under Title 73, Chapter 18, State
1339 Boating Act, a boat trailer, or an outboard motor if the boat, boat trailer, or outboard
1340 motor is:
- 1341 (a) not registered in this state; and
- 1342 (b)(i) not used in this state; or
- 1343 (ii) used in this state:
- 1344 (A) if the boat, boat trailer, or outboard motor is not used to conduct business, for
1345 a time period that does not exceed the longer of:
- 1346 (I) 30 days in any calendar year; or
- 1347 (II) the time period necessary to transport the boat, boat trailer, or outboard
1348 motor to the borders of this state; or
- 1349 (B) if the boat, boat trailer, or outboard motor is used to conduct business, for the
1350 time period necessary to transport the boat, boat trailer, or outboard motor to
1351 the borders of this state;
- 1352 (31) sales of aircraft manufactured in Utah;
- 1353 (32) amounts paid for the purchase of telecommunications service for purposes of
1354 providing telecommunications service;
- 1355 (33) sales, leases, or uses of the following:

- 1356 (a) a vehicle by an authorized carrier; or
- 1357 (b) tangible personal property that is installed on a vehicle:
- 1358 (i) sold or leased to or used by an authorized carrier; and
- 1359 (ii) before the vehicle is placed in service for the first time;
- 1360 (34)(a) 45% of the sales price of any new manufactured home; and
- 1361 (b) 100% of the sales price of any used manufactured home;
- 1362 (35) sales relating to schools and fundraising sales;
- 1363 (36) sales or rentals of durable medical equipment if:
- 1364 (a) a person presents a prescription for the durable medical equipment; and
- 1365 (b) the durable medical equipment is used for home use only;
- 1366 (37)(a) sales to a ski resort of electricity to operate a passenger ropeway as defined in
- 1367 Section 72-11-102; and
- 1368 (b) the commission shall by rule determine the method for calculating sales exempt
- 1369 under Subsection (37)(a) that are not separately metered and accounted for in utility
- 1370 billings;
- 1371 (38) sales to a ski resort of:
- 1372 (a) snowmaking equipment;
- 1373 (b) ski slope grooming equipment;
- 1374 (c) passenger ropeways as defined in Section 72-11-102; or
- 1375 (d) parts used in the repairs or renovations of equipment or passenger ropeways
- 1376 described in Subsections (38)(a) through (c);
- 1377 (39) subject to Subsection 59-12-103(2)(j), sales of natural gas, electricity, heat, coal, fuel
- 1378 oil, or other fuels for industrial use;
- 1379 (40)(a) subject to Subsection (40)(b), sales or rentals of the right to use or operate for
- 1380 amusement, entertainment, or recreation an unassisted amusement device as defined
- 1381 in Section 59-12-102;
- 1382 (b) if a seller that sells or rents at the same business location the right to use or operate
- 1383 for amusement, entertainment, or recreation one or more unassisted amusement
- 1384 devices and one or more assisted amusement devices, the exemption described in
- 1385 Subsection (40)(a) applies if the seller separately accounts for the sales or rentals of
- 1386 the right to use or operate for amusement, entertainment, or recreation for the assisted
- 1387 amusement devices; and
- 1388 (c) for purposes of Subsection (40)(b) and in accordance with Title 63G, Chapter 3, Utah
- 1389 Administrative Rulemaking Act, the commission may make rules:

- 1390 (i) governing the circumstances under which sales are at the same business location;
1391 and
- 1392 (ii) establishing the procedures and requirements for a seller to separately account for
1393 the sales or rentals of the right to use or operate for amusement, entertainment, or
1394 recreation for assisted amusement devices;
- 1395 (41)(a) sales of photocopies by:
- 1396 (i) a governmental entity; or
- 1397 (ii) an entity within the state system of public education, including:
- 1398 (A) a school; or
- 1399 (B) the State Board of Education; or
- 1400 (b) sales of publications by a governmental entity;
- 1401 (42) amounts paid for admission to an athletic event at an institution of higher education
1402 that is subject to the provisions of Title IX of the Education Amendments of 1972, 20
1403 U.S.C. Sec. 1681 et seq.;
- 1404 (43)(a) sales made to or by:
- 1405 (i) an area agency on aging; or
- 1406 (ii) a senior citizen center owned by a county, city, or town; or
- 1407 (b) sales made by a senior citizen center that contracts with an area agency on aging;
- 1408 (44) sales or leases of semiconductor fabricating, processing, research, or development
1409 materials regardless of whether the semiconductor fabricating, processing, research, or
1410 development materials:
- 1411 (a) actually come into contact with a semiconductor; or
- 1412 (b) ultimately become incorporated into real property;
- 1413 (45) an amount paid by or charged to a purchaser for accommodations and services
1414 described in Subsection 59-12-103(1)(i) to the extent the amount is exempt under
1415 Section 59-12-104.2;
- 1416 (46) the lease or use of a vehicle issued a temporary sports event registration certificate in
1417 accordance with Section 41-3-306 for the event period specified on the temporary sports
1418 event registration certificate;
- 1419 (47)(a) sales or uses of electricity, if the sales or uses are made under a retail tariff
1420 adopted by the Public Service Commission only for purchase of electricity produced
1421 from a new alternative energy source built after January 1, 2016, as designated in the
1422 tariff by the Public Service Commission; and
- 1423 (b) for a residential use customer only, the exemption under Subsection (47)(a) applies

1424 only to the portion of the tariff rate a customer pays under the tariff described in
1425 Subsection (47)(a) that exceeds the tariff rate under the tariff described in Subsection
1426 (47)(a) that the customer would have paid absent the tariff;
1427 (48) sales or rentals of mobility enhancing equipment if a person presents a prescription for
1428 the mobility enhancing equipment;
1429 (49) sales of water in a:
1430 (a) pipe;
1431 (b) conduit;
1432 (c) ditch; or
1433 (d) reservoir;
1434 (50) sales of currency or coins that constitute legal tender of a state, the United States, or a
1435 foreign nation;
1436 (51)(a) sales of an item described in Subsection (51)(b) if the item:
1437 (i) does not constitute legal tender of a state, the United States, or a foreign nation;
1438 and
1439 (ii) has a gold, silver, or platinum content of 50% or more; and
1440 (b) Subsection (51)(a) applies to a gold, silver, or platinum:
1441 (i) ingot;
1442 (ii) bar;
1443 (iii) medallion; or
1444 (iv) decorative coin;
1445 (52) amounts paid on a sale-leaseback transaction;
1446 (53) sales of a prosthetic device:
1447 (a) for use on or in a human; and
1448 (b)(i) for which a prescription is required; or
1449 (ii) if the prosthetic device is purchased by a hospital or other medical facility;
1450 (54)(a) except as provided in Subsection (54)(b), purchases, leases, or rentals of
1451 machinery or equipment by an establishment described in Subsection (54)(c) if the
1452 machinery or equipment is primarily used in the production or postproduction of the
1453 following media for commercial distribution:
1454 (i) a motion picture;
1455 (ii) a television program;
1456 (iii) a movie made for television;
1457 (iv) a music video;

- 1458 (v) a commercial;
- 1459 (vi) a documentary; or
- 1460 (vii) a medium similar to Subsections (54)(a)(i) through (vi) as determined by the
- 1461 commission by administrative rule made in accordance with Subsection (54)(d); or
- 1462 (b) purchases, leases, or rentals of machinery or equipment by an establishment
- 1463 described in Subsection (54)(c) that is used for the production or postproduction of
- 1464 the following are subject to the taxes imposed by this chapter:
- 1465 (i) a live musical performance;
- 1466 (ii) a live news program; or
- 1467 (iii) a live sporting event;
- 1468 (c) the following establishments listed in the 1997 North American Industry
- 1469 Classification System of the federal Executive Office of the President, Office of
- 1470 Management and Budget, apply to Subsections (54)(a) and (b):
- 1471 (i) NAICS Code 512110; or
- 1472 (ii) NAICS Code 51219; and
- 1473 (d) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 1474 commission may by rule:
- 1475 (i) prescribe what constitutes a medium similar to Subsections (54)(a)(i) through (vi);
- 1476 or
- 1477 (ii) define:
- 1478 (A) "commercial distribution";
- 1479 (B) "live musical performance";
- 1480 (C) "live news program"; or
- 1481 (D) "live sporting event";
- 1482 (55)(a) leases of seven or more years or purchases made on or after July 1, 2004, but on
- 1483 or before June 30, 2027, of tangible personal property that:
- 1484 (i) is leased or purchased for or by a facility that:
- 1485 (A) is an alternative energy electricity production facility;
- 1486 (B) is located in the state; and
- 1487 (C)(I) becomes operational on or after July 1, 2004; or
- 1488 (II) has its generation capacity increased by one or more megawatts on or after
- 1489 July 1, 2004, as a result of the use of the tangible personal property;
- 1490 (ii) has an economic life of five or more years; and
- 1491 (iii) is used to make the facility or the increase in capacity of the facility described in

- 1492 Subsection (55)(a)(i) operational up to the point of interconnection with an
1493 existing transmission grid including:
- 1494 (A) a wind turbine;
 - 1495 (B) generating equipment;
 - 1496 (C) a control and monitoring system;
 - 1497 (D) a power line;
 - 1498 (E) substation equipment;
 - 1499 (F) lighting;
 - 1500 (G) fencing;
 - 1501 (H) pipes; or
 - 1502 (I) other equipment used for locating a power line or pole; and
- 1503 (b) this Subsection (55) does not apply to:
- 1504 (i) tangible personal property used in construction of:
 - 1505 (A) a new alternative energy electricity production facility; or
 - 1506 (B) the increase in the capacity of an alternative energy electricity production
1507 facility;
 - 1508 (ii) contracted services required for construction and routine maintenance activities;
1509 and
 - 1510 (iii) unless the tangible personal property is used or acquired for an increase in
1511 capacity of the facility described in Subsection (55)(a)(i)(C)(II), tangible personal
1512 property used or acquired after:
 - 1513 (A) the alternative energy electricity production facility described in Subsection
1514 (55)(a)(i) is operational as described in Subsection (55)(a)(iii); or
 - 1515 (B) the increased capacity described in Subsection (55)(a)(i) is operational as
1516 described in Subsection (55)(a)(iii);
- 1517 (56)(a) leases of seven or more years or purchases made on or after July 1, 2004, but on
1518 or before June 30, 2027, of tangible personal property that:
- 1519 (i) is leased or purchased for or by a facility that:
 - 1520 (A) is a waste energy production facility;
 - 1521 (B) is located in the state; and
 - 1522 (C)(I) becomes operational on or after July 1, 2004; or
 - 1523 (II) has its generation capacity increased by one or more megawatts on or after
1524 July 1, 2004, as a result of the use of the tangible personal property;
 - 1525 (ii) has an economic life of five or more years; and

- 1526 (iii) is used to make the facility or the increase in capacity of the facility described in
1527 Subsection (56)(a)(i) operational up to the point of interconnection with an
1528 existing transmission grid including:
- 1529 (A) generating equipment;
 - 1530 (B) a control and monitoring system;
 - 1531 (C) a power line;
 - 1532 (D) substation equipment;
 - 1533 (E) lighting;
 - 1534 (F) fencing;
 - 1535 (G) pipes; or
 - 1536 (H) other equipment used for locating a power line or pole; and
- 1537 (b) this Subsection (56) does not apply to:
- 1538 (i) tangible personal property used in construction of:
 - 1539 (A) a new waste energy facility; or
 - 1540 (B) the increase in the capacity of a waste energy facility;
 - 1541 (ii) contracted services required for construction and routine maintenance activities;
 - 1542 and
 - 1543 (iii) unless the tangible personal property is used or acquired for an increase in
1544 capacity described in Subsection (56)(a)(i)(C)(II), tangible personal property used
1545 or acquired after:
 - 1546 (A) the waste energy facility described in Subsection (56)(a)(i) is operational as
1547 described in Subsection (56)(a)(iii); or
 - 1548 (B) the increased capacity described in Subsection (56)(a)(i) is operational as
1549 described in Subsection (56)(a)(iii);
- 1550 (57)(a) leases of five or more years or purchases made on or after July 1, 2004, but on or
1551 before June 30, 2027, of tangible personal property that:
- 1552 (i) is leased or purchased for or by a facility that:
 - 1553 (A) is located in the state;
 - 1554 (B) produces fuel from alternative energy, including:
 - 1555 (I) methanol; or
 - 1556 (II) ethanol; and
 - 1557 (C)(I) becomes operational on or after July 1, 2004; or
 - 1558 (II) has its capacity to produce fuel increase by 25% or more on or after July 1,
1559 2004, as a result of the installation of the tangible personal property;

- 1560 (ii) has an economic life of five or more years; and
- 1561 (iii) is installed on the facility described in Subsection (57)(a)(i);
- 1562 (b) this Subsection (57) does not apply to:
- 1563 (i) tangible personal property used in construction of:
- 1564 (A) a new facility described in Subsection (57)(a)(i); or
- 1565 (B) the increase in capacity of the facility described in Subsection (57)(a)(i); or
- 1566 (ii) contracted services required for construction and routine maintenance activities;
- 1567 and
- 1568 (iii) unless the tangible personal property is used or acquired for an increase in
- 1569 capacity described in Subsection (57)(a)(i)(C)(II), tangible personal property used
- 1570 or acquired after:
- 1571 (A) the facility described in Subsection (57)(a)(i) is operational; or
- 1572 (B) the increased capacity described in Subsection (57)(a)(i) is operational;
- 1573 (58)(a) subject to Subsection (58)(b), sales of tangible personal property or a product
- 1574 transferred electronically to a person within this state if that tangible personal
- 1575 property or product transferred electronically is subsequently shipped outside the
- 1576 state and incorporated pursuant to contract into and becomes a part of real property
- 1577 located outside of this state; and
- 1578 (b) the exemption under Subsection (58)(a) is not allowed to the extent that the other
- 1579 state or political entity to which the tangible personal property is shipped imposes a
- 1580 sales, use, gross receipts, or other similar transaction excise tax on the transaction
- 1581 against which the other state or political entity allows a credit for sales and use taxes
- 1582 imposed by this chapter;
- 1583 (59) purchases:
- 1584 (a) of one or more of the following items in printed or electronic format:
- 1585 (i) a list containing information that includes one or more:
- 1586 (A) names; or
- 1587 (B) addresses; or
- 1588 (ii) a database containing information that includes one or more:
- 1589 (A) names; or
- 1590 (B) addresses; and
- 1591 (b) used to send direct mail;
- 1592 (60) redemptions or repurchases of a product by a person if that product was:
- 1593 (a) delivered to a pawnbroker as part of a pawn transaction; and

- 1594 (b) redeemed or repurchased within the time period established in a written agreement
1595 between the person and the pawnbroker for redeeming or repurchasing the product;
1596 (61)(a) purchases or leases of an item described in Subsection (61)(b) if the item:
1597 (i) is purchased or leased by, or on behalf of, a telecommunications service provider;
1598 and
1599 (ii) has a useful economic life of one or more years; and
1600 (b) the following apply to Subsection (61)(a):
1601 (i) telecommunications enabling or facilitating equipment, machinery, or software;
1602 (ii) telecommunications equipment, machinery, or software required for 911 service;
1603 (iii) telecommunications maintenance or repair equipment, machinery, or software;
1604 (iv) telecommunications switching or routing equipment, machinery, or software; or
1605 (v) telecommunications transmission equipment, machinery, or software;
1606 (62)(a) beginning on July 1, 2006, and ending on June 30, 2027, purchases of tangible
1607 personal property or a product transferred electronically that are used in the research
1608 and development of alternative energy technology; and
1609 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1610 commission may, for purposes of Subsection (62)(a), make rules defining what
1611 constitutes purchases of tangible personal property or a product transferred
1612 electronically that are used in the research and development of alternative energy
1613 technology;
1614 (63)(a) purchases of tangible personal property or a product transferred electronically if:
1615 (i) the tangible personal property or product transferred electronically is:
1616 (A) purchased outside of this state;
1617 (B) brought into this state at any time after the purchase described in Subsection
1618 (63)(a)(i)(A); and
1619 (C) used in conducting business in this state; and
1620 (ii) for:
1621 (A) tangible personal property or a product transferred electronically other than
1622 the tangible personal property described in Subsection (63)(a)(ii)(B), the first
1623 use of the property for a purpose for which the property is designed occurs
1624 outside of this state; or
1625 (B) a vehicle other than a vehicle sold to an authorized carrier, the vehicle is
1626 registered outside of this state and not required to be registered in this state
1627 under Section 41-1a-202 or 73-18-9 based on residency;

- (b) the exemption provided for in Subsection (63)(a) does not apply to:
- (i) a lease or rental of tangible personal property or a product transferred electronically; or
 - (ii) a sale of a vehicle exempt under Subsection (33); and
- (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (63)(a), the commission may by rule define what constitutes the following:
- (i) conducting business in this state if that phrase has the same meaning in this Subsection (63) as in Subsection (24);
 - (ii) the first use of tangible personal property or a product transferred electronically if that phrase has the same meaning in this Subsection (63) as in Subsection (24); or
 - (iii) a purpose for which tangible personal property or a product transferred electronically is designed if that phrase has the same meaning in this Subsection (63) as in Subsection (24);
- (64) sales of disposable home medical equipment or supplies if:
- (a) a person presents a prescription for the disposable home medical equipment or supplies;
 - (b) the disposable home medical equipment or supplies are used exclusively by the person to whom the prescription described in Subsection (64)(a) is issued; and
 - (c) the disposable home medical equipment and supplies are listed as eligible for payment under:
 - (i) Title XVIII, federal Social Security Act; or
 - (ii) the state plan for medical assistance under Title XIX, federal Social Security Act;
- (65) sales:
- (a) to a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District Act; or
 - (b) of tangible personal property to a subcontractor of a public transit district, if the tangible personal property is:
 - (i) clearly identified; and
 - (ii) installed or converted to real property owned by the public transit district;
- (66) sales of construction materials:
- (a) purchased on or after July 1, 2010;
 - (b) purchased by, on behalf of, or for the benefit of an international airport:
 - (i) located within a county of the first class; and

- 1662 (ii) that has a United States customs office on its premises; and
- 1663 (c) if the construction materials are:
- 1664 (i) clearly identified;
- 1665 (ii) segregated; and
- 1666 (iii) installed or converted to real property:
- 1667 (A) owned or operated by the international airport described in Subsection (66)(b);
- 1668 and
- 1669 (B) located at the international airport described in Subsection (66)(b);
- 1670 (67) sales of construction materials:
- 1671 (a) purchased on or after July 1, 2008;
- 1672 (b) purchased by, on behalf of, or for the benefit of a new airport:
- 1673 (i) located within a county of the second or third class, as classified in Section [
- 1674 ~~17-50-501~~] 17-60-104; and
- 1675 (ii) that is owned or operated by a city in which an airline as defined in Section
- 1676 59-2-102 is headquartered; and
- 1677 (c) if the construction materials are:
- 1678 (i) clearly identified;
- 1679 (ii) segregated; and
- 1680 (iii) installed or converted to real property:
- 1681 (A) owned or operated by the new airport described in Subsection (67)(b);
- 1682 (B) located at the new airport described in Subsection (67)(b); and
- 1683 (C) as part of the construction of the new airport described in Subsection (67)(b);
- 1684 (68) except for the tax imposed by Subsection 59-12-103(2)(d), sales of fuel to a common
- 1685 carrier that is a railroad for use in a locomotive engine;
- 1686 (69) purchases and sales described in Section 63H-4-111;
- 1687 (70)(a) sales of tangible personal property to an aircraft maintenance, repair, and
- 1688 overhaul provider for use in the maintenance, repair, overhaul, or refurbishment in
- 1689 this state of a fixed wing turbine powered aircraft if that fixed wing turbine powered
- 1690 aircraft's registration lists a state or country other than this state as the location of
- 1691 registry of the fixed wing turbine powered aircraft; or
- 1692 (b) sales of tangible personal property by an aircraft maintenance, repair, and overhaul
- 1693 provider in connection with the maintenance, repair, overhaul, or refurbishment in
- 1694 this state of a fixed wing turbine powered aircraft if that fixed wing turbine powered
- 1695 aircraft's registration lists a state or country other than this state as the location of

registry of the fixed wing turbine powered aircraft;

(71) subject to Section 59-12-104.4, sales of a textbook for a higher education course:

(a) to a person admitted to an institution of higher education; and

(b) by a seller, other than a bookstore owned by an institution of higher education, if 51% or more of that seller's sales revenue for the previous calendar quarter are sales of a textbook for a higher education course;

(72) a license fee or tax a municipality imposes in accordance with Subsection 10-1-203(5) on a purchaser from a business for which the municipality provides an enhanced level of municipal services;

(73) amounts paid or charged for construction materials used in the construction of a new or expanding life science research and development facility in the state, if the construction materials are:

(a) clearly identified;

(b) segregated; and

(c) installed or converted to real property;

(74) amounts paid or charged for:

(a) a purchase or lease of machinery and equipment that:

(i) are used in performing qualified research:

(A) as defined in Section 41(d), Internal Revenue Code; and

(B) in the state; and

(ii) have an economic life of three or more years; and

(b) normal operating repair or replacement parts:

(i) for the machinery and equipment described in Subsection (74)(a); and

(ii) that have an economic life of three or more years;

(75) a sale or lease of tangible personal property used in the preparation of prepared food if:

(a) for a sale:

(i) the ownership of the seller and the ownership of the purchaser are identical; and

(ii) the seller or the purchaser paid a tax under this chapter on the purchase of that tangible personal property prior to making the sale; or

(b) for a lease:

(i) the ownership of the lessor and the ownership of the lessee are identical; and

(ii) the lessor or the lessee paid a tax under this chapter on the purchase of that tangible personal property prior to making the lease;

(76)(a) purchases of machinery or equipment if:

- 1730 (i) the purchaser is an establishment described in NAICS Subsector 713, Amusement,
1731 Gambling, and Recreation Industries, of the 2012 North American Industry
1732 Classification System of the federal Executive Office of the President, Office of
1733 Management and Budget;
- 1734 (ii) the machinery or equipment:
1735 (A) has an economic life of three or more years; and
1736 (B) is used by one or more persons who pay admission or user fees described in
1737 Subsection 59-12-103(1)(f) to the purchaser of the machinery and equipment;
1738 and
- 1739 (iii) 51% or more of the purchaser's sales revenue for the previous calendar quarter is:
1740 (A) amounts paid or charged as admission or user fees described in Subsection
1741 59-12-103(1)(f); and
1742 (B) subject to taxation under this chapter; and
- 1743 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1744 commission may make rules for verifying that 51% of a purchaser's sales revenue for
1745 the previous calendar quarter is:
- 1746 (i) amounts paid or charged as admission or user fees described in Subsection
1747 59-12-103(1)(f); and
1748 (ii) subject to taxation under this chapter;
- 1749 (77) purchases of a short-term lodging consumable by a business that provides
1750 accommodations and services described in Subsection 59-12-103(1)(i);
- 1751 (78) amounts paid or charged to access a database:
1752 (a) if the primary purpose for accessing the database is to view or retrieve information
1753 from the database; and
1754 (b) not including amounts paid or charged for a:
1755 (i) digital audio work;
1756 (ii) digital audio-visual work; or
1757 (iii) digital book;
- 1758 (79) amounts paid or charged for a purchase or lease made by an electronic financial
1759 payment service, of:
1760 (a) machinery and equipment that:
1761 (i) are used in the operation of the electronic financial payment service; and
1762 (ii) have an economic life of three or more years; and
1763 (b) normal operating repair or replacement parts that:

- 1764 (i) are used in the operation of the electronic financial payment service; and
1765 (ii) have an economic life of three or more years;
- 1766 (80) sales of a fuel cell as defined in Section 54-15-102;
- 1767 (81) amounts paid or charged for a purchase or lease of tangible personal property or a
1768 product transferred electronically if the tangible personal property or product transferred
1769 electronically:
- 1770 (a) is stored, used, or consumed in the state; and
1771 (b) is temporarily brought into the state from another state:
- 1772 (i) during a disaster period as defined in Section 53-2a-1202;
1773 (ii) by an out-of-state business as defined in Section 53-2a-1202;
1774 (iii) for a declared state disaster or emergency as defined in Section 53-2a-1202; and
1775 (iv) for disaster- or emergency-related work as defined in Section 53-2a-1202;
- 1776 (82) sales of goods and services at a morale, welfare, and recreation facility, as defined in
1777 Section 39A-7-102, made pursuant to Title 39A, Chapter 7, Morale, Welfare, and
1778 Recreation Program;
- 1779 (83) amounts paid or charged for a purchase or lease of molten magnesium;
- 1780 (84) amounts paid or charged for a purchase or lease made by a qualifying data center or an
1781 occupant of a qualifying data center of machinery, equipment, or normal operating
1782 repair or replacement parts, if the machinery, equipment, or normal operating repair or
1783 replacement parts:
- 1784 (a) are used in:
- 1785 (i) the operation of the qualifying data center; or
1786 (ii) the occupant's operations in the qualifying data center; and
1787 (b) have an economic life of one or more years;
- 1788 (85) sales of cleaning or washing of a vehicle, except for cleaning or washing of a vehicle
1789 that includes cleaning or washing of the interior of the vehicle;
- 1790 (86) amounts paid or charged for a purchase or lease of machinery, equipment, normal
1791 operating repair or replacement parts, catalysts, chemicals, reagents, solutions, or
1792 supplies used or consumed:
- 1793 (a) by a refiner who owns, leases, operates, controls, or supervises a refinery as defined
1794 in Section 79-6-701 located in the state;
- 1795 (b) if the machinery, equipment, normal operating repair or replacement parts, catalysts,
1796 chemicals, reagents, solutions, or supplies are used or consumed in:
- 1797 (i) the production process to produce gasoline or diesel fuel, or at which blendstock is

- 1798 added to gasoline or diesel fuel;
- 1799 (ii) research and development;
- 1800 (iii) transporting, storing, or managing raw materials, work in process, finished
- 1801 products, and waste materials produced from refining gasoline or diesel fuel, or
- 1802 adding blendstock to gasoline or diesel fuel;
- 1803 (iv) developing or maintaining a road, tunnel, excavation, or similar feature used in
- 1804 refining; or
- 1805 (v) preventing, controlling, or reducing pollutants from refining; and
- 1806 (c) if the person holds a valid refiner tax exemption certification as defined in Section
- 1807 79-6-701;
- 1808 (87) amounts paid to or charged by a proprietor for accommodations and services, as
- 1809 defined in Section 63H-1-205, if the proprietor is subject to the MIDA accommodations
- 1810 tax imposed under Section 63H-1-205;
- 1811 (88) amounts paid or charged for a purchase or lease of machinery, equipment, normal
- 1812 operating repair or replacement parts, or materials, except for office equipment or office
- 1813 supplies, by an establishment, as the commission defines that term in accordance with
- 1814 Title 63G, Chapter 3, Utah Administrative Rulemaking Act, that:
- 1815 (a) is described in NAICS Code 621511, Medical Laboratories, of the 2017 North
- 1816 American Industry Classification System of the federal Executive Office of the
- 1817 President, Office of Management and Budget;
- 1818 (b) is located in this state; and
- 1819 (c) uses the machinery, equipment, normal operating repair or replacement parts, or
- 1820 materials in the operation of the establishment;
- 1821 (89) amounts paid or charged for an item exempt under Section 59-12-104.10;
- 1822 (90) sales of a note, leaf, foil, or film, if the item:
- 1823 (a) is used as currency;
- 1824 (b) does not constitute legal tender of a state, the United States, or a foreign nation; and
- 1825 (c) has a gold, silver, or platinum metallic content of 50% or more, exclusive of any
- 1826 transparent polymer holder, coating, or encasement;
- 1827 (91) amounts paid or charged for admission to an indoor skydiving, rock climbing, or
- 1828 surfing facility, if a trained instructor:
- 1829 (a) is present with the participant, in person or by video, for the duration of the activity;
- 1830 and
- 1831 (b) actively instructs the participant, including providing observation or feedback;

- 1832 (92) amounts paid or charged in connection with the construction, operation, maintenance,
1833 repair, or replacement of facilities owned by or constructed for:
- 1834 (a) a distribution electrical cooperative, as defined in Section 54-2-1; or
1835 (b) a wholesale electrical cooperative, as defined in Section 54-2-1;
- 1836 (93) amounts paid by the service provider for tangible personal property, other than
1837 machinery, equipment, parts, office supplies, electricity, gas, heat, steam, or other fuels,
1838 that:
- 1839 (a) is consumed in the performance of a service that is subject to tax under Subsection
1840 59-12-103(1)(b), (f), (g), (h), (i), or (j);
1841 (b) has to be consumed for the service provider to provide the service described in
1842 Subsection (93)(a); and
1843 (c) will be consumed in the performance of the service described in Subsection (93)(a),
1844 to one or more customers, to the point that the tangible personal property disappears
1845 or cannot be used for any other purpose;
- 1846 (94) sales of rail rolling stock manufactured in Utah;
- 1847 (95) amounts paid or charged for sales of sand, gravel, rock aggregate, cement products, or
1848 construction materials between establishments, as the commission defines that term in
1849 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, if:
- 1850 (a) the establishments are related directly or indirectly through 100% common
1851 ownership or control; and
1852 (b) each establishment is described in one of the following subsectors of the 2022 North
1853 American Industry Classification System of the federal Executive Office of the
1854 President, Office of Management and Budget:
- 1855 (i) NAICS Subsector 237, Heavy and Civil Engineering Construction; or
1856 (ii) NAICS Subsector 327, Nonmetallic Mineral Product Manufacturing;
- 1857 (96) sales of construction materials used for the construction of a qualified stadium, as
1858 defined in Section 11-70-101;
- 1859 (97) amounts paid or charged for sales of a cannabinoid product as that term is defined in
1860 Section 4-41-102;
- 1861 (98) amounts paid or charged by an operator of a qualifying energy storage manufacturing
1862 facility for:
- 1863 (a) a purchase of tangible personal property if the tangible personal property is
1864 incorporated into equipment or a device that stores and discharges energy at the
1865 qualifying energy storage manufacturing facility; and

(b) a purchase or lease of machinery, equipment, or normal operating repair or replacement parts if the machinery, equipment, or normal operating repair or replacement parts are used exclusively in the operation of the qualifying energy storage manufacturing facility;

(99) amounts paid or charged for sales of adaptive driving equipment if the adaptive driving equipment is not yet installed in a motor vehicle; and

(100) amounts paid or charged for sales of adaptive driving equipment if the adaptive driving equipment is installed in a motor vehicle by a previous owner and the requirements of Section 59-12-104.11 are met.

Section 16. Section **59-12-104** is amended to read:

59-12-104 (Effective 01/01/26). Exemptions.

Exemptions from the taxes imposed by this chapter are as follows:

(1) sales of aviation fuel, motor fuel, and special fuel subject to a Utah state excise tax under Chapter 13, Motor and Special Fuel Tax Act;

(2) subject to Section 59-12-104.6, sales to the state, its institutions, and its political subdivisions; however, this exemption does not apply to sales of:

(a) construction materials except:

(i) construction materials purchased by or on behalf of institutions of the public education system as defined in Utah Constitution, Article X, Section 2, provided the construction materials are clearly identified and segregated and installed or converted to real property which is owned by institutions of the public education system; and

(ii) construction materials purchased by the state, its institutions, or its political subdivisions which are installed or converted to real property by employees of the state, its institutions, or its political subdivisions; or

(b) tangible personal property in connection with the construction, operation, maintenance, repair, or replacement of a project, as defined in Section 11-13-103, or facilities providing additional project capacity, as defined in Section 11-13-103;

(3)(a) sales of an item described in Subsection (3)(b) from a vending machine if:

(i) the proceeds of each sale do not exceed \$1; and

(ii) the seller or operator of the vending machine reports an amount equal to 150% of the cost of the item described in Subsection (3)(b) as goods consumed; and

(b) Subsection (3)(a) applies to:

(i) food and food ingredients; or

- 1900 (ii) prepared food;
- 1901 (4)(a) sales of the following to a commercial airline carrier for in-flight consumption:
- 1902 (i) alcoholic beverages;
- 1903 (ii) food and food ingredients; or
- 1904 (iii) prepared food;
- 1905 (b) sales of tangible personal property or a product transferred electronically:
- 1906 (i) to a passenger;
- 1907 (ii) by a commercial airline carrier; and
- 1908 (iii) during a flight for in-flight consumption or in-flight use by the passenger; or
- 1909 (c) services related to Subsection (4)(a) or (b);
- 1910 (5) sales of parts and equipment for installation in an aircraft operated by a common carrier
- 1911 in interstate or foreign commerce;
- 1912 (6) sales of commercials, motion picture films, prerecorded audio program tapes or records,
- 1913 and prerecorded video tapes by a producer, distributor, or studio to a motion picture
- 1914 exhibitor, distributor, or commercial television or radio broadcaster;
- 1915 (7)(a) except as provided in Subsection (85) and subject to Subsection (7)(b), sales of
- 1916 cleaning or washing of tangible personal property if the cleaning or washing of the
- 1917 tangible personal property is not assisted cleaning or washing of tangible personal
- 1918 property;
- 1919 (b) if a seller that sells at the same business location assisted cleaning or washing of
- 1920 tangible personal property and cleaning or washing of tangible personal property that
- 1921 is not assisted cleaning or washing of tangible personal property, the exemption
- 1922 described in Subsection (7)(a) applies if the seller separately accounts for the sales of
- 1923 the assisted cleaning or washing of the tangible personal property; and
- 1924 (c) for purposes of Subsection (7)(b) and in accordance with Title 63G, Chapter 3, Utah
- 1925 Administrative Rulemaking Act, the commission may make rules:
- 1926 (i) governing the circumstances under which sales are at the same business location;
- 1927 and
- 1928 (ii) establishing the procedures and requirements for a seller to separately account for
- 1929 sales of assisted cleaning or washing of tangible personal property;
- 1930 (8) sales made to or by religious or charitable institutions in the conduct of their regular
- 1931 religious or charitable functions and activities, if the requirements of Section 59-12-104.1
- 1932 are fulfilled;
- 1933 (9) sales of a vehicle of a type required to be registered under the motor vehicle laws of this

1934 state if:

1935 (a) the sale is not from the vehicle's lessor to the vehicle's lessee;

1936 (b) the vehicle is not registered in this state; and

1937 (c)(i) the vehicle is not used in this state; or

1938 (ii) the vehicle is used in this state:

1939 (A) if the vehicle is not used to conduct business, for a time period that does not
1940 exceed the longer of:

1941 (I) 30 days in any calendar year; or

1942 (II) the time period necessary to transport the vehicle to the borders of this
1943 state; or

1944 (B) if the vehicle is used to conduct business, for the time period necessary to
1945 transport the vehicle to the borders of this state;

1946 (10)(a) amounts paid for an item described in Subsection (10)(b) if:

1947 (i) the item is intended for human use; and

1948 (ii)(A) a prescription was issued for the item; or

1949 (B) the item was purchased by a hospital or other medical facility; and

1950 (b)(i) Subsection (10)(a) applies to:

1951 (A) a drug;

1952 (B) a syringe; or

1953 (C) a stoma supply; and

1954 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
1955 the commission may by rule define the terms:

1956 (A) "syringe"; or

1957 (B) "stoma supply";

1958 (11) purchases or leases exempt under Section 19-12-201;

1959 (12)(a) sales of an item described in Subsection (12)(c) served by:

1960 (i) the following if the item described in Subsection (12)(c) is not available to the
1961 general public:

1962 (A) a church; or

1963 (B) a charitable institution; or

1964 (ii) an institution of higher education if:

1965 (A) the item described in Subsection (12)(c) is not available to the general public;

1966 or

1967 (B) the item described in Subsection (12)(c) is prepaid as part of a student meal

1968 plan offered by the institution of higher education;

1969 (b) sales of an item described in Subsection (12)(c) provided for a patient by:

1970 (i) a medical facility; or

1971 (ii) a nursing facility; and

1972 (c) Subsections (12)(a) and (b) apply to:

1973 (i) food and food ingredients;

1974 (ii) prepared food; or

1975 (iii) alcoholic beverages;

1976 (13)(a) except as provided in Subsection (13)(b), the sale of tangible personal property
1977 or a product transferred electronically by a person:

1978 (i) regardless of the number of transactions involving the sale of that tangible
1979 personal property or product transferred electronically by that person; and

1980 (ii) not regularly engaged in the business of selling that type of tangible personal
1981 property or product transferred electronically;

1982 (b) this Subsection (13) does not apply if:

1983 (i) the sale is one of a series of sales of a character to indicate that the person is
1984 regularly engaged in the business of selling that type of tangible personal property
1985 or product transferred electronically;

1986 (ii) the person holds that person out as regularly engaged in the business of selling
1987 that type of tangible personal property or product transferred electronically;

1988 (iii) the person sells an item of tangible personal property or product transferred
1989 electronically that the person purchased as a sale that is exempt under Subsection
1990 (25); or

1991 (iv) the sale is of a vehicle or vessel required to be titled or registered under the laws
1992 of this state in which case the tax is based upon:

1993 (A) the bill of sale, lease agreement, or other written evidence of value of the
1994 vehicle or vessel being sold; or

1995 (B) in the absence of a bill of sale, lease agreement, or other written evidence of
1996 value, the fair market value of the vehicle or vessel being sold at the time of the
1997 sale as determined by the commission; and

1998 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1999 commission shall make rules establishing the circumstances under which:

2000 (i) a person is regularly engaged in the business of selling a type of tangible personal
2001 property or product transferred electronically;

- 2002 (ii) a sale of tangible personal property or a product transferred electronically is one
2003 of a series of sales of a character to indicate that a person is regularly engaged in
2004 the business of selling that type of tangible personal property or product
2005 transferred electronically; or
- 2006 (iii) a person holds that person out as regularly engaged in the business of selling a
2007 type of tangible personal property or product transferred electronically;
- 2008 (14) amounts paid or charged for a purchase or lease of machinery, equipment, normal
2009 operating repair or replacement parts, or materials, except for office equipment or office
2010 supplies, by:
- 2011 (a) a manufacturing facility that:
- 2012 (i) is located in the state; and
- 2013 (ii) uses or consumes the machinery, equipment, normal operating repair or
2014 replacement parts, or materials:
- 2015 (A) in the manufacturing process to manufacture an item sold as tangible personal
2016 property, as the commission may define that phrase in accordance with Title
2017 63G, Chapter 3, Utah Administrative Rulemaking Act; or
- 2018 (B) for a scrap recycler, to process an item sold as tangible personal property, as
2019 the commission may define that phrase in accordance with Title 63G, Chapter 3,
2020 Utah Administrative Rulemaking Act;
- 2021 (b) an establishment, as the commission defines that term in accordance with Title 63G,
2022 Chapter 3, Utah Administrative Rulemaking Act, that:
- 2023 (i) is described in NAICS Subsector 212, Mining (except Oil and Gas), or NAICS
2024 Code 213113, Support Activities for Coal Mining, 213114, Support Activities for
2025 Metal Mining, or 213115, Support Activities for Nonmetallic Minerals (except
2026 Fuels) Mining, of the 2002 North American Industry Classification System of the
2027 federal Executive Office of the President, Office of Management and Budget;
- 2028 (ii) is located in the state; and
- 2029 (iii) uses or consumes the machinery, equipment, normal operating repair or
2030 replacement parts, or materials in:
- 2031 (A) the production process to produce an item sold as tangible personal property,
2032 as the commission may define that phrase in accordance with Title 63G,
2033 Chapter 3, Utah Administrative Rulemaking Act;
- 2034 (B) research and development, as the commission may define that phrase in
2035 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;

- 2036 (C) transporting, storing, or managing tailings, overburden, or similar waste
2037 materials produced from mining;
- 2038 (D) developing or maintaining a road, tunnel, excavation, or similar feature used
2039 in mining; or
- 2040 (E) preventing, controlling, or reducing dust or other pollutants from mining; or
- 2041 (c) an establishment, as the commission defines that term in accordance with Title 63G,
2042 Chapter 3, Utah Administrative Rulemaking Act, that:
- 2043 (i) is described in NAICS Code 518112, Web Search Portals, of the 2002 North
2044 American Industry Classification System of the federal Executive Office of the
2045 President, Office of Management and Budget;
- 2046 (ii) is located in the state; and
- 2047 (iii) uses or consumes the machinery, equipment, normal operating repair or
2048 replacement parts, or materials in the operation of the web search portal;
- 2049 (15)(a) sales of the following if the requirements of Subsection (15)(b) are met:
- 2050 (i) tooling;
- 2051 (ii) special tooling;
- 2052 (iii) support equipment;
- 2053 (iv) special test equipment; or
- 2054 (v) parts used in the repairs or renovations of tooling or equipment described in
2055 Subsections (15)(a)(i) through (iv); and
- 2056 (b) sales of tooling, equipment, or parts described in Subsection (15)(a) are exempt if:
- 2057 (i) the tooling, equipment, or parts are used or consumed exclusively in the
2058 performance of any aerospace or electronics industry contract with the United
2059 States government or any subcontract under that contract; and
- 2060 (ii) under the terms of the contract or subcontract described in Subsection (15)(b)(i),
2061 title to the tooling, equipment, or parts is vested in the United States government
2062 as evidenced by:
- 2063 (A) a government identification tag placed on the tooling, equipment, or parts; or
- 2064 (B) listing on a government-approved property record if placing a government
2065 identification tag on the tooling, equipment, or parts is impractical;
- 2066 (16) sales of newspapers or newspaper subscriptions;
- 2067 (17)(a) except as provided in Subsection (17)(b), tangible personal property or a product
2068 transferred electronically traded in as full or part payment of the purchase price,
2069 except that for purposes of calculating sales or use tax upon vehicles not sold by a

2070 vehicle dealer, trade-ins are limited to other vehicles only, and the tax is based upon:

2071 (i) the bill of sale or other written evidence of value of the vehicle being sold and the
2072 vehicle being traded in; or

2073 (ii) in the absence of a bill of sale or other written evidence of value, the then existing
2074 fair market value of the vehicle being sold and the vehicle being traded in, as
2075 determined by the commission; and

2076 (b) Subsection (17)(a) does not apply to the following items of tangible personal
2077 property or products transferred electronically traded in as full or part payment of the
2078 purchase price:

2079 (i) money;

2080 (ii) electricity;

2081 (iii) water;

2082 (iv) gas; or

2083 (v) steam;

2084 (18)(a)(i) except as provided in Subsection (18)(b), sales of tangible personal
2085 property or a product transferred electronically used or consumed primarily and
2086 directly in farming operations, regardless of whether the tangible personal
2087 property or product transferred electronically:

2088 (A) becomes part of real estate; or

2089 (B) is installed by a farmer, contractor, or subcontractor; or

2090 (ii) sales of parts used in the repairs or renovations of tangible personal property or a
2091 product transferred electronically if the tangible personal property or product
2092 transferred electronically is exempt under Subsection (18)(a)(i); and

2093 (b) amounts paid or charged for the following are subject to the taxes imposed by this
2094 chapter:

2095 (i)(A) subject to Subsection (18)(b)(i)(B), machinery, equipment, materials, or
2096 supplies if used in a manner that is incidental to farming; and

2097 (B) tangible personal property that is considered to be used in a manner that is
2098 incidental to farming includes:

2099 (I) hand tools; or

2100 (II) maintenance and janitorial equipment and supplies;

2101 (ii)(A) subject to Subsection (18)(b)(ii)(B), tangible personal property or a product
2102 transferred electronically if the tangible personal property or product
2103 transferred electronically is used in an activity other than farming; and

- 2104 (B) tangible personal property or a product transferred electronically that is
2105 considered to be used in an activity other than farming includes:
2106 (I) office equipment and supplies; or
2107 (II) equipment and supplies used in:
2108 (Aa) the sale or distribution of farm products;
2109 (Bb) research; or
2110 (Cc) transportation; or
2111 (iii) a vehicle required to be registered by the laws of this state during the period
2112 ending two years after the date of the vehicle's purchase;
2113 (19) sales of hay;
2114 (20) exclusive sale during the harvest season of seasonal crops, seedling plants, or garden,
2115 farm, or other agricultural produce if the seasonal crops are, seedling plants are, or
2116 garden, farm, or other agricultural produce is sold by:
2117 (a) the producer of the seasonal crops, seedling plants, or garden, farm, or other
2118 agricultural produce;
2119 (b) an employee of the producer described in Subsection (20)(a); or
2120 (c) a member of the immediate family of the producer described in Subsection (20)(a);
2121 (21) purchases made using a coupon as defined in 7 U.S.C. Sec. 2012 that is issued under
2122 the Food Stamp Program, 7 U.S.C. Sec. 2011 et seq.;
2123 (22) sales of nonreturnable containers, nonreturnable labels, nonreturnable bags,
2124 nonreturnable shipping cases, and nonreturnable casings to a manufacturer, processor,
2125 wholesaler, or retailer for use in packaging tangible personal property to be sold by that
2126 manufacturer, processor, wholesaler, or retailer;
2127 (23) a product stored in the state for resale;
2128 (24)(a) purchases of a product if:
2129 (i) the product is:
2130 (A) purchased outside of this state;
2131 (B) brought into this state:
2132 (I) at any time after the purchase described in Subsection (24)(a)(i)(A); and
2133 (II) by a nonresident person who is not living or working in this state at the
2134 time of the purchase;
2135 (C) used for the personal use or enjoyment of the nonresident person described in
2136 Subsection (24)(a)(i)(B)(II) while that nonresident person is within the state;
2137 and

- 2138 (D) not used in conducting business in this state; and
2139 (ii) for:
2140 (A) a product other than a boat described in Subsection (24)(a)(ii)(B), the first use
2141 of the product for a purpose for which the product is designed occurs outside of
2142 this state;
2143 (B) a boat, the boat is registered outside of this state; or
2144 (C) a vehicle other than a vehicle sold to an authorized carrier, the vehicle is
2145 registered outside of this state;
2146 (b) the exemption provided for in Subsection (24)(a) does not apply to:
2147 (i) a lease or rental of a product; or
2148 (ii) a sale of a vehicle exempt under Subsection (33); and
2149 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
2150 purposes of Subsection (24)(a), the commission may by rule define what constitutes
2151 the following:
2152 (i) conducting business in this state if that phrase has the same meaning in this
2153 Subsection (24) as in Subsection (63);
2154 (ii) the first use of a product if that phrase has the same meaning in this Subsection
2155 (24) as in Subsection (63); or
2156 (iii) a purpose for which a product is designed if that phrase has the same meaning in
2157 this Subsection (24) as in Subsection (63);
2158 (25) a product purchased for resale in the regular course of business, either in [its] the
2159 product's original form or as an ingredient or component part of a manufactured or
2160 compounded product;
2161 (26) a product upon which a sales or use tax was paid to some other state, or one of [its]
2162 another state's subdivisions, except that the state shall be paid any difference between
2163 the tax paid and the tax imposed by this part and Part 2, Local Sales and Use Tax Act,
2164 and no adjustment is allowed if the tax paid was greater than the tax imposed by this part
2165 and Part 2, Local Sales and Use Tax Act;
2166 (27) any sale of a service described in Subsections 59-12-103(1)(b), (c), and (d) to a person
2167 for use in compounding a service taxable under the subsections;
2168 (28) purchases made in accordance with the special supplemental nutrition program for
2169 women, infants, and children established in 42 U.S.C. Sec. 1786;
2170 (29) sales or leases of rolls, rollers, refractory brick, electric motors, or other replacement
2171 parts used in the furnaces, mills, or ovens of a steel mill described in SIC Code 3312 of

2172 the 1987 Standard Industrial Classification Manual of the federal Executive Office of the
2173 President, Office of Management and Budget;

2174 (30) sales of a boat of a type required to be registered under Title 73, Chapter 18, State
2175 Boating Act, a boat trailer, or an outboard motor if the boat, boat trailer, or outboard
2176 motor is:

2177 (a) not registered in this state; and
2178 (b)(i) not used in this state; or
2179 (ii) used in this state:

2180 (A) if the boat, boat trailer, or outboard motor is not used to conduct business, for
2181 a time period that does not exceed the longer of:

2182 (I) 30 days in any calendar year; or
2183 (II) the time period necessary to transport the boat, boat trailer, or outboard
2184 motor to the borders of this state; or

2185 (B) if the boat, boat trailer, or outboard motor is used to conduct business, for the
2186 time period necessary to transport the boat, boat trailer, or outboard motor to
2187 the borders of this state;

2188 (31) sales of aircraft manufactured in Utah;

2189 (32) amounts paid for the purchase of telecommunications service for purposes of
2190 providing telecommunications service;

2191 (33) sales, leases, or uses of the following:

2192 (a) a vehicle by an authorized carrier; or
2193 (b) tangible personal property that is installed on a vehicle:

2194 (i) sold or leased to or used by an authorized carrier; and
2195 (ii) before the vehicle is placed in service for the first time;

2196 (34)(a) 45% of the sales price of any new manufactured home; and
2197 (b) 100% of the sales price of any used manufactured home;

2198 (35) sales relating to schools and fundraising sales;

2199 (36) sales or rentals of durable medical equipment if:

2200 (a) a person presents a prescription for the durable medical equipment; and
2201 (b) the durable medical equipment is used for home use only;

2202 (37)(a) sales to a ski resort of electricity to operate a passenger ropeway as defined in
2203 Section 72-11-102; and
2204 (b) the commission shall by rule determine the method for calculating sales exempt
2205 under Subsection (37)(a) that are not separately metered and accounted for in utility

2206 billings;

2207 (38) sales to a ski resort of:

2208 (a) snowmaking equipment;

2209 (b) ski slope grooming equipment;

2210 (c) passenger ropeways as defined in Section 72-11-102; or

2211 (d) parts used in the repairs or renovations of equipment or passenger ropeways

2212 described in Subsections (38)(a) through (c);

2213 (39) subject to Subsection 59-12-103(2)(j), sales of natural gas, electricity, heat, coal, fuel

2214 oil, or other fuels for industrial use;

2215 (40)(a) subject to Subsection (40)(b), sales or rentals of the right to use or operate for

2216 amusement, entertainment, or recreation an unassisted amusement device as defined

2217 in Section 59-12-102;

2218 (b) if a seller that sells or rents at the same business location the right to use or operate

2219 for amusement, entertainment, or recreation one or more unassisted amusement

2220 devices and one or more assisted amusement devices, the exemption described in

2221 Subsection (40)(a) applies if the seller separately accounts for the sales or rentals of

2222 the right to use or operate for amusement, entertainment, or recreation for the assisted

2223 amusement devices; and

2224 (c) for purposes of Subsection (40)(b) and in accordance with Title 63G, Chapter 3, Utah

2225 Administrative Rulemaking Act, the commission may make rules:

2226 (i) governing the circumstances under which sales are at the same business location;

2227 and

2228 (ii) establishing the procedures and requirements for a seller to separately account for

2229 the sales or rentals of the right to use or operate for amusement, entertainment, or

2230 recreation for assisted amusement devices;

2231 (41)(a) sales of photocopies by:

2232 (i) a governmental entity; or

2233 (ii) an entity within the state system of public education, including:

2234 (A) a school; or

2235 (B) the State Board of Education; or

2236 (b) sales of publications by a governmental entity;

2237 (42) amounts paid for admission to an athletic event at an institution of higher education

2238 that is subject to the provisions of Title IX of the Education Amendments of 1972, 20

2239 U.S.C. Sec. 1681 et seq.;

- 2240 (43)(a) sales made to or by:
- 2241 (i) an area agency on aging; or
- 2242 (ii) a senior citizen center owned by a county, city, or town; or
- 2243 (b) sales made by a senior citizen center that contracts with an area agency on aging;
- 2244 (44) sales or leases of semiconductor fabricating, processing, research, or development
- 2245 materials regardless of whether the semiconductor fabricating, processing, research, or
- 2246 development materials:
- 2247 (a) actually come into contact with a semiconductor; or
- 2248 (b) ultimately become incorporated into real property;
- 2249 (45) an amount paid by or charged to a purchaser for accommodations and services
- 2250 described in Subsection 59-12-103(1)(i) to the extent the amount is exempt under
- 2251 Section 59-12-104.2;
- 2252 (46) the lease or use of a vehicle issued a temporary sports event registration certificate in
- 2253 accordance with Section 41-3-306 for the event period specified on the temporary sports
- 2254 event registration certificate;
- 2255 (47)(a) sales or uses of electricity, if the sales or uses are made under a retail tariff
- 2256 adopted by the Public Service Commission only for purchase of electricity produced
- 2257 from a new alternative energy source built after January 1, 2016, as designated in the
- 2258 tariff by the Public Service Commission; and
- 2259 (b) for a residential use customer only, the exemption under Subsection (47)(a) applies
- 2260 only to the portion of the tariff rate a customer pays under the tariff described in
- 2261 Subsection (47)(a) that exceeds the tariff rate under the tariff described in Subsection
- 2262 (47)(a) that the customer would have paid absent the tariff;
- 2263 (48) sales or rentals of mobility enhancing equipment if a person presents a prescription for
- 2264 the mobility enhancing equipment;
- 2265 (49) sales of water in a:
- 2266 (a) pipe;
- 2267 (b) conduit;
- 2268 (c) ditch; or
- 2269 (d) reservoir;
- 2270 (50) sales of currency or coins that constitute legal tender of a state, the United States, or a
- 2271 foreign nation;
- 2272 (51)(a) sales of an item described in Subsection (51)(b) if the item:
- 2273 (i) does not constitute legal tender of a state, the United States, or a foreign nation;

2274 and

2275 (ii) has a gold, silver, or platinum content of 50% or more; and

2276 (b) Subsection (51)(a) applies to a gold, silver, or platinum:

2277 (i) ingot;

2278 (ii) bar;

2279 (iii) medallion; or

2280 (iv) decorative coin;

2281 (52) amounts paid on a sale-leaseback transaction;

2282 (53) sales of a prosthetic device:

2283 (a) for use on or in a human; and

2284 (b)(i) for which a prescription is required; or

2285 (ii) if the prosthetic device is purchased by a hospital or other medical facility;

2286 (54)(a) except as provided in Subsection (54)(b), purchases, leases, or rentals of

2287 machinery or equipment by an establishment described in Subsection (54)(c) if the

2288 machinery or equipment is primarily used in the production or postproduction of the

2289 following media for commercial distribution:

2290 (i) a motion picture;

2291 (ii) a television program;

2292 (iii) a movie made for television;

2293 (iv) a music video;

2294 (v) a commercial;

2295 (vi) a documentary; or

2296 (vii) a medium similar to Subsections (54)(a)(i) through (vi) as determined by the

2297 commission by administrative rule made in accordance with Subsection (54)(d);

2298 (b) purchases, leases, or rentals of machinery or equipment by an establishment

2299 described in Subsection (54)(c) that is used for the production or postproduction of

2300 the following are subject to the taxes imposed by this chapter:

2301 (i) a live musical performance;

2302 (ii) a live news program; or

2303 (iii) a live sporting event;

2304 (c) the following establishments listed in the 1997 North American Industry

2305 Classification System of the federal Executive Office of the President, Office of

2306 Management and Budget, apply to Subsections (54)(a) and (b):

2307 (i) NAICS Code 512110; or

- 2308 (ii) NAICS Code 51219; and
- 2309 (d) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 2310 commission may by rule:
- 2311 (i) prescribe what constitutes a medium similar to Subsections (54)(a)(i) through (vi);
- 2312 or
- 2313 (ii) define:
- 2314 (A) "commercial distribution";
- 2315 (B) "live musical performance";
- 2316 (C) "live news program"; or
- 2317 (D) "live sporting event";
- 2318 (55)(a) leases of seven or more years or purchases made on or after July 1, 2004, but on
- 2319 or before June 30, 2027, of tangible personal property that:
- 2320 (i) is leased or purchased for or by a facility that:
- 2321 (A) is an alternative energy electricity production facility;
- 2322 (B) is located in the state; and
- 2323 (C)(I) becomes operational on or after July 1, 2004; or
- 2324 (II) has its generation capacity increased by one or more megawatts on or after
- 2325 July 1, 2004, as a result of the use of the tangible personal property;
- 2326 (ii) has an economic life of five or more years; and
- 2327 (iii) is used to make the facility or the increase in capacity of the facility described in
- 2328 Subsection (55)(a)(i) operational up to the point of interconnection with an
- 2329 existing transmission grid including:
- 2330 (A) a wind turbine;
- 2331 (B) generating equipment;
- 2332 (C) a control and monitoring system;
- 2333 (D) a power line;
- 2334 (E) substation equipment;
- 2335 (F) lighting;
- 2336 (G) fencing;
- 2337 (H) pipes; or
- 2338 (I) other equipment used for locating a power line or pole; and
- 2339 (b) this Subsection (55) does not apply to:
- 2340 (i) tangible personal property used in construction of:
- 2341 (A) a new alternative energy electricity production facility; or

- 2342 (B) the increase in the capacity of an alternative energy electricity production
2343 facility;
- 2344 (ii) contracted services required for construction and routine maintenance activities;
2345 and
- 2346 (iii) unless the tangible personal property is used or acquired for an increase in
2347 capacity of the facility described in Subsection (55)(a)(i)(C)(II), tangible personal
2348 property used or acquired after:
- 2349 (A) the alternative energy electricity production facility described in Subsection
2350 (55)(a)(i) is operational as described in Subsection (55)(a)(iii); or
- 2351 (B) the increased capacity described in Subsection (55)(a)(i) is operational as
2352 described in Subsection (55)(a)(iii);
- 2353 (56)(a) leases of seven or more years or purchases made on or after July 1, 2004, but on
2354 or before June 30, 2027, of tangible personal property that:
- 2355 (i) is leased or purchased for or by a facility that:
- 2356 (A) is a waste energy production facility;
- 2357 (B) is located in the state; and
- 2358 (C)(I) becomes operational on or after July 1, 2004; or
- 2359 (II) has its generation capacity increased by one or more megawatts on or after
2360 July 1, 2004, as a result of the use of the tangible personal property;
- 2361 (ii) has an economic life of five or more years; and
- 2362 (iii) is used to make the facility or the increase in capacity of the facility described in
2363 Subsection (56)(a)(i) operational up to the point of interconnection with an
2364 existing transmission grid including:
- 2365 (A) generating equipment;
- 2366 (B) a control and monitoring system;
- 2367 (C) a power line;
- 2368 (D) substation equipment;
- 2369 (E) lighting;
- 2370 (F) fencing;
- 2371 (G) pipes; or
- 2372 (H) other equipment used for locating a power line or pole; and
- 2373 (b) this Subsection (56) does not apply to:
- 2374 (i) tangible personal property used in construction of:
- 2375 (A) a new waste energy facility; or

- 2376 (B) the increase in the capacity of a waste energy facility;
- 2377 (ii) contracted services required for construction and routine maintenance activities;
- 2378 and
- 2379 (iii) unless the tangible personal property is used or acquired for an increase in
- 2380 capacity described in Subsection (56)(a)(i)(C)(II), tangible personal property used
- 2381 or acquired after:
- 2382 (A) the waste energy facility described in Subsection (56)(a)(i) is operational as
- 2383 described in Subsection (56)(a)(iii); or
- 2384 (B) the increased capacity described in Subsection (56)(a)(i) is operational as
- 2385 described in Subsection (56)(a)(iii);
- 2386 (57)(a) leases of five or more years or purchases made on or after July 1, 2004, but on or
- 2387 before June 30, 2027, of tangible personal property that:
- 2388 (i) is leased or purchased for or by a facility that:
- 2389 (A) is located in the state;
- 2390 (B) produces fuel from alternative energy, including:
- 2391 (I) methanol; or
- 2392 (II) ethanol; and
- 2393 (C)(I) becomes operational on or after July 1, 2004; or
- 2394 (II) has its capacity to produce fuel increase by 25% or more on or after July 1,
- 2395 2004, as a result of the installation of the tangible personal property;
- 2396 (ii) has an economic life of five or more years; and
- 2397 (iii) is installed on the facility described in Subsection (57)(a)(i);
- 2398 (b) this Subsection (57) does not apply to:
- 2399 (i) tangible personal property used in construction of:
- 2400 (A) a new facility described in Subsection (57)(a)(i); or
- 2401 (B) the increase in capacity of the facility described in Subsection (57)(a)(i);
- 2402 (ii) contracted services required for construction and routine maintenance activities;
- 2403 and
- 2404 (iii) unless the tangible personal property is used or acquired for an increase in
- 2405 capacity described in Subsection (57)(a)(i)(C)(II), tangible personal property used
- 2406 or acquired after:
- 2407 (A) the facility described in Subsection (57)(a)(i) is operational; or
- 2408 (B) the increased capacity described in Subsection (57)(a)(i) is operational;
- 2409 (58)(a) subject to Subsection (58)(b), sales of tangible personal property or a product

transferred electronically to a person within this state if that tangible personal property or product transferred electronically is subsequently shipped outside the state and incorporated pursuant to contract into and becomes a part of real property located outside of this state; and

(b) the exemption under Subsection (58)(a) is not allowed to the extent that the other state or political entity to which the tangible personal property is shipped imposes a sales, use, gross receipts, or other similar transaction excise tax on the transaction against which the other state or political entity allows a credit for sales and use taxes imposed by this chapter;

(59) purchases:

(a) of one or more of the following items in printed or electronic format:

(i) a list containing information that includes one or more:

(A) names; or

(B) addresses; or

(ii) a database containing information that includes one or more:

(A) names; or

(B) addresses; and

(b) used to send direct mail;

(60) redemptions or repurchases of a product by a person if that product was:

(a) delivered to a pawnbroker as part of a pawn transaction; and

(b) redeemed or repurchased within the time period established in a written agreement between the person and the pawnbroker for redeeming or repurchasing the product;

(61)(a) purchases or leases of an item described in Subsection (61)(b) if the item:

(i) is purchased or leased by, or on behalf of, a telecommunications service provider; and

(ii) has a useful economic life of one or more years; and

(b) the following apply to Subsection (61)(a):

(i) telecommunications enabling or facilitating equipment, machinery, or software;

(ii) telecommunications equipment, machinery, or software required for 911 service;

(iii) telecommunications maintenance or repair equipment, machinery, or software;

(iv) telecommunications switching or routing equipment, machinery, or software; or

(v) telecommunications transmission equipment, machinery, or software;

(62)(a) beginning on July 1, 2006, and ending on June 30, 2027, purchases of tangible personal property or a product transferred electronically that are used in the research

2444 and development of alternative energy technology; and

2445 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2446 commission may, for purposes of Subsection (62)(a), make rules defining what
2447 constitutes purchases of tangible personal property or a product transferred
2448 electronically that are used in the research and development of alternative energy
2449 technology;

2450 (63)(a) purchases of tangible personal property or a product transferred electronically if:

2451 (i) the tangible personal property or product transferred electronically is:

2452 (A) purchased outside of this state;

2453 (B) brought into this state at any time after the purchase described in Subsection
2454 (63)(a)(i)(A); and

2455 (C) used in conducting business in this state; and

2456 (ii) for:

2457 (A) tangible personal property or a product transferred electronically other than
2458 the tangible personal property described in Subsection (63)(a)(ii)(B), the first
2459 use of the property for a purpose for which the property is designed occurs
2460 outside of this state; or

2461 (B) a vehicle other than a vehicle sold to an authorized carrier, the vehicle is
2462 registered outside of this state and not required to be registered in this state
2463 under Section 41-1a-202 or 73-18-9 based on residency;

2464 (b) the exemption provided for in Subsection (63)(a) does not apply to:

2465 (i) a lease or rental of tangible personal property or a product transferred
2466 electronically; or

2467 (ii) a sale of a vehicle exempt under Subsection (33); and

2468 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
2469 purposes of Subsection (63)(a), the commission may by rule define what constitutes
2470 the following:

2471 (i) conducting business in this state if that phrase has the same meaning in this
2472 Subsection (63) as in Subsection (24);

2473 (ii) the first use of tangible personal property or a product transferred electronically if
2474 that phrase has the same meaning in this Subsection (63) as in Subsection (24); or

2475 (iii) a purpose for which tangible personal property or a product transferred
2476 electronically is designed if that phrase has the same meaning in this Subsection
2477 (63) as in Subsection (24);

- 2478 (64) sales of disposable home medical equipment or supplies if:
- 2479 (a) a person presents a prescription for the disposable home medical equipment or
- 2480 supplies;
- 2481 (b) the disposable home medical equipment or supplies are used exclusively by the
- 2482 person to whom the prescription described in Subsection (64)(a) is issued; and
- 2483 (c) the disposable home medical equipment and supplies are listed as eligible for
- 2484 payment under:
- 2485 (i) Title XVIII, federal Social Security Act; or
- 2486 (ii) the state plan for medical assistance under Title XIX, federal Social Security Act;
- 2487 (65) sales:
- 2488 (a) to a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District
- 2489 Act; or
- 2490 (b) of tangible personal property to a subcontractor of a public transit district, if the
- 2491 tangible personal property is:
- 2492 (i) clearly identified; and
- 2493 (ii) installed or converted to real property owned by the public transit district;
- 2494 (66) sales of construction materials:
- 2495 (a) purchased on or after July 1, 2010;
- 2496 (b) purchased by, on behalf of, or for the benefit of an international airport:
- 2497 (i) located within a county of the first class; and
- 2498 (ii) that has a United States customs office on its premises; and
- 2499 (c) if the construction materials are:
- 2500 (i) clearly identified;
- 2501 (ii) segregated; and
- 2502 (iii) installed or converted to real property:
- 2503 (A) owned or operated by the international airport described in Subsection (66)(b);
- 2504 and
- 2505 (B) located at the international airport described in Subsection (66)(b);
- 2506 (67) sales of construction materials:
- 2507 (a) purchased on or after July 1, 2008;
- 2508 (b) purchased by, on behalf of, or for the benefit of a new airport:
- 2509 (i) located within a county of the second or third class, as classified in Section [
- 2510 ~~17-50-501~~ 17-60-104; and
- 2511 (ii) that is owned or operated by a city in which an airline as defined in Section

59-2-102 is headquartered; and

(c) if the construction materials are:

(i) clearly identified;

(ii) segregated; and

(iii) installed or converted to real property:

(A) owned or operated by the new airport described in Subsection (67)(b);

(B) located at the new airport described in Subsection (67)(b); and

(C) as part of the construction of the new airport described in Subsection (67)(b);

(68) except for the tax imposed by Subsection 59-12-103(2)(d), sales of fuel to a common carrier that is a railroad for use in a locomotive engine;

(69) purchases and sales described in Section 63H-4-111;

(70)(a) sales of tangible personal property to an aircraft maintenance, repair, and

overhaul provider for use in the maintenance, repair, overhaul, or refurbishment in this state of a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration lists a state or country other than this state as the location of registry of the fixed wing turbine powered aircraft; or

(b) sales of tangible personal property by an aircraft maintenance, repair, and overhaul provider in connection with the maintenance, repair, overhaul, or refurbishment in this state of a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration lists a state or country other than this state as the location of registry of the fixed wing turbine powered aircraft;

(71) subject to Section 59-12-104.4, sales of a textbook for a higher education course:

(a) to a person admitted to an institution of higher education; and

(b) by a seller, other than a bookstore owned by an institution of higher education, if 51% or more of that seller's sales revenue for the previous calendar quarter are sales of a textbook for a higher education course;

(72) a license fee or tax a municipality imposes in accordance with Subsection 10-1-203(5) on a purchaser from a business for which the municipality provides an enhanced level of municipal services;

(73) amounts paid or charged for construction materials used in the construction of a new or expanding life science research and development facility in the state, if the construction materials are:

(a) clearly identified;

(b) segregated; and

- 2546 (c) installed or converted to real property;
- 2547 (74) amounts paid or charged for:
- 2548 (a) a purchase or lease of machinery and equipment that:
- 2549 (i) are used in performing qualified research:
- 2550 (A) as defined in Section 41(d), Internal Revenue Code; and
- 2551 (B) in the state; and
- 2552 (ii) have an economic life of three or more years; and
- 2553 (b) normal operating repair or replacement parts:
- 2554 (i) for the machinery and equipment described in Subsection (74)(a); and
- 2555 (ii) that have an economic life of three or more years;
- 2556 (75) a sale or lease of tangible personal property used in the preparation of prepared food if:
- 2557 (a) for a sale:
- 2558 (i) the ownership of the seller and the ownership of the purchaser are identical; and
- 2559 (ii) the seller or the purchaser paid a tax under this chapter on the purchase of that
- 2560 tangible personal property prior to making the sale; or
- 2561 (b) for a lease:
- 2562 (i) the ownership of the lessor and the ownership of the lessee are identical; and
- 2563 (ii) the lessor or the lessee paid a tax under this chapter on the purchase of that
- 2564 tangible personal property prior to making the lease;
- 2565 (76)(a) purchases of machinery or equipment if:
- 2566 (i) the purchaser is an establishment described in NAICS Subsector 713, Amusement,
- 2567 Gambling, and Recreation Industries, of the 2012 North American Industry
- 2568 Classification System of the federal Executive Office of the President, Office of
- 2569 Management and Budget;
- 2570 (ii) the machinery or equipment:
- 2571 (A) has an economic life of three or more years; and
- 2572 (B) is used by one or more persons who pay admission or user fees described in
- 2573 Subsection 59-12-103(1)(f) to the purchaser of the machinery and equipment;
- 2574 and
- 2575 (iii) 51% or more of the purchaser's sales revenue for the previous calendar quarter is:
- 2576 (A) amounts paid or charged as admission or user fees described in Subsection
- 2577 59-12-103(1)(f); and
- 2578 (B) subject to taxation under this chapter; and
- 2579 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2580 commission may make rules for verifying that 51% of a purchaser's sales revenue for
2581 the previous calendar quarter is:

2582 (i) amounts paid or charged as admission or user fees described in Subsection
2583 59-12-103(1)(f); and

2584 (ii) subject to taxation under this chapter;

2585 (77) purchases of a short-term lodging consumable by a business that provides
2586 accommodations and services described in Subsection 59-12-103(1)(i);

2587 (78) amounts paid or charged to access a database:

2588 (a) if the primary purpose for accessing the database is to view or retrieve information
2589 from the database; and

2590 (b) not including amounts paid or charged for a:

2591 (i) digital audio work;

2592 (ii) digital audio-visual work; or

2593 (iii) digital book;

2594 (79) amounts paid or charged for a purchase or lease made by an electronic financial
2595 payment service, of:

2596 (a) machinery and equipment that:

2597 (i) are used in the operation of the electronic financial payment service; and

2598 (ii) have an economic life of three or more years; and

2599 (b) normal operating repair or replacement parts that:

2600 (i) are used in the operation of the electronic financial payment service; and

2601 (ii) have an economic life of three or more years;

2602 (80) sales of a fuel cell as defined in Section 54-15-102;

2603 (81) amounts paid or charged for a purchase or lease of tangible personal property or a
2604 product transferred electronically if the tangible personal property or product transferred
2605 electronically:

2606 (a) is stored, used, or consumed in the state; and

2607 (b) is temporarily brought into the state from another state:

2608 (i) during a disaster period as defined in Section 53-2a-1202;

2609 (ii) by an out-of-state business as defined in Section 53-2a-1202;

2610 (iii) for a declared state disaster or emergency as defined in Section 53-2a-1202; and

2611 (iv) for disaster- or emergency-related work as defined in Section 53-2a-1202;

2612 (82) sales of goods and services at a morale, welfare, and recreation facility, as defined in
2613 Section 39A-7-102, made pursuant to Title 39A, Chapter 7, Morale, Welfare, and

- 2614 Recreation Program;
- 2615 (83) amounts paid or charged for a purchase or lease of molten magnesium;
- 2616 (84) amounts paid or charged for a purchase or lease made by a qualifying data center or an
- 2617 occupant of a qualifying data center of machinery, equipment, or normal operating
- 2618 repair or replacement parts, if the machinery, equipment, or normal operating repair or
- 2619 replacement parts:
- 2620 (a) are used in:
- 2621 (i) the operation of the qualifying data center; or
- 2622 (ii) the occupant's operations in the qualifying data center; and
- 2623 (b) have an economic life of one or more years;
- 2624 (85) sales of cleaning or washing of a vehicle, except for cleaning or washing of a vehicle
- 2625 that includes cleaning or washing of the interior of the vehicle;
- 2626 (86) amounts paid or charged for a purchase or lease of machinery, equipment, normal
- 2627 operating repair or replacement parts, catalysts, chemicals, reagents, solutions, or
- 2628 supplies used or consumed:
- 2629 (a) by a refiner who owns, leases, operates, controls, or supervises a refinery as defined
- 2630 in Section 79-6-701 located in the state;
- 2631 (b) if the machinery, equipment, normal operating repair or replacement parts, catalysts,
- 2632 chemicals, reagents, solutions, or supplies are used or consumed in:
- 2633 (i) the production process to produce gasoline or diesel fuel, or at which blendstock is
- 2634 added to gasoline or diesel fuel;
- 2635 (ii) research and development;
- 2636 (iii) transporting, storing, or managing raw materials, work in process, finished
- 2637 products, and waste materials produced from refining gasoline or diesel fuel, or
- 2638 adding blendstock to gasoline or diesel fuel;
- 2639 (iv) developing or maintaining a road, tunnel, excavation, or similar feature used in
- 2640 refining; or
- 2641 (v) preventing, controlling, or reducing pollutants from refining; and
- 2642 (c) if the person holds a valid refiner tax exemption certification as defined in Section
- 2643 79-6-701;
- 2644 (87) amounts paid to or charged by a proprietor for accommodations and services, as
- 2645 defined in Section 63H-1-205, if the proprietor is subject to the MIDA accommodations
- 2646 tax imposed under Section 63H-1-205;
- 2647 (88) amounts paid or charged for a purchase or lease of machinery, equipment, normal

operating repair or replacement parts, or materials, except for office equipment or office supplies, by an establishment, as the commission defines that term in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, that:

(a) is described in NAICS Code 621511, Medical Laboratories, of the 2017 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget;

(b) is located in this state; and

(c) uses the machinery, equipment, normal operating repair or replacement parts, or materials in the operation of the establishment;

(89) amounts paid or charged for an item exempt under Section 59-12-104.10;

(90) sales of a note, leaf, foil, or film, if the item:

(a) is used as currency;

(b) does not constitute legal tender of a state, the United States, or a foreign nation; and

(c) has a gold, silver, or platinum metallic content of 50% or more, exclusive of any transparent polymer holder, coating, or encasement;

(91) amounts paid or charged for admission to an indoor skydiving, rock climbing, or surfing facility, if a trained instructor:

(a) is present with the participant, in person or by video, for the duration of the activity; and

(b) actively instructs the participant, including providing observation or feedback;

(92) amounts paid or charged in connection with the construction, operation, maintenance, repair, or replacement of facilities owned by or constructed for:

(a) a distribution electrical cooperative, as defined in Section 54-2-1; or

(b) a wholesale electrical cooperative, as defined in Section 54-2-1;

(93) amounts paid by the service provider for tangible personal property, other than machinery, equipment, parts, office supplies, electricity, gas, heat, steam, or other fuels, that:

(a) is consumed in the performance of a service that is subject to tax under Subsection 59-12-103(1)(b), (f), (g), (h), (i), or (j);

(b) has to be consumed for the service provider to provide the service described in Subsection (93)(a); and

(c) will be consumed in the performance of the service described in Subsection (93)(a), to one or more customers, to the point that the tangible personal property disappears or cannot be used for any other purpose;

- 2682 (94) sales of rail rolling stock manufactured in Utah;
- 2683 (95) amounts paid or charged for sales of sand, gravel, rock aggregate, cement products, or
- 2684 construction materials between establishments, as the commission defines that term in
- 2685 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, if:
- 2686 (a) the establishments are related directly or indirectly through 100% common
- 2687 ownership or control; and
- 2688 (b) each establishment is described in one of the following subsectors of the 2022 North
- 2689 American Industry Classification System of the federal Executive Office of the
- 2690 President, Office of Management and Budget:
- 2691 (i) NAICS Subsector 237, Heavy and Civil Engineering Construction; or
- 2692 (ii) NAICS Subsector 327, Nonmetallic Mineral Product Manufacturing;
- 2693 (96) sales of construction materials used for the construction of a qualified stadium, as
- 2694 defined in Section 11-70-101;
- 2695 (97) amounts paid or charged for sales of a cannabinoid product as that term is defined in
- 2696 Section 4-41-102;
- 2697 (98) amounts paid or charged by an operator of a qualifying energy storage manufacturing
- 2698 facility for:
- 2699 (a) a purchase of tangible personal property if the tangible personal property is
- 2700 incorporated into equipment or a device that stores and discharges energy at the
- 2701 qualifying energy storage manufacturing facility; and
- 2702 (b) a purchase or lease of machinery, equipment, or normal operating repair or
- 2703 replacement parts if the machinery, equipment, or normal operating repair or
- 2704 replacement parts are used exclusively in the operation of the qualifying energy
- 2705 storage manufacturing facility;
- 2706 (99) amounts paid or charged for sales of adaptive driving equipment if the adaptive driving
- 2707 equipment is not yet installed in a motor vehicle;
- 2708 (100) amounts paid or charged for sales of adaptive driving equipment if the adaptive
- 2709 driving equipment is installed in a motor vehicle by a previous owner and the
- 2710 requirements of Section 59-12-104.11 are met; and
- 2711 (101) sales of construction materials used for the construction, remodeling, or refurbishing
- 2712 of a major sporting event venue, as defined in Section 63N-3-1701, within an approved
- 2713 major sporting event venue zone.

2714 Section 17. Section **59-12-208.1** is amended to read:

2715 **59-12-208.1 (Effective 11/06/25). Enactment or repeal of tax -- Effective date --**

Notice requirements.

(1) For purposes of this section:

(a) "Annexation" means an annexation to:

(i) a county under [~~Title 17, Chapter 2, County Consolidations and Annexations~~] Title 17, Chapter 61, Part 2, Consolidation of Counties, or Part 3, County Annexation;
or

(ii) a city or town under Title 10, Chapter 2, Part 8, Annexation.

(b) "Annexing area" means an area that is annexed into a county, city, or town.

(2)(a) Except as provided in Subsection (2)(c) or (d), if, on or after July 1, 2004, a county, city, or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:

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

(ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (2)(b) from the county, city, or town.

(b) The notice described in Subsection (2)(a)(ii) shall state:

(i) that the county, city, or town will enact or repeal a tax under this part;

(ii) the statutory authority for the tax described in Subsection (2)(b)(i);

(iii) the effective date of the tax described in Subsection (2)(b)(i); and

(iv) if the county, city, or town enacts the tax described in Subsection (2)(b)(i), the rate of the tax.

(c)(i) The enactment of a tax takes effect on the first day of the first billing period:

(A) that begins on or after the effective date of the enactment of the tax; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax under Section 59-12-204.

(ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax imposed under Section 59-12-204.

(d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (2)(a) takes effect:

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

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (2)(a).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,

the commission may by rule define the term "catalogue sale."

- (3)(a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this part for an annexing area, the enactment or repeal shall take effect:
- (i) on the first day of a calendar quarter; and
 - (ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b) from the county, city, or town that annexes the annexing area.

(b) The notice described in Subsection (3)(a)(ii) shall state:

- (i) that the annexation described in Subsection (3)(a) will result in an enactment or repeal of a tax under this part for the annexing area;
- (ii) the statutory authority for the tax described in Subsection (3)(b)(i);
- (iii) the effective date of the tax described in Subsection (3)(b)(i); and
- (iv) the rate of the tax described in Subsection (3)(b)(i).

(c)(i) The enactment of a tax takes effect on the first day of the first billing period:

- (A) that begins on or after the effective date of the enactment of the tax; and
- (B) if the billing period for the transaction begins before the effective date of the enactment of the tax under Section 59-12-204.

- (ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax imposed under Section 59-12-204.

(d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (3)(a) takes effect:

- (A) on the first day of a calendar quarter; and
- (B) beginning 60 days after the effective date of the enactment or repeal under Subsection (3)(a).

- (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

Section 18. Section **59-12-301** is amended to read:

59-12-301 (Effective 11/06/25). Transient room tax -- Rate -- Expenditure of revenues -- Enactment or repeal of tax -- Tax rate change -- Effective date -- Notice requirements.

(1)(a) A county legislative body may impose a tax on charges for the accommodations

and services described in Subsection 59-12-103(1)(i) at a rate of not to exceed:

(i) 4.25% beginning on or after October 1, 2006; and

(ii) for counties of the second, third, fourth, fifth, or sixth class, 4.5% beginning on or after July 1, 2025.

(b) Subject to Subsection (2), the revenues raised from the tax imposed under Subsection (1)(a) shall be used for the purposes listed in Section ~~[17-31-2]~~ 17-78-702.

(c) The tax imposed under Subsection (1)(a) shall be in addition to the tax imposed under Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act.

(2)(a) If a county legislative body of a county of the first class imposes a tax under this section, beginning on July 1, 2007, and ending on June 30, 2027, each year the first 15% of the revenues collected from the tax authorized by Subsection (1)(a) within that county shall be:

(i) deposited into the Transient Room Tax Fund created by Section 63N-3-403; and

(ii) expended as provided in Section 63N-3-403.

(b) If a county legislative body of a county of the first class imposes a tax under this section, beginning on July 1, 2027, and ending on June 30, 2047, each year the first 7.5% of the revenues collected from the tax authorized by Subsection (1)(a) within that county shall be:

(i) deposited into the Transient Room Tax Fund created by Section 63N-3-403; and

(ii) expended as provided in Section 63N-3-403.

(3) Subject to Subsection (4), a county legislative body:

(a) may increase or decrease the tax authorized under this part; and

(b) shall regulate the tax authorized under this part by ordinance.

(4)(a) For purposes of this Subsection (4):

(i) "Annexation" means an annexation to a county under ~~[Title 17, Chapter 2, County Consolidations and Annexations]~~ Title 17, Chapter 61, Part 2, Consolidation of Counties, or Part 3, County Annexation.

(ii) "Annexing area" means an area that is annexed into a county.

(b)(i) Except as provided in Subsection (4)(c), if, on or after July 1, 2004, a county enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

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

(B) after a 90-day period beginning on the date the commission receives notice

2818 meeting the requirements of Subsection (4)(b)(ii) from the county.

2819 (ii) The notice described in Subsection (4)(b)(i)(B) shall state:

2820 (A) that the county will enact or repeal a tax or change the rate of a tax under this
2821 part;

2822 (B) the statutory authority for the tax described in Subsection (4)(b)(ii)(A);

2823 (C) the effective date of the tax described in Subsection (4)(b)(ii)(A); and

2824 (D) if the county enacts the tax or changes the rate of the tax described in
2825 Subsection (4)(b)(ii)(A), the rate of the tax.

2826 (c)(i) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection
2827 (4)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first
2828 day of the first billing period:

2829 (A) that begins after the effective date of the enactment of the tax or the tax rate
2830 increase; and

2831 (B) if the billing period for the transaction begins before the effective date of the
2832 enactment of the tax or the tax rate increase imposed under this section.

2833 (ii) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection
2834 (4)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day
2835 of the last billing period:

2836 (A) that began before the effective date of the repeal of the tax or the tax rate
2837 decrease; and

2838 (B) if the billing period for the transaction begins before the effective date of the
2839 repeal of the tax or the tax rate decrease imposed under this section.

2840 (iii) Subsections (4)(c)(i) and (ii) apply to transactions subject to a tax under
2841 Subsection 59-12-103(1)(i).

2842 (d)(i) Except as provided in Subsection (4)(e), if, for an annexation that occurs on or
2843 after July 1, 2004, the annexation will result in the enactment, repeal, or a change
2844 in the rate of a tax under this part for an annexing area, the enactment, repeal, or
2845 change shall take effect:

2846 (A) on the first day of a calendar quarter; and

2847 (B) after a 90-day period beginning on the date the commission receives notice
2848 meeting the requirements of Subsection (4)(d)(ii) from the county that annexes
2849 the annexing area.

2850 (ii) The notice described in Subsection (4)(d)(i)(B) shall state:

2851 (A) that the annexation described in Subsection (4)(d)(i) will result in an

2852 enactment, repeal, or change in the rate of a tax under this part for the annexing
2853 area;

2854 (B) the statutory authority for the tax described in Subsection (4)(d)(ii)(A);

2855 (C) the effective date of the tax described in Subsection (4)(d)(ii)(A); and

2856 (D) if the county enacts the tax or changes the rate of the tax described in
2857 Subsection (4)(d)(ii)(A), the rate of the tax.

2858 (e)(i) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection
2859 (4)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first
2860 day of the first billing period:

2861 (A) that begins after the effective date of the enactment of the tax or the tax rate
2862 increase; and

2863 (B) if the billing period for the transaction begins before the effective date of the
2864 enactment of the tax or the tax rate increase imposed under this section.

2865 (ii) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection
2866 (4)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day
2867 of the last billing period:

2868 (A) that began before the effective date of the repeal of the tax or the tax rate
2869 decrease; and

2870 (B) if the billing period for the transaction begins before the effective date of the
2871 repeal of the tax or the tax rate decrease imposed under this section.

2872 (iii) Subsections (4)(e)(i) and (ii) apply to transactions subject to a tax under
2873 Subsection 59-12-103(1)(i).

2874 Section 19. Section **59-12-603** is amended to read:

2875 **59-12-603 (Effective 11/06/25) (Superseded 01/01/26). County tax -- Bases --**
2876 **Rates -- Use of revenue -- Adoption of ordinance required -- Advisory board --**
2877 **Administration -- Collection -- Administrative charge -- Distribution -- Enactment or**
2878 **repeal of tax or tax rate change -- Effective date -- Notice requirements.**

2879 (1)(a) In addition to any other taxes, a county legislative body may, as provided in this
2880 part, impose a tax as follows:

2881 (i)(A) a county legislative body of any county may impose a tax of not to exceed
2882 3% on all short-term rentals of motor vehicles, except for short-term rentals of
2883 motor vehicles made for the purpose of temporarily replacing a person's motor
2884 vehicle that is being repaired pursuant to a repair or an insurance agreement;
2885 and

- 2886 (B) a county legislative body of any county imposing a tax under Subsection
2887 (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A),
2888 impose a tax of not to exceed 4% on all short-term rentals of motor vehicles,
2889 except for short-term rentals of motor vehicles made for the purpose of
2890 temporarily replacing a person's motor vehicle that is being repaired pursuant
2891 to a repair or an insurance agreement;
- 2892 (ii) a county legislative body of any county may impose a tax of not to exceed 7% on
2893 all short-term rentals of off-highway vehicles and recreational vehicles;
- 2894 (iii) a county legislative body of any county may impose a tax of not to exceed 1% of
2895 all sales of the following that are sold by a restaurant:
2896 (A) alcoholic beverages;
2897 (B) food and food ingredients; or
2898 (C) prepared food;
- 2899 (iv) a county legislative body of a county of the first class may impose a tax of not to
2900 exceed .5% on charges for the accommodations and services described in
2901 Subsection 59-12-103(1)(i); and
- 2902 (v) if a county legislative body of any county imposes a tax under Subsection (1)(a)(i),
2903 a tax at the same rate applies to car sharing of less than 30 days, except for car
2904 sharing for the purpose of temporarily replacing a person's motor vehicle that is
2905 being repaired pursuant to a repair or an insurance agreement.
- 2906 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of [~~Section~~
2907 ~~17-31-5.5~~] Sections 17-78-704 and 17E-2-406.
- 2908 (2)(a) Subject to Subsection (2)(c), a county may use revenue from the imposition of a
2909 tax under Subsection (1) for:
2910 (i) financing tourism promotion; and
2911 (ii) the development, operation, and maintenance of:
2912 (A) an airport facility;
2913 (B) a convention facility;
2914 (C) a cultural facility;
2915 (D) a recreation facility; or
2916 (E) a tourist facility.
- 2917 (b)(i) In addition to the uses described in Subsection (2)(a) and subject to Subsection
2918 (2)(b)(ii), a county of the fourth, fifth, or sixth class or a county with a population
2919 density of fewer than 15 people per square mile may expend the revenue from the

- 2920 imposition of a tax under Subsections (1)(a)(i) and (ii) on the following activities
2921 to mitigate the impacts of tourism:
- 2922 (A) solid waste disposal;
 - 2923 (B) search and rescue activities;
 - 2924 (C) law enforcement activities;
 - 2925 (D) emergency medical services; or
 - 2926 (E) fire protection services.
- 2927 (ii) A county may only expend the revenue as outlined in Subsection (2)(b)(i) if the
2928 county's tourism tax advisory board created under Subsection 17-31-8(1)(a) has
2929 prioritized the use of revenue to mitigate the impacts of tourism.
- 2930 (c) A county of the first class shall expend at least \$450,000 each year of the revenue
2931 from the imposition of a tax authorized by Subsection (1)(a)(iv) within the county to
2932 fund a marketing and ticketing system designed to:
- 2933 (i) promote tourism in ski areas within the county by persons that do not reside within
2934 the state; and
 - 2935 (ii) combine the sale of:
 - 2936 (A) ski lift tickets; and
 - 2937 (B) accommodations and services described in Subsection 59-12-103(1)(i).
- 2938 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
2939 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14,
2940 Local Government Bonding Act, or a community reinvestment agency under Title 17C,
2941 Chapter 1, Part 5, Agency Bonds, to finance:
- 2942 (a) an airport facility;
 - 2943 (b) a convention facility;
 - 2944 (c) a cultural facility;
 - 2945 (d) a recreation facility; or
 - 2946 (e) a tourist facility.
- 2947 (4)(a) To impose a tax under Subsection (1), the county legislative body shall adopt an
2948 ordinance imposing the tax.
- 2949 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
2950 same as those contained in Part 1, Tax Collection, except that the tax shall be
2951 imposed only on those items and sales described in Subsection (1).
- 2952 (c) The name of the county as the taxing agency shall be substituted for that of the state
2953 where necessary, and an additional license is not required if one has been or is issued

2954 under Section 59-12-106.

2955 (5) To maintain in effect a tax ordinance adopted under this part, each county legislative
2956 body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax
2957 Collection, adopt amendments to the county's tax ordinance to conform with the
2958 applicable amendments to Part 1, Tax Collection.

2959 (6)(a) Regardless of whether a county of the first class creates a tourism tax advisory
2960 board in accordance with Section ~~[17-31-8]~~ 17-78-706, the county legislative body of
2961 the county of the first class shall create a tax advisory board in accordance with this
2962 Subsection (6).

2963 (b) The tax advisory board shall be composed of nine members appointed as follows:

2964 (i) four members shall be residents of a county of the first class appointed by the
2965 county legislative body of the county of the first class; and

2966 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
2967 towns within the county of the first class appointed by an organization
2968 representing all mayors of cities and towns within the county of the first class.

2969 (c) Five members of the tax advisory board constitute a quorum.

2970 (d) The county legislative body of the county of the first class shall determine:

2971 (i) terms of the members of the tax advisory board;

2972 (ii) procedures and requirements for removing a member of the tax advisory board;

2973 (iii) voting requirements, except that action of the tax advisory board shall be by at
2974 least a majority vote of a quorum of the tax advisory board;

2975 (iv) chairs or other officers of the tax advisory board;

2976 (v) how meetings are to be called and the frequency of meetings; and

2977 (vi) the compensation, if any, of members of the tax advisory board.

2978 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
2979 body of the county of the first class on the expenditure of revenue collected within
2980 the county of the first class from the taxes described in Subsection (1)(a).

2981 (7)(a)(i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
2982 shall be administered, collected, enforced, and interpreted in accordance with:

2983 (A) the same procedures used to administer, collect, enforce, and interpret the tax
2984 under:

2985 (I) Part 1, Tax Collection; or

2986 (II) Part 2, Local Sales and Use Tax Act; and

2987 (B) Chapter 1, General Taxation Policies.

- 2988 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
2989 Subsections 59-12-205(2) and (4) through (6).
- 2990 (b) Except as provided in Subsection (7)(c):
- 2991 (i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the
2992 commission shall distribute the revenue to the county imposing the tax; and
- 2993 (ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the
2994 revenue according to the distribution formula provided in Subsection (8).
- 2995 (c) The commission shall retain and deposit an administrative charge in accordance with
2996 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 2997 (8)(a) The commission shall distribute the revenue generated by the tax under
2998 Subsection (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B)
2999 according to the following formula:
- 3000 (i) the commission shall distribute 70% of the revenue based on the percentages
3001 generated by dividing the revenue collected by each county under Subsection
3002 (1)(a)(i)(B) by the total revenue collected by all counties under Subsection
3003 (1)(a)(i)(B); and
- 3004 (ii) the commission shall distribute 30% of the revenue based on the percentages
3005 generated by dividing the population of each county collecting a tax under
3006 Subsection (1)(a)(i)(B) by the total population of all counties collecting a tax
3007 under Subsection (1)(a)(i)(B).
- 3008 (b) Population for purposes of this Subsection (8) shall be based on, to the extent not
3009 otherwise required by federal law:
- 3010 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
3011 (ii) if the Utah Population Committee estimate is not available, the most recent
3012 census or census estimate of the United States Bureau of the Census.
- 3013 (9)(a) For purposes of this Subsection (9):
- 3014 (i) "Annexation" means an annexation to a county under ~~[Title 17, Chapter 2, Part 2]~~
3015 Title 17, Chapter 61, Part 3, County Annexation.
- 3016 (ii) "Annexing area" means an area that is annexed into a county.
- 3017 (b)(i) Except as provided in Subsection (9)(c), if a county enacts or repeals a tax or
3018 changes the rate of a tax under this part, the enactment, repeal, or change shall
3019 take effect:
- 3020 (A) on the first day of a calendar quarter; and
3021 (B) after a 90-day period beginning on the day on which the commission receives

notice meeting the requirements of Subsection (9)(b)(ii) from the county.

(ii) The notice described in Subsection (9)(b)(i)(B) shall state:

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

(B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(b)(ii)(A), the rate of the tax.

(c)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of the tax or the tax rate increase shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

(d)(i) Except as provided in Subsection (9)(e), if the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

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

(B) after a 90-day period beginning on the day on which the commission receives notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (9)(d)(i)(B) shall state:

(A) that the annexation described in Subsection (9)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);

(C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(d)(ii)(A), the rate of the tax.

(e)(i) If the billing period for a transaction begins before the effective date of the

enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of the tax or the tax rate increase shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

Section 20. Section **59-12-603** is amended to read:

59-12-603 (Effective 01/01/26). County tax -- Bases -- Rates -- Use of revenue -- Adoption of ordinance required -- Advisory board -- Administration -- Collection -- Administrative charge -- Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice requirements.

(1)(a) In addition to any other taxes, a county legislative body may, as provided in this part, impose a tax as follows:

(i)(A) a county legislative body of any county may impose a tax of not to exceed 3% on all short-term rentals of motor vehicles, except for short-term rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement; and

(B) a county legislative body of any county imposing a tax under Subsection (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A), impose a tax of not to exceed 4% on all short-term rentals of motor vehicles, except for short-term rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;

(ii) a county legislative body of any county may impose a tax of not to exceed 7% on all short-term rentals of off-highway vehicles and recreational vehicles;

(iii) a county legislative body of any county may impose a tax of not to exceed 1% of all sales of:

(A) alcoholic beverages, food and food ingredients, or prepared food sold by a restaurant; and

(B) customized prepared food sold by a convenience store, a gas station, or a

- 3090 grocery store;
- 3091 (iv) a county legislative body of a county of the first class may impose a tax of not to
- 3092 exceed .5% on charges for the accommodations and services described in
- 3093 Subsection 59-12-103(1)(i); and
- 3094 (v) if a county legislative body of any county imposes a tax under Subsection (1)(a)(i),
- 3095 a tax at the same rate applies to car sharing of less than 30 days, except for car
- 3096 sharing for the purpose of temporarily replacing a person's motor vehicle that is
- 3097 being repaired pursuant to a repair or an insurance agreement.
- 3098 (b) A tax imposed under Subsection (1)(a) is subject to the reporting provisions of [
- 3099 ~~Section 17-31-5.5~~] Sections 17-78-704 and 17E-2-406.
- 3100 (2)(a) Subject to Subsection (2)(c), a county may use revenue from the imposition of a
- 3101 tax under Subsection (1) for:
- 3102 (i) financing tourism promotion; and
- 3103 (ii) the development, operation, and maintenance of:
- 3104 (A) an airport facility;
- 3105 (B) a convention facility;
- 3106 (C) a cultural facility;
- 3107 (D) a recreation facility; or
- 3108 (E) a tourist facility.
- 3109 (b)(i) In addition to the uses described in Subsection (2)(a) and subject to Subsection
- 3110 (2)(b)(ii), a county of the fourth, fifth, or sixth class or a county with a population
- 3111 density of fewer than 15 people per square mile may expend the revenue from the
- 3112 imposition of a tax under Subsections (1)(a)(i) and (ii) on the following activities
- 3113 to mitigate the impacts of tourism:
- 3114 (A) solid waste disposal;
- 3115 (B) search and rescue activities;
- 3116 (C) law enforcement activities;
- 3117 (D) emergency medical services; or
- 3118 (E) fire protection services.
- 3119 (ii) A county may only expend the revenue as outlined in Subsection (2)(b)(i) if the
- 3120 county's tourism tax advisory board created under Subsection 17-31-8(1)(a) has
- 3121 prioritized the use of revenue to mitigate the impacts of tourism.
- 3122 (c) A county of the first class shall expend at least \$450,000 each year of the revenue
- 3123 from the imposition of a tax authorized by Subsection (1)(a)(iv) within the county to

- 3124 fund a marketing and ticketing system designed to:
- 3125 (i) promote tourism in ski areas within the county by persons that do not reside within
- 3126 the state; and
- 3127 (ii) combine the sale of:
- 3128 (A) ski lift tickets; and
- 3129 (B) accommodations and services described in Subsection 59-12-103(1)(i).
- 3130 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
- 3131 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14,
- 3132 Local Government Bonding Act, or a community reinvestment agency under Title 17C,
- 3133 Chapter 1, Part 5, Agency Bonds, to finance:
- 3134 (a) an airport facility;
- 3135 (b) a convention facility;
- 3136 (c) a cultural facility;
- 3137 (d) a recreation facility; or
- 3138 (e) a tourist facility.
- 3139 (4)(a) To impose a tax under Subsection (1), the county legislative body shall adopt an
- 3140 ordinance imposing the tax.
- 3141 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
- 3142 same as those contained in Part 1, Tax Collection, except that the tax shall be
- 3143 imposed only on those items and sales described in Subsection (1).
- 3144 (c) The name of the county as the taxing agency shall be substituted for that of the state
- 3145 where necessary, and an additional license is not required if one has been or is issued
- 3146 under Section 59-12-106.
- 3147 (5) To maintain in effect a tax ordinance adopted under this part, each county legislative
- 3148 body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax
- 3149 Collection, adopt amendments to the county's tax ordinance to conform with the
- 3150 applicable amendments to Part 1, Tax Collection.
- 3151 (6)(a) Regardless of whether a county of the first class creates a tourism tax advisory
- 3152 board in accordance with Section ~~[17-31-8]~~ 17-78-706, the county legislative body of
- 3153 the county of the first class shall create a tax advisory board in accordance with this
- 3154 Subsection (6).
- 3155 (b) The tax advisory board shall be composed of nine members appointed as follows:
- 3156 (i) four members shall be residents of a county of the first class appointed by the
- 3157 county legislative body of the county of the first class; and

- 3158 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
3159 towns within the county of the first class appointed by an organization
3160 representing all mayors of cities and towns within the county of the first class.
- 3161 (c) Five members of the tax advisory board constitute a quorum.
- 3162 (d) The county legislative body of the county of the first class shall determine:
- 3163 (i) terms of the members of the tax advisory board;
- 3164 (ii) procedures and requirements for removing a member of the tax advisory board;
- 3165 (iii) voting requirements, except that action of the tax advisory board shall be by at
3166 least a majority vote of a quorum of the tax advisory board;
- 3167 (iv) chairs or other officers of the tax advisory board;
- 3168 (v) how meetings are to be called and the frequency of meetings; and
- 3169 (vi) the compensation, if any, of members of the tax advisory board.
- 3170 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
3171 body of the county of the first class on the expenditure of revenue collected within
3172 the county of the first class from the taxes described in Subsection (1)(a).
- 3173 (7)(a)(i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
3174 shall be administered, collected, enforced, and interpreted in accordance with:
- 3175 (A) the same procedures used to administer, collect, enforce, and interpret the tax
3176 under:
- 3177 (I) Part 1, Tax Collection; or
- 3178 (II) Part 2, Local Sales and Use Tax Act; and
- 3179 (B) Chapter 1, General Taxation Policies.
- 3180 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
3181 Subsections 59-12-205(2) and (4) through (6).
- 3182 (b) Except as provided in Subsection (7)(c):
- 3183 (i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the
3184 commission shall distribute the revenue to the county imposing the tax; and
- 3185 (ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the
3186 revenue according to the distribution formula provided in Subsection (8).
- 3187 (c) The commission shall retain and deposit an administrative charge in accordance with
3188 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 3189 (8)(a) The commission shall distribute the revenue generated by the tax under
3190 Subsection (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B)
3191 according to the following formula:

- 3192 (i) the commission shall distribute 70% of the revenue based on the percentages
3193 generated by dividing the revenue collected by each county under Subsection
3194 (1)(a)(i)(B) by the total revenue collected by all counties under Subsection
3195 (1)(a)(i)(B); and
- 3196 (ii) the commission shall distribute 30% of the revenue based on the percentages
3197 generated by dividing the population of each county collecting a tax under
3198 Subsection (1)(a)(i)(B) by the total population of all counties collecting a tax
3199 under Subsection (1)(a)(i)(B).
- 3200 (b) Population for purposes of this Subsection (8) shall be based on, to the extent not
3201 otherwise required by federal law:
- 3202 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
3203 (ii) if the Utah Population Committee estimate is not available, the most recent
3204 census or census estimate of the United States Bureau of the Census.
- 3205 (9)(a) For purposes of this Subsection (9):
- 3206 (i) "Annexation" means an annexation to a county under [~~Title 17, Chapter 2, Part 2]~~
3207 Title 17, Chapter 61, Part 3, County Annexation.
- 3208 (ii) "Annexing area" means an area that is annexed into a county.
- 3209 (b)(i) Except as provided in Subsection (9)(c), if a county enacts or repeals a tax or
3210 changes the rate of a tax under this part, the enactment, repeal, or change shall
3211 take effect:
- 3212 (A) on the first day of a calendar quarter; and
- 3213 (B) after a 90-day period beginning on the day on which the commission receives
3214 notice meeting the requirements of Subsection (9)(b)(ii) from the county.
- 3215 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:
- 3216 (A) that the county will enact or repeal a tax or change the rate of a tax under this
3217 part;
- 3218 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);
- 3219 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and
- 3220 (D) if the county enacts the tax or changes the rate of the tax described in
3221 Subsection (9)(b)(ii)(A), the rate of the tax.
- 3222 (c)(i) If the billing period for a transaction begins before the effective date of the
3223 enactment of the tax or the tax rate increase imposed under Subsection (1), the
3224 enactment of the tax or the tax rate increase shall take effect on the first day of the
3225 first billing period that begins after the effective date of the enactment of the tax

or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

(d)(i) Except as provided in Subsection (9)(e), if the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

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

(B) after a 90-day period beginning on the day on which the commission receives notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (9)(d)(i)(B) shall state:

(A) that the annexation described in Subsection (9)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);

(C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(d)(ii)(A), the rate of the tax.

(e)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of the tax or the tax rate increase shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

Section 21. Section **59-12-703** is amended to read:

59-12-703 (Effective 11/06/25). Opinion question election -- Base -- Rate -- Imposition of tax -- Expenditure of revenue -- Administration -- Enactment or repeal of

tax -- Effective date -- Notice requirements.

(1)(a) Subject to the other provisions of this section, a county legislative body may submit an opinion question to the residents of that county, by majority vote of all members of the legislative body, so that each resident of the county, except residents in municipalities that have already imposed a sales and use tax under Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, has an opportunity to express the resident's opinion on the imposition of a local sales and use tax of .1% on the transactions described in Subsection 59-12-103(1) located within the county, to:

- (i) fund cultural facilities, recreational facilities, and zoological facilities, botanical organizations, cultural organizations, and zoological organizations, and rural radio stations, in that county; or
- (ii) provide funding for a botanical organization, cultural organization, or zoological organization to pay for use of a bus or facility rental if that use of the bus or facility rental is in furtherance of the botanical organization's, cultural organization's, or zoological organization's primary purpose.

(b) The opinion question required by this section shall state:

"Shall (insert the name of the county), Utah, be authorized to impose a .1% sales and use tax for (list the purposes for which the revenue collected from the sales and use tax shall be expended)?"

(c) A county legislative body may not impose a tax under this section on:

- (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104;
- (ii) sales and uses within a municipality that has already imposed a sales and use tax under Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; and
- (iii) except as provided in Subsection (1)(e), amounts paid or charged for food and food ingredients.

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

(e) A county legislative body imposing a tax under this section shall impose the tax on the purchase price or sales price for amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than

- 3294 food and food ingredients.
- 3295 (f) The election shall follow the procedures outlined in Title 11, Chapter 14, Local
3296 Government Bonding Act.
- 3297 (2)(a) If the county legislative body determines that a majority of the county's registered
3298 voters voting on the imposition of the tax have voted in favor of the imposition of the
3299 tax in accordance with Subsection (1), the county legislative body may impose the
3300 tax by a majority vote of all members of the legislative body on the transactions:
- 3301 (i) described in Subsection (1); and
- 3302 (ii) within the county, including the cities and towns located in the county, except
3303 those cities and towns that have already imposed a sales and use tax under Part 14,
3304 City or Town Option Funding for Botanical, Cultural, Recreational, and
3305 Zoological Organizations or Facilities.
- 3306 (b) A county legislative body may revise county ordinances to reflect statutory changes
3307 to the distribution formula or eligible recipients of revenue generated from a tax
3308 imposed under Subsection (2)(a) without submitting an opinion question to residents
3309 of the county.
- 3310 (3)(a) After the residents of a county of the third, fourth, fifth, or sixth class authorize a
3311 tax under this part in accordance with Subsection (1) for two consecutive 10-year
3312 periods, the tax may be reauthorized only by a majority vote of the members of the
3313 county legislative body.
- 3314 (b) For purposes of reauthorizing the tax in accordance with Subsection (3)(a), the
3315 county legislative body shall post the purposes for imposing the tax at least 24 hours
3316 before the meeting at which the county legislative body votes to reauthorize the tax.
- 3317 (4) Subject to Section 59-12-704, a county shall expend revenue collected from a tax
3318 imposed under Subsection (2) or (3):
- 3319 (a) to fund cultural facilities, recreational facilities, and zoological facilities located
3320 within the county or a city or town located in the county, except a city or town that
3321 has already imposed a sales and use tax under Part 14, City or Town Option Funding
3322 for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities;
- 3323 (b) to fund ongoing operating expenses of:
- 3324 (i) recreational facilities described in Subsection (4)(a);
- 3325 (ii) botanical organizations, cultural organizations, and zoological organizations
3326 within the county; and
- 3327 (iii) rural radio stations within the county; and

- (c)(i) as stated in the opinion question described in Subsection (1) if the county authorizes the tax in accordance with Subsections (1) and (2); or
- (ii) for the purposes posted by the members of the county legislative body if the county legislative body reauthorizes the tax in accordance with Subsection (3).

(5)(a) A tax authorized under this part shall be:

- (i) except as provided in Subsection (5)(b), administered, collected, enforced, and interpreted in accordance with:

(A) the same procedures used to administer, collect, enforce, and interpret the tax under:

(I) Part 1, Tax Collection; or

(II) Part 2, Local Sales and Use Tax Act; and

(B) Chapter 1, General Taxation Policies; and

- (ii) levied for a period of 10 years and may be reauthorized at the end of the 10-year period in accordance with this section.

(b) A tax under this part is not subject to Subsections 59-12-205(2) and (4) through (6).

(6)(a) For purposes of this Subsection (6):

- (i) "Annexation" means an annexation to a county under [~~Title 17, Chapter 2, Part 2, County Annexation~~] Title 17, Chapter 61, Part 2, Consolidation of Counties, or Part 3, County Annexation.

- (ii) "Annexing area" means an area that is annexed into a county.

(b)(i) Except as provided in Subsection (6)(c) or (d), if a county enacts or repeals a tax under this part, the enactment or repeal shall take effect:

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

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (6)(b)(ii) from the county.

- (ii) The notice described in Subsection (6)(b)(i)(B) shall state:

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

(B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and

(D) if the county enacts the tax described in Subsection (6)(b)(ii)(A), the rate of the tax.

- (c)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax under this section, the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the

3362 enactment of the tax.

3363 (ii) The repeal of a tax applies to a billing period if the billing statement for the
3364 billing period is produced on or after the effective date of the repeal of the tax
3365 imposed under this section.

3366 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
3367 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
3368 described in Subsection (6)(b)(i) takes effect:

3369 (A) on the first day of a calendar quarter; and

3370 (B) beginning 60 days after the effective date of the enactment or repeal under
3371 Subsection (6)(b)(i).

3372 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
3373 the commission may by rule define the term "catalogue sale."

3374 (e)(i) Except as provided in Subsection (6)(f) or (g), if an annexation will result in the
3375 enactment or repeal of a tax under this part for an annexing area, the enactment or
3376 repeal shall take effect:

3377 (A) on the first day of a calendar quarter; and

3378 (B) after a 90-day period beginning on the date the commission receives notice
3379 meeting the requirements of Subsection (6)(e)(ii) from the county that annexes
3380 the annexing area.

3381 (ii) The notice described in Subsection (6)(e)(i)(B) shall state:

3382 (A) that the annexation described in Subsection (6)(e)(i) will result in an
3383 enactment or repeal of a tax under this part for the annexing area;

3384 (B) the statutory authority for the tax described in Subsection (6)(e)(ii)(A);

3385 (C) the effective date of the tax described in Subsection (6)(e)(ii)(A); and

3386 (D) the rate of the tax described in Subsection (6)(e)(ii)(A).

3387 (f)(i) If the billing period for a transaction begins before the effective date of the
3388 enactment of the tax under this section, the enactment of the tax takes effect on the
3389 first day of the first billing period that begins on or after the effective date of the
3390 enactment of the tax.

3391 (ii) The repeal of a tax applies to a billing period if the billing statement for the
3392 billing period is produced on or after the effective date of the repeal of the tax
3393 imposed under this section.

3394 (g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
3395 sales and use tax rates published in the catalogue, an enactment or repeal of a tax

described in Subsection (6)(e)(i) takes effect:

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

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (6)(e)(i).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

Section 22. Section **59-12-801** is amended to read:

59-12-801 (Effective 11/06/25). Definitions.

As used in this part:

- (1) "Affected area" means the portion of a county in which a tax is imposed under Subsection 59-12-802(4).
- (2) "Emergency medical services" means the same as that term is defined in Section 53-2d-101.
- (3) "Federally qualified health center" means the same as that term is defined in 42 U.S.C. Sec. 1395x.
- (4) "Freestanding urgent care center" means a facility that provides outpatient health care service:
 - (a) on an as-needed basis, without an appointment;
 - (b) to the public;
 - (c) for the diagnosis and treatment of a medical condition if that medical condition does not require hospitalization or emergency intervention for a life threatening or potentially permanently disabling condition; and
 - (d) including one or more of the following services:
 - (i) a medical history physical examination;
 - (ii) an assessment of health status; or
 - (iii) treatment:
 - (A) for a variety of medical conditions; and
 - (B) that is commonly offered in a physician's office.
- (5) "Municipality" means a city or town.
- (6) "Nursing care facility" means the same as that term is defined in Section 26B-2-201.
- (7) "Political subdivision" means a county, municipality, local district, or special service district.
- (8) "Rural city hospital" means a hospital owned by a city that is located within a third, fourth, fifth, or sixth class county.

- 3430 (9) "Rural county health care facility" means a:
- 3431 (a) rural county hospital; or
- 3432 (b) rural county nursing care facility.
- 3433 (10) "Rural county hospital" means a hospital owned by a county that is:
- 3434 (a) a third, fourth, fifth, or sixth class county, as defined in Section ~~[17-50-501]~~
- 3435 17-60-104; and
- 3436 (b) located outside of a standard metropolitan statistical area, as designated by the
- 3437 United States Bureau of the Census.
- 3438 (11) "Rural county nursing care facility" means a nursing care facility owned by:
- 3439 (a) a county that is:
- 3440 (i) a third, fourth, fifth, or sixth class county, as defined in Section ~~[17-50-501]~~
- 3441 17-60-104; and
- 3442 (ii) located outside of a standard metropolitan statistical area, as designated by the
- 3443 United States Census Bureau; or
- 3444 (b) a special service district if the special service district is:
- 3445 (i) created for the purpose of operating the nursing care facility; and
- 3446 (ii) within a county that is:
- 3447 (A) a third, fourth, fifth, or sixth class county, as defined in Section ~~[17-50-501]~~
- 3448 17-60-104; and
- 3449 (B) located outside of a standard metropolitan statistical area, as designated by the
- 3450 United States Census Bureau.
- 3451 (12) "Rural emergency medical services" means emergency medical services that are
- 3452 provided by a county that is:
- 3453 (a) a third, fourth, fifth, or sixth class county, as defined in Section ~~[17-50-501]~~
- 3454 17-60-104; and
- 3455 (b) located outside of a standard metropolitan statistical area, as designated by the
- 3456 United States Census Bureau.
- 3457 (13) "Rural health clinic" means the same as that term is defined in 42 U.S.C. Sec. 1395x.
- 3458 Section 23. Section **59-12-806** is amended to read:
- 3459 **59-12-806 (Effective 11/06/25). Enactment or repeal of tax -- Tax rate change --**
- 3460 **Effective date -- Notice requirements.**
- 3461 (1) For purposes of this section:
- 3462 (a) "Annexation" means an annexation to:
- 3463 (i) a county under ~~[Title 17, Chapter 2, County Consolidations and Annexations]~~ Title

3464 17, Chapter 61, Part 2, Consolidation of Counties, or Part 3, County Annexation;

3465 or

3466 (ii) a city under Title 10, Chapter 2, Part 8, Annexation.

3467 (b) "Annexing area" means an area that is annexed into a county or city.

3468 (2)(a) Except as provided in Subsection (2)(c) or (d), if, on or after July 1, 2004, a
3469 county or city enacts or repeals a tax or changes the rate of a tax under this part, the
3470 enactment, repeal, or change shall take effect:

3471 (i) on the first day of a calendar quarter; and

3472 (ii) after a 90-day period beginning on the date the commission receives notice
3473 meeting the requirements of Subsection (2)(b) from the county or city.

3474 (b) The notice described in Subsection (2)(a)(ii) shall state:

3475 (i) that the county or city will enact or repeal a tax or change the rate of a tax under
3476 this part;

3477 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);

3478 (iii) the effective date of the tax described in Subsection (2)(b)(i); and

3479 (iv) if the county or city enacts the tax or changes the rate of the tax described in
3480 Subsection (2)(b)(i), the rate of the tax.

3481 (c)(i) The enactment of a tax or a tax rate increase takes effect on the first day of the
3482 first billing period:

3483 (A) that begins on or after the effective date of the enactment of the tax or the tax
3484 rate increase; and

3485 (B) if the billing period for the transaction begins before the effective date of the
3486 enactment of the tax or the tax rate increase imposed under:

3487 (I) Section 59-12-802; or

3488 (II) Section 59-12-804.

3489 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
3490 statement for the billing period is rendered on or after the effective date of the
3491 repeal of the tax or the tax rate decrease imposed under:

3492 (A) Section 59-12-802; or

3493 (B) Section 59-12-804.

3494 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
3495 sales and use tax rates published in the catalogue, an enactment, repeal, or change
3496 in the rate of a tax described in Subsection (2)(a) takes effect:

3497 (A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment, repeal, or change in the rate of the tax under Subsection (2)(a).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(3)(a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

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

(ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b) from the county or city that annexes the annexing area.

(b) The notice described in Subsection (3)(a)(ii) shall state:

(i) that the annexation described in Subsection (3)(a) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(ii) the statutory authority for the tax described in Subsection (3)(b)(i);

(iii) the effective date of the tax described in Subsection (3)(b)(i); and

(iv) if the county or city enacts the tax or changes the rate of the tax described in Subsection (3)(b)(i), the rate of the tax.

(c)(i) The enactment of a tax or a tax rate increase takes effect on the first day of the first billing period:

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

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

(I) Section 59-12-802; or

(II) Section 59-12-804.

(ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate decrease imposed under:

(A) Section 59-12-802; or

(B) Section 59-12-804.

(d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment, repeal, or change

in the rate of a tax described in Subsection (3)(a) takes effect:

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

(B) beginning 60 days after the effective date of the enactment, repeal, or change in the rate of a tax under Subsection (3)(a).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

Section 24. Section **59-12-1102** is amended to read:

59-12-1102 (Effective 11/06/25). Base -- Rate -- Imposition of tax -- Distribution of revenue -- Administration -- Administrative charge -- Commission requirement to retain an amount to be deposited into the Qualified Emergency Food Agencies Fund -- Enactment or repeal of tax -- Effective date -- Notice requirements.

(1)(a)(i) Subject to Subsections (2) through (7), and in addition to any other tax authorized by this chapter, a county may impose by ordinance a county option sales and use tax of .25% upon the transactions described in Subsection 59-12-103(1).

(ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.

(b) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.

(c) The county option sales and use tax under this section shall be imposed:

(i) upon transactions that are located within the county, including transactions that are located within municipalities in the county; and

(ii) except as provided in Subsection (1)(d) or (6), beginning on the first day of January:

(A) of the next calendar year after adoption of the ordinance imposing the tax if the ordinance is adopted on or before May 25; or

(B) of the second calendar year after adoption of the ordinance imposing the tax if the ordinance is adopted after May 25.

(d) The county option sales and use tax under this section shall be imposed:

(i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before September 4, 1997; or

(ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997 but after September 4, 1997.

- 3566 (2)(a) Before imposing a county option sales and use tax under Subsection (1), a county
3567 shall hold two public hearings on separate days in geographically diverse locations in
3568 the county.
- 3569 (b)(i) At least one of the hearings required by Subsection (2)(a) shall have a starting
3570 time of no earlier than 6 p.m.
- 3571 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than
3572 seven days after the day the first advertisement required by Subsection (2)(c) is
3573 published.
- 3574 (c)(i) Before holding the public hearings required by Subsection (2)(a), the county
3575 shall advertise:
- 3576 (A) its intent to adopt a county option sales and use tax;
3577 (B) the date, time, and location of each public hearing; and
3578 (C) a statement that the purpose of each public hearing is to obtain public
3579 comments regarding the proposed tax.
- 3580 (ii) The advertisement shall be published:
- 3581 (A) in a newspaper of general circulation in the county once each week for the
3582 two weeks preceding the earlier of the two public hearings; and
3583 (B) for the county, as a class A notice under Section 63G-30-102, for two weeks
3584 before the day on which the first of the two public hearings is held.
- 3585 (iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than 1/8
3586 page in size, and the type used shall be no smaller than 18 point and surrounded
3587 by a 1/4-inch border.
- 3588 (iv) The advertisement described in Subsection (2)(c)(ii)(A) may not be placed in that
3589 portion of the newspaper where legal notices and classified advertisements appear.
- 3590 (v) In accordance with Subsection (2)(c)(ii)(A), whenever possible:
- 3591 (A) the advertisement shall appear in a newspaper that is published at least five
3592 days a week, unless the only newspaper in the county is published less than
3593 five days a week; and
3594 (B) the newspaper selected shall be one of general interest and readership in the
3595 community, and not one of limited subject matter.
- 3596 (d) The adoption of an ordinance imposing a county option sales and use tax is subject to
3597 a local referendum election and shall be conducted as provided in Title 20A, Chapter
3598 7, Part 6, Local Referenda - Procedures.
- 3599 (3) Beginning no sooner than January 1, 2026, and subject to Section 59-12-205, before

3600 application of Subsections (4) through (7), and as described in Section 63N-3-610.1,
3601 beginning the first day of a calendar quarter after the year set in the proposal and after
3602 the sales and use tax boundary for a convention center reinvestment zone is established
3603 under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the
3604 commission, at least annually, shall transfer an amount equal to 100% of the sales and
3605 use tax increment as defined in Section 63N-3-602, from the sales and use tax imposed
3606 under this part on transactions occurring within an established sales and use tax
3607 boundary, as defined in Section 63N-3-602, to a convention center public infrastructure
3608 district created in accordance with Section 17D-4-202.1.

3609 (4)(a) Subject to Subsection (6), if the aggregate population of the counties imposing a
3610 county option sales and use tax under Subsection (1) is less than 75% of the state
3611 population, the tax levied under Subsection (1) shall be distributed to the county in
3612 which the tax was collected.

3613 (b) Subject to Subsection (6), if the aggregate population of the counties imposing a
3614 county option sales and use tax under Subsection (1) is greater than or equal to 75%
3615 of the state population:

3616 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed
3617 to the county in which the tax was collected; and

3618 (ii) except as provided in Subsection (4)(c), 50% of the tax collected under
3619 Subsection (1) in each county shall be distributed proportionately among all
3620 counties imposing the tax, based on the total population of each county.

3621 (c) Except as provided in Subsection (6), the amount to be distributed annually to a
3622 county under Subsection (4)(b)(ii), when combined with the amount distributed to the
3623 county under Subsection (4)(b)(i), does not equal at least \$75,000, then:

3624 (i) the amount to be distributed annually to that county under Subsection (4)(b)(ii)
3625 shall be increased so that, when combined with the amount distributed to the
3626 county under Subsection (4)(b)(i), the amount distributed annually to the county is
3627 \$75,000; and

3628 (ii) the amount to be distributed annually to all other counties under Subsection
3629 (4)(b)(ii) shall be reduced proportionately to offset the additional amount
3630 distributed under Subsection (4)(c)(i).

3631 (d) The commission shall establish rules to implement the distribution of the tax under
3632 Subsections (4)(a), (b), and (c).

3633 (e) Population for each county for purposes of this Subsection (4) shall be based on, to

the extent not otherwise required by federal law:

(i) the estimate of the Utah Population Committee created in Section 63C-20-103; or

(ii) if the Utah Population Committee estimate is not available, the most recent census or census estimate of the United States Bureau of the Census.

(5)(a) Except as provided in Subsection (5)(b) or (c), a tax authorized under this part shall be administered, collected, enforced, and interpreted in accordance with:

(i) the same procedures used to administer, collect, enforce, and interpret the tax under:

(A) Part 1, Tax Collection; or

(B) Part 2, Local Sales and Use Tax Act; and

(ii) Chapter 1, General Taxation Policies.

(b) A tax under this part is not subject to Subsections 59-12-205(2) and (4) through (6).

(c)(i) Subject to Subsection (5)(c)(ii), the commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenue the commission collects from a tax under this part.

(ii) Notwithstanding Section 59-1-306, the administrative charge described in Subsection (5)(c)(i) shall be calculated by taking a percentage described in Section 59-1-306 of the distribution amounts resulting after:

(A) the applicable distribution calculations under Subsection (4) have been made; and

(B) the commission retains the amount required by Subsection (6).

(6)(a) Beginning on July 1, 2009, the commission shall calculate and retain a portion of the sales and use tax collected under this part as provided in this Subsection (6).

(b) For a county that imposes a tax under this part, the commission shall calculate a percentage each month by dividing the sales and use tax collected under this part for that month within the boundaries of that county by the total sales and use tax collected under this part for that month within the boundaries of all of the counties that impose a tax under this part.

(c) For a county that imposes a tax under this part, the commission shall retain each month an amount equal to the product of:

(i) the percentage the commission determines for the month under Subsection (6)(b) for the county; and

(ii) \$6,354.

(d) The commission shall deposit an amount the commission retains in accordance with

- 3668 this Subsection (6) into the Qualified Emergency Food Agencies Fund created by
3669 Section 35A-8-1009.
- 3670 (e) An amount the commission deposits into the Qualified Emergency Food Agencies
3671 Fund shall be expended as provided in Section 35A-8-1009.
- 3672 (7)(a) For purposes of this Subsection (7):
- 3673 (i) "Annexation" means an annexation to a county under [~~Title 17, Chapter 2, County~~
3674 ~~Consolidations and Annexations~~] Title 17, Chapter 61, Part 2, Consolidation of
3675 Counties, or Part 3, County Annexation.
- 3676 (ii) "Annexing area" means an area that is annexed into a county.
- 3677 (b)(i) Except as provided in Subsection (7)(c) or (d), if, on or after July 1, 2004, a
3678 county enacts or repeals a tax under this part:
- 3679 (A)(I) the enactment shall take effect as provided in Subsection (1)(c); or
3680 (II) the repeal shall take effect on the first day of a calendar quarter; and
3681 (B) after a 90-day period beginning on the date the commission receives notice
3682 meeting the requirements of Subsection (7)(b)(ii) from the county.
- 3683 (ii) The notice described in Subsection (7)(b)(i)(B) shall state:
- 3684 (A) that the county will enact or repeal a tax under this part;
3685 (B) the statutory authority for the tax described in Subsection (7)(b)(ii)(A);
3686 (C) the effective date of the tax described in Subsection (7)(b)(ii)(A); and
3687 (D) if the county enacts the tax described in Subsection (7)(b)(ii)(A), the rate of
3688 the tax.
- 3689 (c)(i) If the billing period for a transaction begins before the effective date of the
3690 enactment of the tax under Subsection (1), the enactment of the tax takes effect on
3691 the first day of the first billing period that begins on or after the effective date of
3692 the enactment of the tax.
- 3693 (ii) The repeal of a tax applies to a billing period if the billing statement for the
3694 billing period is produced on or after the effective date of the repeal of the tax
3695 imposed under Subsection (1).
- 3696 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
3697 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
3698 described in Subsection (7)(b)(i) takes effect:
- 3699 (A) on the first day of a calendar quarter; and
3700 (B) beginning 60 days after the effective date of the enactment or repeal under
3701 Subsection (7)(b)(i).

- 3702 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
3703 the commission may by rule define the term "catalogue sale."
- 3704 (e)(i) Except as provided in Subsection (7)(f) or (g), if, for an annexation that occurs
3705 on or after July 1, 2004, the annexation will result in the enactment or repeal of a
3706 tax under this part for an annexing area, the enactment or repeal shall take effect:
3707 (A) on the first day of a calendar quarter; and
3708 (B) after a 90-day period beginning on the date the commission receives notice
3709 meeting the requirements of Subsection (7)(e)(i) from the county that annexes
3710 the annexing area.
- 3711 (ii) The notice described in Subsection (7)(e)(i)(B) shall state:
3712 (A) that the annexation described in Subsection (7)(b)(i) will result in an
3713 enactment or repeal of a tax under this part for the annexing area;
3714 (B) the statutory authority for the tax described in Subsection (7)(e)(ii)(A);
3715 (C) the effective date of the tax described in Subsection (7)(e)(ii)(A); and
3716 (D) the rate of the tax described in Subsection (7)(e)(ii)(A).
- 3717 (f)(i) If the billing period for a transaction begins before the effective date of the
3718 enactment of the tax under Subsection (1), the enactment of the tax takes effect on
3719 the first day of the first billing period that begins on or after the effective date of
3720 the enactment of the tax.
- 3721 (ii) The repeal of a tax applies to a billing period if the billing statement for the
3722 billing period is produced on or after the effective date of the repeal of the tax
3723 imposed under Subsection (1).
- 3724 (g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
3725 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
3726 described in Subsection (7)(e)(i) takes effect:
3727 (A) on the first day of a calendar quarter; and
3728 (B) beginning 60 days after the effective date of the enactment or repeal under
3729 Subsection (7)(e)(i).
- 3730 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
3731 the commission may by rule define the term "catalogue sale."
- 3732 Section 25. Section **59-12-1401** is amended to read:
- 3733 **59-12-1401 (Effective 11/06/25). Purpose statement -- Definitions -- Scope of part.**
- 3734 (1) In relation to the tax imposed by this part, the legislative findings described in Section
3735 59-12-701 apply similarly to cities and towns as the findings apply to counties.

- (2) The definitions of Section 59-12-702 are incorporated into this part.
- (3) This part applies only to a city or town that is located within a county of the second, third, fourth, fifth, or sixth class as designated in Section ~~[17-50-501]~~ 17-60-104.
- Section 26. Section **59-12-2202** is amended to read:
- 59-12-2202 (Effective 11/06/25). Definitions.**
- As used in this part:
- (1) "Airline" means the same as that term is defined in Section 59-2-102.
- (2) "Airport facility" means the same as that term is defined in Section 59-12-602.
- (3) "Airport of regional significance" means an airport identified by the Federal Aviation Administration in the most current National Plan of Integrated Airport Systems or an update to the National Plan of Integrated Airport Systems.
- (4) "Annexation" means an annexation to:
- (a) a county under ~~[Title 17, Chapter 2, County Consolidations and Annexations]~~ Title 17, Chapter 61, Part 2, Consolidation of Counties, or Part 3, County Annexation; or
- (b) a city or town under Title 10, Chapter 2, Part 4, Annexation.
- (5) "Annexing area" means an area that is annexed into a county, city, or town.
- (6) "Class A road" means the same as that term is described in Section 72-3-102.
- (7) "Class B road" means the same as that term is described in Section 72-3-103.
- (8) "Class C road" means the same as that term is described in Section 72-3-104.
- (9) "Class D road" means the same as that term is described in Section 72-3-105.
- (10) "Council of governments" means the same as that term is defined in Section 72-2-117.5.
- (11) "Eligible political subdivision" means a political subdivision that:
- (a) provides public transit services;
- (b) is not a public transit district; and
- (c) is not annexed into a public transit district.
- (12) "Fixed guideway" means the same as that term is defined in Section 59-12-102.
- (13) "Large public transit district" means the same as that term is defined in Section 17B-2a-802.
- (14) "Major collector highway" means the same as that term is defined in Section 72-4-102.5.
- (15) "Metropolitan planning organization" means the same as that term is defined in Section 72-1-208.5.
- (16) "Minor arterial highway" means the same as that term is defined in Section 72-4-102.5.
- (17) "Minor collector road" means the same as that term is defined in Section 72-4-102.5.

- 3770 (18) "Principal arterial highway" means the same as that term is defined in Section
3771 72-4-102.5.
- 3772 (19) "Public transit" means the same as that term is defined in Section 17B-2a-802.
- 3773 (20) "Public transit district" means the same as that term is defined in Section 17B-2a-802.
- 3774 (21) "Public transit innovation grant" means the same as that term is defined in Section
3775 72-2-401.
- 3776 (22) "Public transit provider" means a public transit district or an eligible political
3777 subdivision.
- 3778 (23) "Public transit service" means a service provided as part of public transit.
- 3779 (24) "Regionally significant transportation facility" means:
- 3780 (a) in a county of the first or second class:
- 3781 (i) a principal arterial highway;
- 3782 (ii) a minor arterial highway;
- 3783 (iii) a fixed guideway that:
- 3784 (A) extends across two or more cities or unincorporated areas; or
- 3785 (B) is an extension to an existing fixed guideway; or
- 3786 (iv) an airport of regional significance; or
- 3787 (b) in a county of the second class that is not part of a large public transit district, or in a
3788 county of the third, fourth, fifth, or sixth class:
- 3789 (i) a principal arterial highway;
- 3790 (ii) a minor arterial highway;
- 3791 (iii) a major collector highway;
- 3792 (iv) a minor collector road; or
- 3793 (v) an airport of regional significance.
- 3794 (25) "State highway" means a highway designated as a state highway under Title 72,
3795 Chapter 4, Designation of State Highways Act.
- 3796 (26)(a) Subject to Subsection (26)(b), "system for public transit" means the same as the
3797 term "public transit" is defined in Section 17B-2a-802.
- 3798 (b) "System for public transit" includes:
- 3799 (i) the following costs related to public transit:
- 3800 (A) maintenance costs; or
- 3801 (B) operating costs;
- 3802 (ii) a fixed guideway;
- 3803 (iii) a park and ride facility;

- 3804 (iv) a passenger station or passenger terminal;
- 3805 (v) a right-of-way for public transit; or
- 3806 (vi) the following that serve a public transit facility:
 - 3807 (A) a maintenance facility;
 - 3808 (B) a platform;
 - 3809 (C) a repair facility;
 - 3810 (D) a roadway;
 - 3811 (E) a storage facility;
 - 3812 (F) a utility line; or
 - 3813 (G) a facility or item similar to those described in Subsections (26)(b)(vi)(A)
 - 3814 through (F).

3815 Section 27. Section **63A-3-509** is amended to read:

3816 **63A-3-509 (Effective 11/06/25). Suspension of interest on certain accounts**
 3817 **receivable during and subsequent to incarceration.**

3818 Beginning on January 1, 2027, unless prohibited by another provision of law or a court
 3819 order, or unless an account receivable contains restitution as defined in Section 77-38b-102,
 3820 the office shall, upon receipt of a notification from a county jail in accordance with Section [
 -3821 ~~17-22-35~~] 17-72-803 or a notification from the Department of Corrections in accordance with
 3822 Subsection 64-13-23(9), suspend the accrual of interest on an individual's accounts receivable
 3823 under Subsection 63A-3-502(4)(g):

- 3824 (1) during any period that the individual is incarcerated in a county jail or a state prison, if
- 3825 the period is 90 or more consecutive days; and
- 3826 (2) for a period of 180 days after the day on which the individual is released from a period
- 3827 of incarceration as described in Subsection (1).

3828 Section 28. Section **63A-5b-807** is amended to read:

3829 **63A-5b-807 (Effective 11/06/25) (Repealed 01/01/27). Eminent domain of**
 3830 **unincorporated city owned land.**

3831 (1) As used in this section:

- 3832 (a) "County of the first class" means a county that is classified by population as a county
- 3833 of the first class under Section [~~17-50-501~~] 17-60-104.
- 3834 (b) "Unincorporated land" means land that before January 1, 2025, was not within the
- 3835 boundaries of a city.

3836 (2) The division may exercise eminent domain, consistent with the procedures described in
 3837 Title 78B, Chapter 6, Part 5, Eminent Domain, to condemn unincorporated land for the

public use of constructing a new facility on the land for homelessness services provided by, or under contract with, the state if the land is owned by a city that is the seat of government for a county of the first class.

- (3) The division may consult with the Department of Transportation for assistance in performing the division's duties under Subsection (2).

Section 29. Section **63A-9-701** is amended to read:

63A-9-701 (Effective 11/06/25). Subscription to motor pool by certain local government entities.

- (1) The following local government entities may subscribe to the central motor pool service provided by the division subject to the conditions established in Subsection (2):

- (a) local health departments as defined in Title 26A, Chapter 1, Part 1, Local Health Department Act;
- (b) local substance abuse authorities as defined in Section ~~[17-43-201]~~ 17-77-201;
- (c) local area agencies, as authorized by Section 26B-6-104, or their subcontractors who are local governmental or public entities; and
- (d) local mental health authorities as defined in Section ~~[17-43-301]~~ 17-77-301.

- (2) The local government entities outlined in Subsection (1) may subscribe to the central motor pool service provided by the division only if:

- (a) the director of the local government entity determines it will result in substantial cost savings or increased efficiency to the local government entity; and
- (b) the central motor pool has sufficient vehicles available.

Section 30. Section **63A-15-102** is amended to read:

63A-15-102 (Effective 11/06/25). Definitions.

- (1) "Commission" means the Political Subdivisions Ethics Review Commission established in Section 63A-15-201.
- (2) "Complainant" means a person who files a complaint in accordance with Section 63A-15-501.
- (3) "Ethics violation" means a violation of:
 - (a) Title 10, Chapter 3, Part 13, Municipal Officers' and Employees' Ethics Act;
 - (b) ~~[Title 17, Chapter 16a, County Officers and Employees Disclosure Act]~~ Title 17, Chapter 70, Part 5, Disclosure Duties Applicable to All County Officers; or
 - (c) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.
- (4) "Local political subdivision ethics commission" means an ethics commission established by a political subdivision within the political subdivision or with another

political subdivision by interlocal agreement in accordance with Section 63A-15-103.

(5) "Political subdivision" means a county, municipality, school district, community reinvestment agency, special district, special service district, an entity created by an interlocal agreement adopted under Title 11, Chapter 13, Interlocal Cooperation Act, a local building authority, or any other governmental subdivision or public corporation.

(6)(a) "Political subdivision employee" means a person who is:

(i)(A) in a municipality, employed as a city manager or non-elected chief executive on a full or part-time basis; or

(B) employed as the non-elected chief executive by a political subdivision other than a municipality on a full or part-time basis; and

(ii) subject to:

(A) Title 10, Chapter 3, Part 13, Municipal Officers' and Employees' Ethics Act;

(B) ~~[Title 17, Chapter 16a, County Officers and Employees Disclosure Act]~~ Title 17, Chapter 70, Part 5, Disclosure Duties Applicable to All County Officers; or

(C) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.

(b) "Political subdivision employee" does not include:

(i) a person who is a political subdivision officer;

(ii) an employee of a state entity; or

(iii) a legislative employee as defined in Section 67-16-3.

(7) "Political subdivision governing body" means:

(a) for a county, the county legislative body as defined in Section 68-3-12.5;

(b) for a municipality, the council of the city or town;

(c) for a school district, the local board of education described in Section 53G-4-201;

(d) for a community reinvestment agency, the agency board described in Section 17C-1-203;

(e) for a special district, the board of trustees described in Section 17B-1-301;

(f) for a special service district:

(i) the legislative body of the county, city, or town that established the special service district, if no administrative control board has been appointed under Section 17D-1-301; or

(ii) the administrative control board of the special service district, if an administrative control board has been appointed under Section 17D-1-301;

(g) for an entity created by an interlocal agreement, the governing body of an interlocal entity, as defined in Section 11-13-103;

- 3906 (h) for a local building authority, the governing body, as defined in Section 17D-2-102,
3907 that creates the local building authority; or
3908 (i) for any other governmental subdivision or public corporation, the board or other body
3909 authorized to make executive and management decisions for the subdivision or public
3910 corporation.

3911 (8)(a) "Political subdivision officer" means a person elected in a political subdivision
3912 who is subject to:

- 3913 (i) Title 10, Chapter 3, Part 13, Municipal Officers' and Employees' Ethics Act;
3914 (ii) ~~[Title 17, Chapter 16a, County Officers and Employees Disclosure Act]~~ Title 17,
3915 Chapter 70, Part 5, Disclosure Duties Applicable to All County Officers; or
3916 (iii) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.

3917 (b) "Political subdivision officer" does not include:

- 3918 (i) a person elected or appointed to a state entity;
3919 (ii) the governor;
3920 (iii) the lieutenant governor;
3921 (iv) a member or member-elect of either house of the Legislature; or
3922 (v) a member of Utah's congressional delegation.

3923 (9) "Respondent" means a person who files a response in accordance with Section
3924 63A-15-604.

3925 Section 31. Section **63A-15-103** is amended to read:

3926 **63A-15-103 (Effective 11/06/25). Local ethics commission permitted -- Filing**
3927 **requirements.**

3928 (1) A political subdivision, other than a municipality described in Section 10-3-1311, a
3929 county described in Section ~~[17-16a-11]~~ 17-70-511, or a school district may establish a
3930 local political subdivision ethics commission within the political subdivision to review a
3931 complaint against a political subdivision officer or employee subject to Title 67, Chapter
3932 16, Utah Public Officers' and Employees' Ethics Act.

3933 (2) A political subdivision other than a school district may enter into an interlocal
3934 agreement with another political subdivision, in accordance with Title 11, Chapter 13,
3935 Interlocal Cooperation Act, to establish a local political subdivision ethics commission
3936 to review a complaint against a political subdivision officer or employee subject to Title
3937 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.

3938 (3)(a) A person filing a complaint for an ethics violation of Title 67, Chapter 16, Utah
3939 Public Officers' and Employees' Ethics Act, shall file the complaint with:

- 3940 (i) a local political subdivision ethics commission, if the political subdivision has
 3941 established a local political subdivision ethics commission under Subsection (1) or
 3942 (2); or
 3943 (ii) the commission if the political subdivision has not established a local political
 3944 subdivision ethics commission or is a school district.
- 3945 (b) A political subdivision that receives a complaint described in Subsection (3)(a) may:
- 3946 (i) accept the complaint if the political subdivision has established a local political
 3947 subdivision ethics commission in accordance with Subsection (1) or (2); or
 3948 (ii) forward the complaint to the commission:
- 3949 (A) regardless of whether the political subdivision has established a local political
 3950 subdivision ethics commission;
- 3951 (B) if the political subdivision has not established a local political subdivision
 3952 ethics commission; or
 3953 (C) if the complaint is regarding a member of a local school board as defined in
 3954 Section 53E-1-102.

3955 Section 32. Section **63A-15-301** is amended to read:

3956 **63A-15-301 (Effective 11/06/25). Authority to review complaint -- Grounds for**
 3957 **complaint -- Limitations on filings.**

- 3958 (1) Subject to the requirements of this chapter and Section 10-3-1311 or ~~[17-16a-11]~~
 3959 17-70-511, the commission is authorized to review an ethics complaint against a
 3960 political subdivision officer or employee if the complaint alleges:
- 3961 (a) if the applicable political subdivision is a municipality, an ethics violation of Title
 3962 10, Chapter 3, Part 13, Municipal Officers' and Employees' Ethics Act by:
- 3963 (i) a city manager or non-elected chief executive; or
 3964 (ii) an elected officer, as defined in Section 10-3-1303;
- 3965 (b) if the applicable political subdivision is a county, an ethics violation of ~~[Title 17,~~
 3966 ~~Chapter 16a, County Officers and Employees Disclosure Act]~~ Title 17, Chapter 70,
 3967 Part 5, Disclosure Duties Applicable to All County Officers by:
- 3968 (i) an appointed officer, as defined in Section ~~[17-16a-3]~~ 17-70-501;
 3969 (ii) an elected officer, as defined in Section ~~[17-16a-3]~~ 17-70-501; or
 3970 (iii) an employee subject to ~~[Title 17, Chapter 16a, County Officers and Employees~~
 3971 ~~Disclosure Act]~~ Title 17, Chapter 70, Part 5, Disclosure Duties Applicable to All
 3972 County Officers; or
 3973 (c) for a political subdivision officer or employee other than a municipal officer or

3974 employee described in Subsection (1)(a) or a county officer or employee described in
3975 Subsection (1)(b), an ethics violation of Title 67, Chapter 16, Utah Public Officers'
3976 and Employees' Ethics Act.

3977 (2) A complaint described in Subsection (1) shall be filed in accordance with the time limit
3978 provisions, if any, of the applicable part or chapter.

3979 (3)(a) A complaint may not contain an allegation if that allegation and the general facts
3980 and circumstances supporting that allegation have been previously reviewed by a
3981 municipal ethics commission established under Section 10-3-1311, a county ethics
3982 commission established under Section ~~[17-16a-11]~~ 17-70-511, or a local political
3983 subdivision ethics commission established under Section 63A-15-103, as applicable,
3984 or the commission unless:

3985 (i) the allegation was previously reviewed and dismissed by the commission under
3986 Section 63A-15-602 or 63A-15-701;
3987 (ii) the allegation is accompanied by material facts or circumstances supporting the
3988 allegation that were not raised or pled to the commission; and
3989 (iii) the allegation and the general facts and circumstances supporting that allegation
3990 have only been reviewed by the commission in accordance with Section
3991 63A-15-701 on one previous occasion.

3992 (b) The commission may not review a complaint that is currently before:

3993 (i) a municipal ethics commission established under Section 10-3-1311;
3994 (ii) a county ethics commission established under Section ~~[17-16a-11]~~ 17-70-511; or
3995 (iii) a local political subdivision ethics commission established under Section
3996 63A-15-103.

3997 (c) If an allegation in the complaint does not comply with the requirements of
3998 Subsection (3)(a) or (b), the allegation shall be summarily dismissed with prejudice
3999 by:

4000 (i) the chair when reviewing the complaint under Section 63A-15-601; or
4001 (ii) the commission, when reviewing the complaint under Section 63A-15-602 or
4002 63A-15-701.

4003 (4) A complaint against a political subdivision officer or employee may not allege a
4004 violation by the political subdivision officer or employee for an act by an individual
4005 under the authority of the political subdivision officer or employee, unless the complaint
4006 evidences that the political subdivision officer or employee:

4007 (a) encouraged, condoned, or ordered the act;

(b)(i) before the individual engaged in the act, knew or should have known that the individual was likely to engage in the act; and

(ii) failed to take appropriate action to prevent the act;

(c)(i) while the individual engaged in the act, knew or should have known that the individual was engaging in the act; and

(ii) failed to take appropriate action to stop the act; or

(d)(i) after the individual engaged in the act, knew or should have known that the individual engaged in the act; and

(ii) failed to take appropriate action in response to the act.

(5) A complaint against a political subdivision officer or employee may not allege a violation by the political subdivision officer or employee for an individual under the authority of the political subdivision officer or employee failing to act, unless the complaint evidences that the political subdivision officer or employee:

(a) encouraged, condoned, or ordered the failure to act;

(b)(i) before the individual failed to act, knew or should have known that the individual was likely to fail to act; and

(ii) failed to take appropriate action to prevent the failure to act;

(c)(i) while the individual was failing to act, knew or should have known that the individual was failing to act; and

(ii) failed to take appropriate action to prevent the failure to act; or

(d)(i) after the individual failed to act, knew or should have known that the individual failed to act; and

(ii) failed to take appropriate action in response to the failure to act.

Section 33. Section **63A-15-302** is amended to read:

63A-15-302 (Effective 11/06/25). General powers -- Jurisdiction.

(1) The commission has jurisdiction only over an individual who is a political subdivision officer or employee.

(2) The commission shall dismiss an ethics complaint if:

(a) the respondent resigns or is terminated from the political subdivision; or

(b) except as provided in Subsection (3):

(i) the respondent is charged with a criminal violation of:

(A) Title 10, Chapter 3, Part 13, Municipal Officers' and Employees' Ethics Act;

(B) ~~[Title 17, Chapter 16a, County Officers and Employees Disclosure Act]~~ Title

17, Chapter 70, Part 5, Disclosure Duties Applicable to All County Officers; or

(C) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act; and

(ii) the facts and allegations presented in the ethics complaint assert the same or similar facts and allegations as those asserted in the criminal charges.

(3) If an ethics complaint asserts an ethics violation in addition to a criminal violation described in Subsection (2)(b), the commission shall:

(a) dismiss an allegation described in Subsection (2)(b)(ii); and

(b) proceed with any remaining allegation in the complaint.

Section 34. Section **63A-15-501** is amended to read:

63A-15-501 (Effective 11/06/25). Ethics complaints -- Who may file -- Form.

(1)(a) Notwithstanding any other provision, the following may file a complaint, subject to the requirements of Subsections (1)(b) and (c) and Section 63A-15-301, against a political subdivision officer or employee:

(i) two or more registered voters who reside within the boundaries of a political subdivision;

(ii) two or more registered voters who pay a fee or tax to a political subdivision; or

(iii) one or more registered voters who reside within the boundaries of a political subdivision and one or more registered voters who pay a fee or tax to the political subdivision.

(b) A person described in Subsection (1)(a) may not file a complaint unless at least one person described in Subsection (1)(a)(i), (ii), or (iii) has actual knowledge of the facts and circumstances supporting the alleged ethics violation.

(c) A complainant may file a complaint only against an individual who, on the date that the complaint is filed, is serving as a political subdivision officer or is a political subdivision employee.

(2)(a) The commission shall post, on the state's website, a conspicuous and clearly identified link to the name and address of an individual authorized to accept a complaint on behalf of the commission.

(b) A complainant shall file a complaint with the individual described in Subsection (2)(a).

(c) An individual may not file a complaint during the 60 calendar days immediately preceding:

(i) a regular primary election, if the accused political subdivision officer is a candidate in the primary election; or

(ii) a regular general election in which an accused political subdivision officer is a

candidate, unless the accused political subdivision officer is unopposed in the election.

(3) A complainant shall ensure that each complaint filed under this section is in writing and contains the following information:

(a) the name and position of the political subdivision officer or employee alleged to be in violation;

(b) the name, address, and telephone number of each individual who is filing the complaint;

(c) a description of each alleged ethics violation, as applicable of:

(i) Title 10, Chapter 3, Part 13, Municipal Officers' and Employees' Ethics Act;

(ii) ~~[Title 17, Chapter 16a, County Officers and Employees Disclosure Act]~~ Title 17, Chapter 70, Part 5, Disclosure Duties Applicable to All County Officers; or

(iii) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act;

(d) include for each alleged ethics violation:

(i) a reference to the section of the code alleged to have been violated;

(ii) the name of the complainant who has actual knowledge of the facts and circumstances supporting each allegation; and

(iii) with reasonable specificity, the facts and circumstances supporting each allegation, which shall be provided by:

(A) copies of official records or documentary evidence; or

(B) one or more affidavits that include the information required in Subsection (4);

(e) a list of the witnesses that a complainant wishes to have called, including for each witness:

(i) the name, address, and, if available, one or more telephone numbers of the witness;

(ii) a brief summary of the testimony to be provided by the witness; and

(iii) a specific description of any documents or evidence a complainant desires the witness to produce;

(f) a statement that each complainant:

(i) has reviewed the allegations contained in the complaint and the sworn statements and documents attached to the complaint;

(ii) believes that the complaint is submitted in good faith and not for any improper purpose such as for the purpose of harassing the respondent, causing unwarranted harm to the respondent's reputation, or causing unnecessary expenditure of public funds; and

4110 (iii) believes the allegations contained in the complaint to be true and accurate; and
4111 (g) the signature of each complainant.

4112 (4) An affidavit described in Subsection (3)(d)(iii)(B) shall include:

- 4113 (a) the name, address, and telephone number of the signer;
4114 (b) a statement that the signer has actual knowledge of the facts and circumstances
4115 alleged in the affidavit;
4116 (c) the facts and circumstances testified by the signer;
4117 (d) a statement that the affidavit is believed to be true and correct and that false
4118 statements are subject to penalties of perjury; and
4119 (e) the signature of the signer.

4120 Section 35. Section **63A-15-701** is amended to read:

4121 **63A-15-701 (Effective 11/06/25). Commission review of ethics violation.**

4122 (1) The scope of a review by the commission is limited to an alleged ethics violation stated
4123 in a complaint that has not been previously dismissed under Section 63A-15-602.

4124 (2)(a) Before holding the meeting for review of the complaint, the commission chair
4125 may schedule a separate meeting of the commission for the purposes of:

- 4126 (i) hearing motions or arguments from the parties, including hearing motions or
4127 arguments relating to dismissal of a complaint, admission of evidence, or
4128 procedures;
4129 (ii) holding a vote of the commission, with or without the attendance of the parties,
4130 on procedural or commission business matters relating to a complaint; or
4131 (iii) reviewing a complaint, with or without the attendance of the parties, to determine
4132 if the complaint should be dismissed in whole or in part, by means of a majority
4133 vote of the commission, because the complaint pleads facts or circumstances
4134 against a political subdivision officer or employee that have already been
4135 reviewed by, as provided in Section 63A-15-301, the commission, a municipal
4136 ethics commission established in accordance with Section 10-3-1311, a county
4137 ethics commission established in accordance with Section ~~[17-16a-11]~~ 17-70-511,
4138 or a local political subdivision ethics commission established in accordance with
4139 Section 63A-15-103.

4140 (b) Notwithstanding Section 63A-15-603, the commission may, by a majority vote,
4141 change the date of the meeting for review of the complaint in order to accommodate:

- 4142 (i) a meeting authorized under Subsection (2)(a); or
4143 (ii) necessary scheduling requirements.

- 4144 (3)(a) The commission shall comply with the Utah Rules of Evidence except where the
4145 commission determines, by majority vote, that a rule is not compatible with the
4146 requirements of this chapter.
- 4147 (b) The chair shall make rulings on admissibility of evidence consistent with the
4148 provisions of Section 63A-15-402.
- 4149 (4)(a) A meeting or hearing authorized in this part is open to the public except as
4150 provided in Section 52-4-204.
- 4151 (b) The following individuals may be present during the presentation of testimony and
4152 evidence to the commission:
- 4153 (i) the complainant;
- 4154 (ii) the complainant's counsel, if applicable;
- 4155 (iii) the respondent;
- 4156 (iv) the respondent's counsel, if applicable;
- 4157 (v) members of the commission;
- 4158 (vi) staff to the commission;
- 4159 (vii) a witness, while testifying before the commission; and
- 4160 (viii) necessary security personnel.
- 4161 (c) The commission may, in accordance with Section 52-4-204, close a meeting to:
- 4162 (i) seek or obtain legal advice on legal, evidentiary, or procedural matters; or
- 4163 (ii) conduct deliberations to reach a decision on the complaint.
- 4164 (5) If a majority of the commission determines that a continuance is necessary to obtain
4165 further evidence and testimony, to accommodate administrative needs, or to
4166 accommodate the attendance of commission members, witnesses, or a party, the
4167 commission shall:
- 4168 (a) adjourn and continue the meeting to a future date and time after notice to the parties;
4169 and
- 4170 (b) establish that future date and time by majority vote.
- 4171 (6) A record, as defined in Section 63G-2-103, created by the commission under this part,
4172 reviewed by the commission under this part, or received by the commission under this
4173 part, is a public record, as defined in Section 63G-2-103.
- 4174 Section 36. Section **63A-16-505** is amended to read:
- 4175 **63A-16-505 (Effective 11/06/25). Utah Geospatial Resource Center.**
- 4176 (1) There is created the Utah Geospatial Resource Center as part of the division.
- 4177 (2) The center shall:

- 4178 (a) provide geographic information system services to state agencies under rules made
4179 under Section 63A-16-104 and policies established by the office;
- 4180 (b) provide geographic information system services to federal government, local
4181 political subdivisions, and private persons under rules and policies established by the
4182 office;
- 4183 (c) manage the State Geographic Information Database; and
- 4184 (d) establish standard format, lineage, and other requirements for the database.
- 4185 (3)(a) There is created a position of surveyor within the center.
- 4186 (b) The surveyor under this Subsection (3) shall:
- 4187 (i) be licensed as a professional land surveyor under Title 58, Chapter 22,
4188 Professional Engineers and Professional Land Surveyors Licensing Act;
- 4189 (ii) provide technical support to the office of lieutenant governor in the lieutenant
4190 governor's evaluation under Section 67-1a-6.5 of a proposed boundary action, as
4191 defined in Section [~~17-23-20~~] 17-73-101;
- 4192 (iii) as requested by a county surveyor, provide technical assistance to the county
4193 surveyor with respect to the county surveyor's responsibilities under Section [~~17-23-20~~] 17-73-507;
- 4194
- 4195 (iv) fulfill the duties described in Section [~~17-50-105~~] 17-61-102, if engaged to do so
4196 as provided in that section;
- 4197 (v) assist the State Tax Commission in processing and quality assurance of boundary
4198 descriptions or maps into digital format for inclusion in the State Geographic
4199 Information Database;
- 4200 (vi) coordinate with county recorders and surveyors to create a statewide parcel layer
4201 in the State Geographic Information Database containing parcel boundary, parcel
4202 identifier, parcel address, owner type, and county recorder contact information;
4203 and
- 4204 (vii) facilitate and integrate the collection efforts of local government and federal
4205 agencies for data collection to densify and enhance the statewide Public Land
4206 Survey System reference network in the State Geographic Information Database.
- 4207 (4) The office may:
- 4208 (a) make rules and establish policies to govern the center and the center's operations; and
4209 (b) set fees for the services provided by the center.
- 4210 (5) The state may not sell information obtained from counties under Subsection (3)(b)(v).
- 4211 Section 37. Section **63A-16-509** is amended to read:

63A-16-509 (Effective 11/06/25). Monument Replacement and Restoration Committee.

(1) As used in this section:

- (a) "Committee" means the Monument Replacement and Restoration Committee created in this section.
- (b) "Corner" means the same as that term is defined in Section ~~[17-23-17.5]~~ 17-73-101.
- (c) "Monument" means the same as that term is defined in Section ~~[17-23-17.5]~~ 17-73-101.

(2)(a) There is created the Monument Replacement and Restoration Committee composed of the following seven members:

- (i) five members appointed by an organization or association that represents Utah counties:
 - (A) that have knowledge and understanding of the Public Land Survey System; and
 - (B) who each represents a different county; and
- (ii) two members, appointed by the center, who have a knowledge and understanding of the Public Land Survey System.

(b)(i) Except as provided in Subsection (2)(b)(ii), a member appointed to the committee is appointed for a four-year term.

- (ii) The director of the center shall, at the time an entity appoints or reappoints an individual to serve on the committee, adjust the length of the appointed individual's term, as necessary, to ensure that the terms of committee members are staggered so that approximately half of the committee members are appointed every two years.

(iii) When a vacancy occurs on the committee for any reason, the replacement appointee shall serve on the committee for the unexpired term.

(c) The committee shall elect one committee member to serve as chair of the committee for a term of two years.

(d) A majority of the committee constitutes a quorum, and the action of a majority of a quorum constitutes the action of the committee.

(e)(i) The center shall provide staff support to the committee.

- (ii) An individual who is a member of the committee may not serve as staff to the committee.

(f) A member of the committee may not receive compensation for the member's service

4246 on the committee.

4247 (g) The committee may adopt bylaws to govern the committee's operation.

4248 (3)(a) The committee shall administer a grant program to assist counties in maintaining
4249 and protecting corners or monuments.

4250 (b) A county wishing to receive a grant under the program described in Subsection (3)(a)
4251 shall submit to the committee an application that:

4252 (i) identifies one or more monuments in the county that are in need of protection or
4253 rehabilitation;

4254 (ii) establishes a plan that is consistent with federal law or rule to protect or
4255 rehabilitate each monument identified under Subsection (3)(b)(i); and

4256 (iii) requests a specific amount of funding to complete the plan established under
4257 Subsection (3)(b)(ii).

4258 (c) The committee shall:

4259 (i) adopt criteria to:

4260 (A) evaluate whether a monument identified by a county under Subsection (3)(b)(i)
4261 needs protection or rehabilitation; and

4262 (B) identify which monuments identified by a county under Subsection (3)(b)(i)
4263 have the greatest need of protection or rehabilitation;

4264 (ii) evaluate each application submitted by a county under Subsection (3)(b) using the
4265 criteria adopted by the committee under Subsection (3)(c)(i);

4266 (iii) subject to sufficient funding and Subsection (3)(d), award grants to counties
4267 whose applications are most favorably evaluated under Subsection (3)(c)(ii); and

4268 (iv) establish a date by which a county awarded a grant under Subsection (3)(c)(iii)
4269 shall report back to the committee.

4270 (d) The committee may not award a grant to a county under this section in an amount
4271 greater than \$100,000.

4272 (4) A county that is awarded a grant under this section shall:

4273 (a) document the work performed by the county, pursuant to the plan established by the
4274 county under Subsection (3)(b)(ii), to protect or rehabilitate a monument; and

4275 (b) before the date established under Subsection (3)(c)(iv), report to the committee on
4276 the work performed by the county.

4277 (5)(a) If the committee has not expended all of the funds appropriated to the committee
4278 by the Legislature for the fulfillment of the committee's duties under this section
4279 before December 31, 2017, the committee shall disburse any remaining funds equally

among all counties that have established a~~[-dedicated monument]~~ preservation fund by ordinance as provided in Section ~~[17-23-19]~~ 17-63-710.

(b) A county to which the center has disbursed funds under Subsection (5)(a) shall:

(i) deposit the funds into the county's ~~[monument]~~ preservation fund; and

(ii) expend the funds, in consultation with the committee, for the maintenance and preservation of monuments in the county.

Section 38. Section **63A-16-1002** is amended to read:

63A-16-1002 (Effective 11/06/25). Public safety portal.

- (1) The commission shall oversee the creation and management of a public safety portal for information and data required to be reported to the commission and accessible to all criminal justice agencies in the state.
- (2) The division shall assist with the development and management of the public safety portal.
- (3) The division, in collaboration with the commission, shall create:
 - (a) master standards and formats for information submitted to the public safety portal;
 - (b) a gateway, bridge, website, or other method for reporting entities to provide the information;
 - (c) a master data management index or system to assist in the retrieval of information from the public safety portal;
 - (d) a protocol for accessing information in the public safety portal that complies with state privacy regulations; and
 - (e) a protocol for real-time audit capability of all data accessed from the public safety portal by participating data source, data use entities, and regulators.
- (4) The public safety portal shall be the repository for the statutorily required data described in:
 - (a) Section 13-53-111, ~~[recidivism]~~ Recidivism reporting requirements;
 - (b) Section ~~[17-22-32]~~ 17-72-408, ~~[county]~~ County jail reporting requirements;
 - (c) Section ~~[17-55-201]~~ 17E-2-201, Criminal Justice Coordinating Councils reporting;
 - (d) Section 26B-1-427, Alcohol Abuse Tracking Committee;
 - (e) Section 41-6a-511, ~~[courts]~~ Courts to collect and maintain data;
 - (f) Section 53-10-118, ~~[regarding]~~ Regarding driving under the influence data;
 - (g) Section 53-25-301, ~~[reporting]~~ Reporting requirements for reverse-location warrants;
 - (h) Section 53-25-202, ~~[sexual]~~ Sexual assault offense reporting requirements for law enforcement agencies;

- (i) Section 53E-3-516, [~~school~~] School disciplinary and law enforcement action report;
- (j) Section 53-25-501, [~~reporting~~] Reporting requirements for seized firearms;
- (k) Section 53-25-502, [~~law~~] Law enforcement agency reporting requirements for certain firearm data;
- (l) Section 63M-7-214, [~~law~~] Law enforcement agency grant reporting;
- (m) Section 63M-7-216, [~~prosecutorial~~] Prosecutorial data collection;
- (n) Section 63M-7-216.1, [~~prosecutorial~~] Prosecutorial data collection regarding certain prosecutions, dismissals, and declinations to prosecute;
- (o) Section 63M-7-220, [~~domestic~~] Domestic violence data collection;
- (p) Section 64-14-204, [~~supervision~~] Supervision of sentenced offenders placed in community;
- (q) Section 64-13-25, [~~standards~~] Standards for programs;
- (r) Section 64-13-45, [~~department~~] Department reporting requirements;
- (s) Section 64-13e-104, [~~county~~] County correctional facility reimbursement program for state probationary inmates and state parole inmates;
- (t) Section 77-7-8.5, [~~use~~] Use of tactical groups;
- (u) Section 77-11b-404, [~~forfeiture~~] Forfeiture reporting requirements;
- (v) Section 77-20-103, [~~release~~] Release data requirements;
- (w) Section 77-22-2.5, [~~court~~] Court orders for criminal investigations;
- (x) Section 78A-2-109.5, [~~court~~] Court data collection on criminal cases;
- (y) Section 80-6-104, [~~data~~] Data collection on offenses committed by minors; and
- (z) any other statutes that require the collection of specific data and the reporting of that data to the commission.
- (5) Before October 1, 2025, the commission shall report all data collected to the Law Enforcement and Criminal Justice Interim Committee.
- (6) The commission may:
- (a) enter into contracts with private or governmental entities to assist entities in complying with the data reporting requirements of Subsection (4); and
- (b) [~~adopt~~] make, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, rules to administer this section, including establishing requirements and procedures for collecting the data described in Subsection (4).
- Section 39. Section **63C-30-202** is amended to read:
- 63C-30-202 (Effective 11/06/25). Duties of the board -- Reporting.**
- (1) The board shall:

- 4348 (a) subject to Subsection (2), make rules that establish statewide standards for county
4349 recorders as the board deems necessary to reduce or eliminate inconsistencies,
4350 including rules for:
- 4351 (i) the protection of recorded documents and records in a county recorder's custody,
4352 including appropriate methods for obtaining copies of a public record under
4353 Section ~~[17-21-19]~~ 17-71-405, and the supervision of individuals who search and
4354 make copies of the public record;
- 4355 (ii) the electronic submission of plats, records, and other documents to a county
4356 recorder's office;
- 4357 (iii) the protection of privacy interests in the case of documents and records in a
4358 county recorder's custody; and
- 4359 (iv) the formatting, recording, and redaction of documents and records in a county
4360 recorder's custody; and
- 4361 (b) promote uniformity throughout the state with respect to the services provided by a
4362 county recorder.

4363 (2)(a) The rules under Subsection (1)(a) shall:

- 4364 (i) be made in accordance with Title 63G, Chapter 3, Utah Administrative
4365 Rulemaking Act; and
- 4366 (ii) be consistent with applicable state law, including:
- 4367 (A) ~~[Title 17, Chapter 21, Recorder]~~ Title 17, Chapter 71, County Recorder;
- 4368 ~~[(B) Title 17, Chapter 21a, Uniform Real Property Electronic Recording Act;]~~
- 4369 ~~[(C)] (B)~~ Title 46, Chapter 4, Uniform Electronic Transactions Act; and
- 4370 ~~[(D)] (C)~~ Title 57, Real Estate.

- 4371 (b) The rules under Subsection (1)(a) may not require a county recorder to expend any
4372 additional funds.

4373 (3) On or before October 1 of each year, the board shall submit a written report to the
4374 Political Subdivisions Interim Committee and the Business and Labor Interim
4375 Committee that includes:

- 4376 (a) information regarding the operations and activities of the board; and
- 4377 (b) any recommendations for legislation related to the services provided by county
4378 recorders, including recommendations for modification of the fees established in
4379 Section ~~[17-21-18.5]~~ 17-71-407.

4380 Section 40. Section **63G-1-704** is amended to read:

4381 **63G-1-704 (Effective 11/06/25). Display of flags on government property --**

Indemnification -- Severability.

(1) As used in this section:

- (a) "Display" means, in regards to a flag, to place a flag in a prominent location on government property where the flag is easily visible.
- (b) "Flag" means a usually rectangular piece of fabric with a specific design that symbolizes a location, government entity, or cause.
- (c) "Government entity" means:
 - (i) any local government entity, as defined in Section 63A-5b-901, including a school within the public education system; or
 - (ii) any state agency, as defined in Section 63A-5b-901.
- (d) "Government property" means any property under the ownership or control of a government entity.
- (e) "LEA governing board" means the same as that term is defined in Section 53E-1-102.

(2) Except as provided in Subsection (3), a government entity, or an employee of a school district or school within the public education system acting within the employee's official duties, may not:

- (a) display a flag in or on the grounds of government property; or
- (b) display an exempt flag described in Subsection (3) with alterations in color, symbols, or appearance.

(3) The prohibition described in Subsection (2) does not apply to the following flags:

- (a) the official flag of the United States described in Title 4 U.S.C., Ch. 1, The Flag, and Executive Order 1959-10834, and in accordance with Section 53G-7-211;
- (b) an official Utah state flag as described in Title 63G, Chapter 1, Part 5, State Flags;
- (c) the current and official flag of another country, state, or political subdivision of another country or state;
- (d) a flag that represents a city, municipality, county, or political subdivision of the state, as those terms are defined in Sections 10-1-104, 10-2-301, ~~[17-50-101]~~ 17-60-101, and 17B-1-102;
- (e) a flag that represents a branch, unit, or division of the United States military;
- (f) the National League of Families POW/MIA flag as described in 36 U.S.C. Sec. 902;
- (g) a flag that represents an Indian tribe as defined in federal law;
- (h) an officially licensed flag of a college or university depicting only the colors, logos, and marks consistent with official college or university branding;
- (i) a historic version of a flag described in Subsections (3)(a) and (b);

- 4416 (j) an official public school flag;
- 4417 (k) an official flag of the United States Olympic Committee, United States Paralympic
- 4418 Committee, International Olympic Committee, or International Paralympic
- 4419 Committee;
- 4420 (l) an official flag of an olympiad or paralympiad that occurred or will occur within the
- 4421 state; or
- 4422 (m) a flag of an organization authorized to use a public school facility at the location and
- 4423 during the time in which the organization is authorized to use the public school
- 4424 facility.
- 4425 (4)(a) The state auditor shall:
- 4426 (i) establish a process to receive and investigate alleged violations of this section;
- 4427 (ii) provide notice to the relevant government entity of:
- 4428 (A) each alleged violation of this section involving the government entity;
- 4429 (B) each violation that the state auditor determines to be substantiated, including
- 4430 an opportunity to cure the violation not to exceed 30 calendar days;
- 4431 (iii) if a government entity, other than a school district or a school within the public
- 4432 education system, fails to cure a violation in accordance with Subsection
- 4433 (4)(a)(ii)(B), impose a fine of \$500 per violation per day; and
- 4434 (iv) deposit fines described in Subsection (4)(a)(iii) into the General Fund.
- 4435 (b) A government entity may seek judicial review of a fine the state auditor imposes
- 4436 under this section to determine whether the imposition of the fine is clearly erroneous.
- 4437 (5) Nothing in this section, for a local education agency, as defined in Section 53E-1-102:
- 4438 (a) limits the authority of the agency related to student expression under applicable
- 4439 federal or state law; or
- 4440 (b) removes the agency's obligation to protect all students from discrimination.
- 4441 (6) Regarding a school district or a school within the public education system, the attorney
- 4442 general shall defend and the state shall indemnify and hold harmless a person acting
- 4443 under color of state law to enforce this section for any claims or damages, including
- 4444 court costs and attorney fees, that:
- 4445 (a) arise as a result of this section; and
- 4446 (b) are not covered by the person's insurance policies or by any coverage agreement the
- 4447 State Risk Management Fund issues.
- 4448 (7) If any provision of this section or the application of any provision of this section to any
- 4449 person or circumstance is held invalid by a final decision of a court, the remainder of

4450 this section shall be given effect without the invalidated provision or application.

4451 Section 41. Section **63G-2-103** is amended to read:

4452 **63G-2-103 (Effective 11/06/25). Definitions.**

4453 As used in this chapter:

4454 (1) "Audit" means:

4455 (a) a systematic examination of financial, management, program, and related records for
4456 the purpose of determining the fair presentation of financial statements, adequacy of
4457 internal controls, or compliance with laws and regulations; or

4458 (b) a systematic examination of program procedures and operations for the purpose of
4459 determining their effectiveness, economy, efficiency, and compliance with statutes
4460 and regulations.

4461 (2) "Chief administrative officer" means the chief administrative officer of a governmental
4462 entity who is responsible to fulfill the duties described in Section 63A-12-103.

4463 (3) "Chronological logs" mean the regular and customary summary records of law
4464 enforcement agencies and other public safety agencies that show:

4465 (a) the time and general nature of police, fire, and paramedic calls made to the agency;
4466 and

4467 (b) any arrests or jail bookings made by the agency.

4468 (4) "Classification," "classify," and their derivative forms mean determining whether a
4469 record series, record, or information within a record is public, private, controlled,
4470 protected, or exempt from disclosure under Subsection 63G-2-201(3)(b).

4471 (5)(a) "Computer program" means:

4472 (i) a series of instructions or statements that permit the functioning of a computer
4473 system in a manner designed to provide storage, retrieval, and manipulation of
4474 data from the computer system; and

4475 (ii) any associated documentation and source material that explain how to operate the
4476 computer program.

4477 (b) "Computer program" does not mean:

4478 (i) the original data, including numbers, text, voice, graphics, and images;

4479 (ii) analysis, compilation, and other manipulated forms of the original data produced
4480 by use of the program; or

4481 (iii) the mathematical or statistical formulas, excluding the underlying mathematical
4482 algorithms contained in the program, that would be used if the manipulated forms
4483 of the original data were to be produced manually.

- 4484 (6)(a) "Contractor" means:
- 4485 (i) any person who contracts with a governmental entity to provide goods or services
- 4486 directly to a governmental entity; or
- 4487 (ii) any private, nonprofit organization that receives funds from a governmental entity.
- 4488 (b) "Contractor" does not mean a private provider.
- 4489 (7) "Controlled record" means a record containing data on individuals that is controlled as
- 4490 provided by Section 63G-2-304.
- 4491 (8) "Designation," "designate," and their derivative forms mean indicating, based on a
- 4492 governmental entity's familiarity with a record series or based on a governmental entity's
- 4493 review of a reasonable sample of a record series, the primary classification that a
- 4494 majority of records in a record series would be given if classified and the classification
- 4495 that other records typically present in the record series would be given if classified.
- 4496 (9) "Elected official" means each person elected to a state office, county office, municipal
- 4497 office, school board or school district office, special district office, or special service
- 4498 district office, but does not include judges.
- 4499 (10) "Explosive" means a chemical compound, device, or mixture:
- 4500 (a) commonly used or intended for the purpose of producing an explosion; and
- 4501 (b) that contains oxidizing or combustive units or other ingredients in proportions,
- 4502 quantities, or packing so that:
- 4503 (i) an ignition by fire, friction, concussion, percussion, or detonator of any part of the
- 4504 compound or mixture may cause a sudden generation of highly heated gases; and
- 4505 (ii) the resultant gaseous pressures are capable of:
- 4506 (A) producing destructive effects on contiguous objects; or
- 4507 (B) causing death or serious bodily injury.
- 4508 (11) "Government audit agency" means any governmental entity that conducts an audit.
- 4509 (12)(a) "Governmental entity" means:
- 4510 (i) executive department agencies of the state, the offices of the governor, lieutenant
- 4511 governor, state auditor, attorney general, and state treasurer, the Board of Pardons
- 4512 and Parole, the Board of Examiners, the National Guard, the Career Service
- 4513 Review Office, the State Board of Education, the Utah Board of Higher
- 4514 Education, and the State Archives;
- 4515 (ii) the Office of the Legislative Auditor General, Office of the Legislative Fiscal
- 4516 Analyst, Office of Legislative Research and General Counsel, the Legislature, and
- 4517 legislative committees, except any political party, group, caucus, or rules or sifting

committee of the Legislature;

(iii) courts, the Judicial Council, the Administrative Office of the Courts, and similar administrative units in the judicial branch;

(iv) any state-funded institution of higher education or public education; or

(v) any political subdivision of the state, but, if a political subdivision has adopted an ordinance or a policy relating to information practices pursuant to Section 63G-2-701, this chapter shall apply to the political subdivision to the extent specified in Section 63G-2-701 or as specified in any other section of this chapter that specifically refers to political subdivisions.

(b) "Governmental entity" also means:

(i) every office, agency, board, bureau, committee, department, advisory board, or commission of an entity listed in Subsection (12)(a) that is funded or established by the government to carry out the public's business;

(ii) as defined in Section 11-13-103, an interlocal entity or joint or cooperative undertaking, except for the Water District Water Development Council created pursuant to Section 11-13-228;

(iii) as defined in Section 11-13a-102, a governmental nonprofit corporation;

(iv) an association as defined in Section 53G-7-1101;

(v) the Utah Independent Redistricting Commission; and

(vi) a law enforcement agency, as defined in Section 53-1-102, that employs one or more law enforcement officers, as defined in Section 53-13-103.

(c) "Governmental entity" does not include the Utah Educational Savings Plan created in Section 53B-8a-103.

(13) "Government Records Office" means the same as that term is defined in Section 63A-12-201.

(14) "Gross compensation" means every form of remuneration payable for a given period to an individual for services provided including salaries, commissions, vacation pay, severance pay, bonuses, and any board, rent, housing, lodging, payments in kind, and any similar benefit received from the individual's employer.

(15) "Individual" means a human being.

(16)(a) "Initial contact report" means an initial written or recorded report, however titled, prepared by peace officers engaged in public patrol or response duties describing official actions initially taken in response to either a public complaint about or the discovery of an apparent violation of law, which report may describe:

- 4552 (i) the date, time, location, and nature of the complaint, the incident, or offense;
4553 (ii) names of victims;
4554 (iii) the nature or general scope of the agency's initial actions taken in response to the
4555 incident;
4556 (iv) the general nature of any injuries or estimate of damages sustained in the incident;
4557 (v) the name, address, and other identifying information about any person arrested or
4558 charged in connection with the incident; or
4559 (vi) the identity of the public safety personnel, except undercover personnel, or
4560 prosecuting attorney involved in responding to the initial incident.
- 4561 (b) Initial contact reports do not include follow-up or investigative reports prepared after
4562 the initial contact report. However, if the information specified in Subsection (16)(a)
4563 appears in follow-up or investigative reports, it may only be treated confidentially if
4564 it is private, controlled, protected, or exempt from disclosure under Subsection
4565 63G-2-201(3)(b).
- 4566 (c) Initial contact reports do not include accident reports, as that term is described in
4567 Title 41, Chapter 6a, Part 4, Accident Responsibilities.
- 4568 (17) "Legislative body" means the Legislature.
- 4569 (18) "Notice of compliance" means a statement confirming that a governmental entity has
4570 complied with an order of the director of the Government Records Office.
- 4571 (19) "Person" means:
- 4572 (a) an individual;
4573 (b) a nonprofit or profit corporation;
4574 (c) a partnership;
4575 (d) a sole proprietorship;
4576 (e) other type of business organization; or
4577 (f) any combination acting in concert with one another.
- 4578 (20) "Private provider" means any person who contracts with a governmental entity to
4579 provide services directly to the public.
- 4580 (21) "Private record" means a record containing data on individuals that is private as
4581 provided by Section 63G-2-302.
- 4582 (22) "Protected record" means a record that is classified protected as provided by Section
4583 63G-2-305.
- 4584 (23) "Public record" means a record that is not private, controlled, or protected and that is
4585 not exempt from disclosure as provided in Subsection 63G-2-201(3)(b).

4586 (24) "Reasonable search" means a search that is:

4587 (a) reasonable in scope and intensity; and

4588 (b) not unreasonably burdensome for the government entity.

4589 (25)(a) "Record" means a book, letter, document, paper, map, plan, photograph, film,
4590 card, tape, recording, electronic data, or other documentary material regardless of
4591 physical form or characteristics:

4592 (i) that is prepared, owned, received, or retained by a governmental entity or political
4593 subdivision; and

4594 (ii) where all of the information in the original is reproducible by photocopy or other
4595 mechanical or electronic means.

4596 (b) "Record" does not include:

4597 (i) a personal note or personal communication prepared or received by an employee
4598 or officer of a governmental entity:

4599 (A) in a capacity other than the employee's or officer's governmental capacity; or

4600 (B) that is unrelated to the conduct of the public's business;

4601 (ii) a temporary draft or similar material prepared for the originator's personal use or
4602 prepared by the originator for the personal use of an individual for whom the
4603 originator is working;

4604 (iii) material that is legally owned by an individual in the individual's private capacity;

4605 (iv) material to which access is limited by the laws of copyright or patent unless the
4606 copyright or patent is owned by a governmental entity or political subdivision;

4607 (v) proprietary software;

4608 (vi) junk mail or a commercial publication received by a governmental entity or an
4609 official or employee of a governmental entity;

4610 (vii) a book that is cataloged, indexed, or inventoried and contained in the collections
4611 of a library open to the public;

4612 (viii) material that is cataloged, indexed, or inventoried and contained in the
4613 collections of a library open to the public, regardless of physical form or
4614 characteristics of the material;

4615 (ix) a daily calendar ;

4616 (x) a note prepared by the originator for the originator's own use or for the sole use of
4617 an individual for whom the originator is working;

4618 (xi) a computer program that is developed or purchased by or for any governmental
4619 entity for its own use;

- 4620 (xii) a note or internal memorandum prepared as part of the deliberative process by:
- 4621 (A) a member of the judiciary;
- 4622 (B) an administrative law judge;
- 4623 (C) a member of the Board of Pardons and Parole; or
- 4624 (D) a member of any other body, other than an association or appeals panel as
- 4625 defined in Section 53G-7-1101, charged by law with performing a
- 4626 quasi-judicial function;
- 4627 (xiii) a telephone number or similar code used to access a mobile communication
- 4628 device that is used by an employee or officer of a governmental entity, provided
- 4629 that the employee or officer of the governmental entity has designated at least one
- 4630 business telephone number that is a public record as provided in Section
- 4631 63G-2-301;
- 4632 (xiv) information provided by the Public Employees' Benefit and Insurance Program,
- 4633 created in Section 49-20-103, to a county to enable the county to calculate the
- 4634 amount to be paid to a health care provider under Subsection [~~17-50-319~~(2)(e)(ii)]
- 4635 17-63-706(2)(e)(ii);
- 4636 (xv) information that an owner of unimproved property provides to a local entity as
- 4637 provided in Section 11-42-205;
- 4638 (xvi) a video or audio recording of an interview, or a transcript of the video or audio
- 4639 recording, that is conducted at a Children's Justice Center established under
- 4640 Section 67-5b-102;
- 4641 (xvii) child sexual abuse material, as defined by Section 76-5b-103;
- 4642 (xviii) before final disposition of an ethics complaint occurs, a video or audio
- 4643 recording of the closed portion of a meeting or hearing of:
- 4644 (A) a Senate or House Ethics Committee;
- 4645 (B) the Independent Legislative Ethics Commission;
- 4646 (C) the Independent Executive Branch Ethics Commission, created in Section
- 4647 63A-14-202; or
- 4648 (D) the Political Subdivisions Ethics Review Commission established in Section
- 4649 63A-15-201;
- 4650 (xix) confidential communication described in Section 58-60-102, 58-61-102, or
- 4651 58-61-702;
- 4652 (xx) any item described in Subsection (25)(a) that is:
- 4653 (A) described in Subsection 63G-2-305(17), (18), or (23)(b); and

(B) shared between any of the following entities:

(I) the Division of Risk Management;

(II) the Office of the Attorney General;

(III) the governor's office; or

(IV) the Legislature;

(xxi) the email address that a candidate for elective office provides to a filing officer under Subsection 20A-9-201(5)(c)(ii) or 20A-9-203(4)(c)(iv); or

(xxii) except as provided in Sections 31A-16-105, 31A-16-107.5, and 27a-3-303, an investment policy, or information related to an investment policy, provided to the insurance commissioner as described in Title 31A, Chapter 18, Investments.

(26) "Record series" means a group of records that may be treated as a unit for purposes of designation, description, management, or disposition.

(27) "Records officer" means the individual appointed by the chief administrative officer of each governmental entity, or the political subdivision to work with state archives in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records.

(28) "Schedule," "scheduling," and their derivative forms mean the process of specifying the length of time each record series should be retained by a governmental entity for administrative, legal, fiscal, or historical purposes and when each record series should be transferred to the state archives or destroyed.

(29) "Sponsored research" means research, training, and other sponsored activities as defined by the federal Executive Office of the President, Office of Management and Budget:

(a) conducted:

(i) by an institution within the state system of higher education defined in Section 53B-1-102; and

(ii) through an office responsible for sponsored projects or programs; and

(b) funded or otherwise supported by an external:

(i) person that is not created or controlled by the institution within the state system of higher education; or

(ii) federal, state, or local governmental entity.

(30) "State archives" means the Division of Archives and Records Service created in Section 63A-12-101.

(31) "State archivist" means the director of the state archives.

(32) "Summary data" means statistical records and compilations that contain data derived from private, controlled, or protected information but that do not disclose private, controlled, or protected information.

Section 42. Section **63G-2-305** is amended to read:

63G-2-305 (Effective 11/06/25). Protected records.

The following records are protected if properly classified by a governmental entity:

- (1) trade secrets as defined in Section 13-24-2 if the person submitting the trade secret has provided the governmental entity with the information specified in Section 63G-2-309;
- (2) commercial information or nonindividual financial information obtained from a person if:
 - (a) disclosure of the information could reasonably be expected to result in unfair competitive injury to the person submitting the information or would impair the ability of the governmental entity to obtain necessary information in the future;
 - (b) the person submitting the information has a greater interest in prohibiting access than the public in obtaining access; and
 - (c) the person submitting the information has provided the governmental entity with the information specified in Section 63G-2-309;
- (3) commercial or financial information acquired or prepared by a governmental entity to the extent that disclosure would lead to financial speculations in currencies, securities, or commodities that will interfere with a planned transaction by the governmental entity or cause substantial financial injury to the governmental entity or state economy;
- (4) records, the disclosure of which could cause commercial injury to, or confer a competitive advantage upon a potential or actual competitor of, a commercial project entity as defined in Subsection 11-13-103(4);
- (5) test questions and answers to be used in future license, certification, registration, employment, or academic examinations;
- (6) records, the disclosure of which would impair governmental procurement proceedings or give an unfair advantage to any person proposing to enter into a contract or agreement with a governmental entity, except, subject to Subsections (1) and (2), that this Subsection (6) does not restrict the right of a person to have access to, after the contract or grant has been awarded and signed by all parties:
 - (a) a bid, proposal, application, or other information submitted to or by a governmental entity in response to:
 - (i) an invitation for bids;

- 4722 (ii) a request for proposals;
4723 (iii) a request for quotes;
4724 (iv) a grant; or
4725 (v) other similar document; or
4726 (b) an unsolicited proposal, as defined in Section 63G-6a-712;
- 4727 (7) information submitted to or by a governmental entity in response to a request for
4728 information, except, subject to Subsections (1) and (2), that this Subsection (7) does not
4729 restrict the right of a person to have access to the information, after:
- 4730 (a) a contract directly relating to the subject of the request for information has been
4731 awarded and signed by all parties; or
4732 (b)(i) a final determination is made not to enter into a contract that relates to the
4733 subject of the request for information; and
4734 (ii) at least two years have passed after the day on which the request for information
4735 is issued;
- 4736 (8) records that would identify real property or the appraisal or estimated value of real or
4737 personal property, including intellectual property, under consideration for public
4738 acquisition before any rights to the property are acquired unless:
- 4739 (a) public interest in obtaining access to the information is greater than or equal to the
4740 governmental entity's need to acquire the property on the best terms possible;
4741 (b) the information has already been disclosed to persons not employed by or under a
4742 duty of confidentiality to the entity;
4743 (c) in the case of records that would identify property, potential sellers of the described
4744 property have already learned of the governmental entity's plans to acquire the
4745 property;
4746 (d) in the case of records that would identify the appraisal or estimated value of
4747 property, the potential sellers have already learned of the governmental entity's
4748 estimated value of the property; or
4749 (e) the property under consideration for public acquisition is a single family residence
4750 and the governmental entity seeking to acquire the property has initiated negotiations
4751 to acquire the property as required under Section 78B-6-505;
- 4752 (9) records prepared in contemplation of sale, exchange, lease, rental, or other compensated
4753 transaction of real or personal property including intellectual property, which, if
4754 disclosed prior to completion of the transaction, would reveal the appraisal or estimated
4755 value of the subject property, unless:

- 4756 (a) the public interest in access is greater than or equal to the interests in restricting
4757 access, including the governmental entity's interest in maximizing the financial
4758 benefit of the transaction; or
- 4759 (b) when prepared by or on behalf of a governmental entity, appraisals or estimates of
4760 the value of the subject property have already been disclosed to persons not
4761 employed by or under a duty of confidentiality to the entity;
- 4762 (10) records created or maintained for civil, criminal, or administrative enforcement
4763 purposes or audit purposes, or for discipline, licensing, certification, or registration
4764 purposes, if release of the records:
- 4765 (a) reasonably could be expected to interfere with investigations undertaken for
4766 enforcement, discipline, licensing, certification, or registration purposes;
- 4767 (b) reasonably could be expected to interfere with audits, disciplinary, or enforcement
4768 proceedings;
- 4769 (c) would create a danger of depriving a person of a right to a fair trial or impartial
4770 hearing;
- 4771 (d) reasonably could be expected to disclose the identity of a source who is not generally
4772 known outside of government and, in the case of a record compiled in the course of
4773 an investigation, disclose information furnished by a source not generally known
4774 outside of government if disclosure would compromise the source; or
- 4775 (e) reasonably could be expected to disclose investigative or audit techniques,
4776 procedures, policies, or orders not generally known outside of government if
4777 disclosure would interfere with enforcement or audit efforts;
- 4778 (11) records the disclosure of which would jeopardize the life or safety of an individual;
- 4779 (12) records the disclosure of which would jeopardize the security of governmental
4780 property, governmental programs, or governmental recordkeeping systems from
4781 damage, theft, or other appropriation or use contrary to law or public policy;
- 4782 (13) records that, if disclosed, would jeopardize the security or safety of a correctional
4783 facility, or records relating to incarceration, treatment, probation, or parole, that would
4784 interfere with the control and supervision of an offender's incarceration, treatment,
4785 probation, or parole;
- 4786 (14) records that, if disclosed, would reveal recommendations made to the Board of
4787 Pardons and Parole by an employee of or contractor for the Department of Corrections,
4788 the Board of Pardons and Parole, or the Department of Health and Human Services that
4789 are based on the employee's or contractor's supervision, diagnosis, or treatment of any

- 4790 person within the board's jurisdiction;
- 4791 (15) records and audit workpapers that identify audit, collection, and operational procedures
4792 and methods used by the State Tax Commission, if disclosure would interfere with
4793 audits or collections;
- 4794 (16) records of a governmental audit agency relating to an ongoing or planned audit until
4795 the final audit is released;
- 4796 (17) records that are subject to the attorney client privilege;
- 4797 (18) records prepared for or by an attorney, consultant, surety, indemnitor, insurer,
4798 employee, or agent of a governmental entity for, or in anticipation of, litigation or a
4799 judicial, quasi-judicial, or administrative proceeding;
- 4800 (19)(a)(i) personal files of a state legislator, including personal correspondence to or
4801 from a member of the Legislature; and
- 4802 (ii) notwithstanding Subsection (19)(a)(i), correspondence that gives notice of
4803 legislative action or policy may not be classified as protected under this section;
4804 and
- 4805 (b)(i) an internal communication that is part of the deliberative process in connection
4806 with the preparation of legislation between:
- 4807 (A) members of a legislative body;
- 4808 (B) a member of a legislative body and a member of the legislative body's staff; or
- 4809 (C) members of a legislative body's staff; and
- 4810 (ii) notwithstanding Subsection (19)(b)(i), a communication that gives notice of
4811 legislative action or policy may not be classified as protected under this section;
- 4812 (20)(a) records in the custody or control of the Office of Legislative Research and
4813 General Counsel, that, if disclosed, would reveal a particular legislator's
4814 contemplated legislation or contemplated course of action before the legislator has
4815 elected to support the legislation or course of action, or made the legislation or course
4816 of action public; and
- 4817 (b) notwithstanding Subsection (20)(a), the form to request legislation submitted to the
4818 Office of Legislative Research and General Counsel is a public document unless a
4819 legislator asks that the records requesting the legislation be maintained as protected
4820 records until such time as the legislator elects to make the legislation or course of
4821 action public;
- 4822 (21) a research request from a legislator to a legislative staff member and research findings
4823 prepared in response to the request;

- 4824 (22) drafts, unless otherwise classified as public;
- 4825 (23) records concerning a governmental entity's strategy about:
- 4826 (a) collective bargaining; or
- 4827 (b) imminent or pending litigation;
- 4828 (24) records of investigations of loss occurrences and analyses of loss occurrences that may
- 4829 be covered by the Risk Management Fund, the Employers' Reinsurance Fund, the
- 4830 Uninsured Employers' Fund, or similar divisions in other governmental entities;
- 4831 (25) records, other than personnel evaluations, that contain a personal recommendation
- 4832 concerning an individual if disclosure would constitute a clearly unwarranted invasion
- 4833 of personal privacy, or disclosure is not in the public interest;
- 4834 (26) records that reveal the location of historic, prehistoric, paleontological, or biological
- 4835 resources that if known would jeopardize the security of those resources or of valuable
- 4836 historic, scientific, educational, or cultural information;
- 4837 (27) records of independent state agencies if the disclosure of the records would conflict
- 4838 with the fiduciary obligations of the agency;
- 4839 (28) records of an institution within the state system of higher education defined in Section
- 4840 53B-1-102 regarding tenure evaluations, appointments, applications for admissions,
- 4841 retention decisions, and promotions, which could be properly discussed in a meeting
- 4842 closed in accordance with Title 52, Chapter 4, Open and Public Meetings Act, provided
- 4843 that records of the final decisions about tenure, appointments, retention, promotions, or
- 4844 those students admitted, may not be classified as protected under this section;
- 4845 (29) records of the governor's office, including budget recommendations, legislative
- 4846 proposals, and policy statements, that if disclosed would reveal the governor's
- 4847 contemplated policies or contemplated courses of action before the governor has
- 4848 implemented or rejected those policies or courses of action or made them public;
- 4849 (30) records of the Office of the Legislative Fiscal Analyst relating to budget analysis,
- 4850 revenue estimates, and fiscal notes of proposed legislation before issuance of the final
- 4851 recommendations in these areas;
- 4852 (31) records provided by the United States or by a government entity outside the state that
- 4853 are given to the governmental entity with a requirement that they be managed as
- 4854 protected records if the providing entity certifies that the record would not be subject to
- 4855 public disclosure if retained by it;
- 4856 (32) transcripts, minutes, recordings, or reports of the closed portion of a meeting of a
- 4857 public body except as provided in Section 52-4-206;

- 4858 (33) records that would reveal the contents of settlement negotiations but not including final
4859 settlements or empirical data to the extent that they are not otherwise exempt from
4860 disclosure;
- 4861 (34) memoranda prepared by staff and used in the decision-making process by an
4862 administrative law judge, a member of the Board of Pardons and Parole, or a member of
4863 any other body charged by law with performing a quasi-judicial function;
- 4864 (35) records that would reveal negotiations regarding assistance or incentives offered by or
4865 requested from a governmental entity for the purpose of encouraging a person to expand
4866 or locate a business in Utah, but only if disclosure would result in actual economic harm
4867 to the person or place the governmental entity at a competitive disadvantage, but this
4868 section may not be used to restrict access to a record evidencing a final contract;
- 4869 (36) materials to which access must be limited for purposes of securing or maintaining the
4870 governmental entity's proprietary protection of intellectual property rights including
4871 patents, copyrights, and trade secrets;
- 4872 (37) the name of a donor or a prospective donor to a governmental entity, including an
4873 institution within the state system of higher education defined in Section 53B-1-102, and
4874 other information concerning the donation that could reasonably be expected to reveal
4875 the identity of the donor, provided that:
- 4876 (a) the donor requests anonymity in writing;
- 4877 (b) any terms, conditions, restrictions, or privileges relating to the donation may not be
4878 classified protected by the governmental entity under this Subsection (37); and
- 4879 (c) except for an institution within the state system of higher education defined in
4880 Section 53B-1-102, the governmental unit to which the donation is made is primarily
4881 engaged in educational, charitable, or artistic endeavors, and has no regulatory or
4882 legislative authority over the donor, a member of the donor's immediate family, or
4883 any entity owned or controlled by the donor or the donor's immediate family;
- 4884 (38) accident reports, except as provided in Sections 41-6a-404, 41-12a-202, and 73-18-13;
- 4885 (39) a notification of workers' compensation insurance coverage described in Section
4886 34A-2-205;
- 4887 (40)(a) the following records of an institution within the state system of higher education
4888 defined in Section 53B-1-102, which have been developed, discovered, disclosed to,
4889 or received by or on behalf of faculty, staff, employees, or students of the institution:
- 4890 (i) unpublished lecture notes;
- 4891 (ii) unpublished notes, data, and information:

4892 (A) relating to research; and
4893 (B) of:
4894 (I) the institution within the state system of higher education defined in Section
4895 53B-1-102; or
4896 (II) a sponsor of sponsored research;
4897 (iii) unpublished manuscripts;
4898 (iv) creative works in process;
4899 (v) scholarly correspondence; and
4900 (vi) confidential information contained in research proposals;
4901 (b) Subsection (40)(a) may not be construed to prohibit disclosure of public information
4902 required pursuant to Subsection 53B-16-302(2)(a) or (b); and
4903 (c) Subsection (40)(a) may not be construed to affect the ownership of a record;
4904 (41)(a) records in the custody or control of the Office of the Legislative Auditor General
4905 that would reveal the name of a particular legislator who requests a legislative audit
4906 prior to the date that audit is completed and made public; and
4907 (b) notwithstanding Subsection (41)(a), a request for a legislative audit submitted to the
4908 Office of the Legislative Auditor General is a public document unless the legislator
4909 asks that the records in the custody or control of the Office of the Legislative Auditor
4910 General that would reveal the name of a particular legislator who requests a
4911 legislative audit be maintained as protected records until the audit is completed and
4912 made public;
4913 (42) records that provide detail as to the location of an explosive, including a map or other
4914 document that indicates the location of:
4915 (a) a production facility; or
4916 (b) a magazine;
4917 (43) information contained in the statewide database of the Division of Aging and Adult
4918 Services created by Section 26B-6-210;
4919 (44) information contained in the Licensing Information System described in Title 80,
4920 Chapter 2, Child Welfare Services;
4921 (45) information regarding National Guard operations or activities in support of the
4922 National Guard's federal mission;
4923 (46) records provided by any pawn or secondhand business to a law enforcement agency or
4924 to the central database in compliance with Title 13, Chapter 32a, Pawnshop, Secondhand
4925 Merchandise, and Catalytic Converter Transaction Information Act;

- (47) information regarding food security, risk, and vulnerability assessments performed by the Department of Agriculture and Food;
- (48) except to the extent that the record is exempt from this chapter pursuant to Section 63G-2-106, records related to an emergency plan or program, a copy of which is provided to or prepared or maintained by the Division of Emergency Management, and the disclosure of which would jeopardize:
- (a) the safety of the general public; or
 - (b) the security of:
 - (i) governmental property;
 - (ii) governmental programs; or
 - (iii) the property of a private person who provides the Division of Emergency Management information;
- (49) records of the Department of Agriculture and Food that provides for the identification, tracing, or control of livestock diseases, including any program established under Title 4, Chapter 24, Utah Livestock Brand and Anti-Theft Act, or Title 4, Chapter 31, Control of Animal Disease;
- (50) as provided in Section 26B-2-709:
- (a) information or records held by the Department of Health and Human Services related to a complaint regarding a provider, program, or facility which the department is unable to substantiate; and
 - (b) information or records related to a complaint received by the Department of Health and Human Services from an anonymous complainant regarding a provider, program, or facility;
- (51) unless otherwise classified as public under Section 63G-2-301 and except as provided under Section 41-1a-116, an individual's home address, home telephone number, or personal mobile phone number, if:
- (a) the individual is required to provide the information in order to comply with a law, ordinance, rule, or order of a government entity; and
 - (b) the subject of the record has a reasonable expectation that this information will be kept confidential due to:
 - (i) the nature of the law, ordinance, rule, or order; and
 - (ii) the individual complying with the law, ordinance, rule, or order;
- (52) the portion of the following documents that contains a candidate's residential or mailing address, if the candidate provides to the filing officer another address or phone

number where the candidate may be contacted:

(a) a declaration of candidacy, a nomination petition, or a certificate of nomination, described in Section 20A-9-201, 20A-9-202, 20A-9-203, 20A-9-404, 20A-9-405, 20A-9-408, 20A-9-408.5, 20A-9-502, or 20A-9-601;

(b) an affidavit of impecuniosity, described in Section 20A-9-201; or

(c) a notice of intent to gather signatures for candidacy, described in Section 20A-9-408;

(53) the name, home address, work addresses, and telephone numbers of an individual that is engaged in, or that provides goods or services for, medical or scientific research that is:

(a) conducted within the state system of higher education, as defined in Section 53B-1-102; and

(b) conducted using animals;

(54) in accordance with Section 78A-12-203, any record of the Judicial Performance Evaluation Commission concerning an individual commissioner's vote, in relation to whether a judge meets or exceeds minimum performance standards under Subsection 78A-12-203(4), and information disclosed under Subsection 78A-12-203(5)(e);

(55) information collected and a report prepared by the Judicial Performance Evaluation Commission concerning a judge, unless Section 20A-7-702 or Title 78A, Chapter 12, Judicial Performance Evaluation Commission Act, requires disclosure of, or makes public, the information or report;

(56) records provided or received by the Public Lands Policy Coordinating Office in furtherance of any contract or other agreement made in accordance with Section 63L-11-202;

(57) information requested by and provided to the 911 Division under Section 63H-7a-302;

(58) in accordance with Section 73-10-33:

(a) a management plan for a water conveyance facility in the possession of the Division of Water Resources or the Board of Water Resources; or

(b) an outline of an emergency response plan in possession of the state or a county or municipality;

(59) the following records in the custody or control of the Office of Inspector General of Medicaid Services, created in Section 63A-13-201:

(a) records that would disclose information relating to allegations of personal misconduct, gross mismanagement, or illegal activity of a person if the information or allegation cannot be corroborated by the Office of Inspector General of Medicaid Services through other documents or evidence, and the records relating to the

- 4994 allegation are not relied upon by the Office of Inspector General of Medicaid
4995 Services in preparing a final investigation report or final audit report;
- 4996 (b) records and audit workpapers to the extent they would disclose the identity of a
4997 person who, during the course of an investigation or audit, communicated the
4998 existence of any Medicaid fraud, waste, or abuse, or a violation or suspected
4999 violation of a law, rule, or regulation adopted under the laws of this state, a political
5000 subdivision of the state, or any recognized entity of the United States, if the
5001 information was disclosed on the condition that the identity of the person be
5002 protected;
- 5003 (c) before the time that an investigation or audit is completed and the final investigation
5004 or final audit report is released, records or drafts circulated to a person who is not an
5005 employee or head of a governmental entity for the person's response or information;
- 5006 (d) records that would disclose an outline or part of any investigation, audit survey plan,
5007 or audit program; or
- 5008 (e) requests for an investigation or audit, if disclosure would risk circumvention of an
5009 investigation or audit;
- 5010 (60) records that reveal methods used by the Office of Inspector General of Medicaid
5011 Services, the fraud unit, or the Department of Health and Human Services, to discover
5012 Medicaid fraud, waste, or abuse;
- 5013 (61) information provided to the Department of Health and Human Services or the Division
5014 of Professional Licensing under Subsections 58-67-304(3) and (4) and Subsections
5015 58-68-304(3) and (4);
- 5016 (62) a record described in Section 63G-12-210;
- 5017 (63) captured plate data that is obtained through an automatic license plate reader system
5018 used by a governmental entity as authorized in Section 41-6a-2003;
- 5019 (64) an audio or video recording created by a body-worn camera, as that term is defined in
5020 Section 77-7a-103, that records sound or images inside a hospital or health care facility
5021 as those terms are defined in Section 78B-3-403, inside a clinic of a health care provider,
5022 as that term is defined in Section 78B-3-403, or inside a human service program as that
5023 term is defined in Section 26B-2-101, except for recordings that:
- 5024 (a) depict the commission of an alleged crime;
- 5025 (b) record any encounter between a law enforcement officer and a person that results in
5026 death or bodily injury, or includes an instance when an officer fires a weapon;
- 5027 (c) record any encounter that is the subject of a complaint or a legal proceeding against a

5028 law enforcement officer or law enforcement agency;

5029 (d) contain an officer involved critical incident as defined in Subsection 76-2-408(1)(f);

5030 or

5031 (e) have been requested for reclassification as a public record by a subject or authorized

5032 agent of a subject featured in the recording;

5033 (65) a record pertaining to the search process for a president of an institution of higher

5034 education described in Section 53B-2-102;

5035 (66) an audio recording that is:

5036 (a) produced by an audio recording device that is used in conjunction with a device or

5037 piece of equipment designed or intended for resuscitating an individual or for treating

5038 an individual with a life-threatening condition;

5039 (b) produced during an emergency event when an individual employed to provide law

5040 enforcement, fire protection, paramedic, emergency medical, or other first responder

5041 service:

5042 (i) is responding to an individual needing resuscitation or with a life-threatening

5043 condition; and

5044 (ii) uses a device or piece of equipment designed or intended for resuscitating an

5045 individual or for treating an individual with a life-threatening condition; and

5046 (c) intended and used for purposes of training emergency responders how to improve

5047 their response to an emergency situation;

5048 (67) records submitted by or prepared in relation to an applicant seeking a recommendation

5049 by the Research and General Counsel Subcommittee, the Budget Subcommittee, or the

5050 Legislative Audit Subcommittee, established under Section 36-12-8, for an employment

5051 position with the Legislature;

5052 (68) work papers as defined in Section 31A-2-204;

5053 (69) a record made available to Adult Protective Services or a law enforcement agency

5054 under Section 61-1-206;

5055 (70) a record submitted to the Insurance Department in accordance with Section

5056 31A-37-201;

5057 (71) a record described in Section 31A-37-503;

5058 (72) any record created by the Division of Professional Licensing as a result of Subsection

5059 58-37f-304(5) or 58-37f-702(2)(a)(ii);

5060 (73) a record described in Section 72-16-306 that relates to the reporting of an injury

5061 involving an amusement ride;

- 5062 (74) except as provided in Subsection 63G-2-305.5(1), the signature of an individual on a
5063 political petition, or on a request to withdraw a signature from a political petition,
5064 including a petition or request described in the following titles:
5065 (a) Title 10, Utah Municipal Code;
5066 (b) Title 17, Counties;
5067 (c) Title 17B, Limited Purpose Local Government Entities - Special Districts;
5068 (d) Title 17D, Limited Purpose Local Government Entities - Other Entities; and
5069 (e) Title 20A, Election Code;
- 5070 (75) except as provided in Subsection 63G-2-305.5(2), the signature of an individual in a
5071 voter registration record;
- 5072 (76) except as provided in Subsection 63G-2-305.5(3), any signature, other than a signature
5073 described in Subsection (74) or (75), in the custody of the lieutenant governor or a local
5074 political subdivision collected or held under, or in relation to, Title 20A, Election Code;
- 5075 (77) a Form I-918 Supplement B certification as described in Title 77, Chapter 38, Part 5,
5076 Victims Guidelines for Prosecutors Act;
- 5077 (78) a record submitted to the Insurance Department under Section 31A-48-103;
- 5078 (79) personal information, as defined in Section 63G-26-102, to the extent disclosure is
5079 prohibited under Section 63G-26-103;
- 5080 (80) an image taken of an individual during the process of booking the individual into jail,
5081 unless:
5082 (a) the individual is convicted of a criminal offense based upon the conduct for which
5083 the individual was incarcerated at the time the image was taken;
5084 (b) a law enforcement agency releases or disseminates the image:
5085 (i) after determining that the individual is a fugitive or an imminent threat to an
5086 individual or to public safety and releasing or disseminating the image will assist
5087 in apprehending the individual or reducing or eliminating the threat; or
5088 (ii) to a potential witness or other individual with direct knowledge of events relevant
5089 to a criminal investigation or criminal proceeding for the purpose of identifying or
5090 locating an individual in connection with the criminal investigation or criminal
5091 proceeding;
5092 (c) a judge orders the release or dissemination of the image based on a finding that the
5093 release or dissemination is in furtherance of a legitimate law enforcement interest; or
5094 (d) the image is displayed to a person who is permitted to view the image under Section [
5095 ~~17-22-30~~] 17-72-802;

- 5096 (81) a record:
- 5097 (a) concerning an interstate claim to the use of waters in the Colorado River system;
- 5098 (b) relating to a judicial proceeding, administrative proceeding, or negotiation with a
- 5099 representative from another state or the federal government as provided in Section
- 5100 63M-14-205; and
- 5101 (c) the disclosure of which would:
- 5102 (i) reveal a legal strategy relating to the state's claim to the use of the water in the
- 5103 Colorado River system;
- 5104 (ii) harm the ability of the Colorado River Authority of Utah or river commissioner to
- 5105 negotiate the best terms and conditions regarding the use of water in the Colorado
- 5106 River system; or
- 5107 (iii) give an advantage to another state or to the federal government in negotiations
- 5108 regarding the use of water in the Colorado River system;
- 5109 (82) any part of an application described in Section 63N-16-201 that the Governor's Office
- 5110 of Economic Opportunity determines is nonpublic, confidential information that if
- 5111 disclosed would result in actual economic harm to the applicant, but this Subsection (82)
- 5112 may not be used to restrict access to a record evidencing a final contract or approval
- 5113 decision;
- 5114 (83) the following records of a drinking water or wastewater facility:
- 5115 (a) an engineering or architectural drawing of the drinking water or wastewater facility;
- 5116 and
- 5117 (b) except as provided in Section 63G-2-106, a record detailing tools or processes the
- 5118 drinking water or wastewater facility uses to secure, or prohibit access to, the records
- 5119 described in Subsection (83)(a);
- 5120 (84) a statement that an employee of a governmental entity provides to the governmental
- 5121 entity as part of the governmental entity's personnel or administrative investigation into
- 5122 potential misconduct involving the employee if the governmental entity:
- 5123 (a) requires the statement under threat of employment disciplinary action, including
- 5124 possible termination of employment, for the employee's refusal to provide the
- 5125 statement; and
- 5126 (b) provides the employee assurance that the statement cannot be used against the
- 5127 employee in any criminal proceeding;
- 5128 (85) any part of an application for a Utah Fits All Scholarship account described in Section
- 5129 53F-6-402 or other information identifying a scholarship student as defined in Section

5130 53F-6-401;

5131 (86) a record:

5132 (a) concerning a claim to the use of waters in the Great Salt Lake;

5133 (b) relating to a judicial proceeding, administrative proceeding, or negotiation with a

5134 person concerning the claim, including a representative from another state or the

5135 federal government; and

5136 (c) the disclosure of which would:

5137 (i) reveal a legal strategy relating to the state's claim to the use of the water in the

5138 Great Salt Lake;

5139 (ii) harm the ability of the Great Salt Lake commissioner to negotiate the best terms

5140 and conditions regarding the use of water in the Great Salt Lake; or

5141 (iii) give an advantage to another person including another state or to the federal

5142 government in negotiations regarding the use of water in the Great Salt Lake;

5143 (87) a consumer complaint described in Section 13-2-11, unless the consumer complaint is

5144 reclassified as public as described in Subsection 13-2-11(4);~~and~~

5145 (88) a record of the Utah water agent, appointed under Section 73-10g-702:

5146 (a) concerning a claim to the use of waters;

5147 (b) relating to a judicial proceeding, administrative proceeding, or negotiation with a

5148 representative from another state, a tribe, the federal government, or other

5149 government entity as provided in Title 73, Chapter 10g, ~~Part 6,~~ Part 7, Utah Water

5150 Agent; and

5151 (c) the disclosure of which would:

5152 (i) reveal a legal strategy relating to the state's claim to the use of the water;

5153 (ii) harm the ability of the Utah water agent to negotiate the best terms and conditions

5154 regarding the use of water; or

5155 (iii) give an advantage to another state, a tribe, the federal government, or other

5156 government entity in negotiations regarding the use of water; and

5157 (89) a record created or maintained for an investigation of the Prosecutor Conduct

5158 Commission, created in Section 63M-7-1102, that contains any personal identifying

5159 information of a prosecuting attorney, including:

5160 (a) a complaint, or a document that is submitted or created for a complaint, received by

5161 the Prosecutor Conduct Commission; or

5162 (b) a finding by the Prosecutor Conduct Commission.

5163 Section 43. Section **63G-6a-1402** is amended to read:

63G-6a-1402 (Effective 11/06/25). Procurement of design-build transportation project contracts.

(1) As used in this section:

- (a) "Design-build transportation project contract" means the procurement of both the design and construction of a transportation project in a single contract with a company or combination of companies capable of providing the necessary engineering services and construction.
- (b) "Transportation agency" means:
 - (i) the Department of Transportation;
 - (ii) a county of the first or second class, as ~~[defined]~~ classified in Section ~~[17-50-501]~~ 17-60-104;
 - (iii) a municipality of the first class, as defined in Section 10-2-301;
 - (iv) a large public transit district as defined in Section 17B-2a-802; and
 - (v) a public airport authority.

(2) Except as provided in Subsection (3), a transportation agency may award a design-build transportation project contract for any transportation project that has an estimated cost of at least \$50,000,000 by following the requirements of this section.

(3)(a) The Department of Transportation:

- (i) may award a design-build transportation project contract for any transportation project by following the requirements of this section; and
- (ii) shall make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, establishing requirements for the procurement of its design-build transportation project contracts in addition to those required by this section.

(b) A public transit district that has more than 200,000 people residing within its boundaries:

- (i) may award a design-build transportation project contract for any transportation project by following the requirements of this section; and
- (ii) shall pass ordinances or a resolution establishing requirements for the procurement of its design-build transportation project contracts in addition to those required by this section.

(c) A design-build transportation project contract authorized under this Subsection (3) is not subject to the estimated cost threshold described in Subsection (2).

(d) A design-build transportation project contract may include provision by the contractor of operations, maintenance, or financing.

- 5198 (4)(a) Before entering into a design-build transportation project contract, a transportation
5199 agency may issue a request for qualifications to prequalify potential contractors.
- 5200 (b) Public notice of the request for qualifications shall be given in accordance with board
5201 rules.
- 5202 (c) A transportation agency shall require, as part of the qualifications specified in the
5203 request for qualifications, that potential contractors at least demonstrate their:
- 5204 (i) construction experience;
- 5205 (ii) design experience;
- 5206 (iii) financial, manpower, and equipment resources available for the project; and
- 5207 (iv) experience in other design-build transportation projects with attributes similar to
5208 the project being procured.
- 5209 (d) The request for qualifications shall identify the number of eligible competing
5210 proposers that the transportation agency will select to submit a proposal, which may
5211 not be less than two.
- 5212 (5) The transportation agency shall:
- 5213 (a) evaluate the responses received from the request for qualifications;
- 5214 (b) select from their number those qualified to submit proposals; and
- 5215 (c) invite those respondents to submit proposals based upon the transportation agency's
5216 request for proposals.
- 5217 (6) If the transportation agency fails to receive at least two qualified eligible competing
5218 proposals, the transportation agency shall readvertise the project.
- 5219 (7) The transportation agency shall issue a request for proposals to those qualified
5220 respondents that:
- 5221 (a) includes a scope of work statement constituting an information for proposal that may
5222 include:
- 5223 (i) preliminary design concepts;
- 5224 (ii) design criteria, needs, and objectives;
- 5225 (iii) warranty and quality control requirements;
- 5226 (iv) applicable standards;
- 5227 (v) environmental documents;
- 5228 (vi) constraints;
- 5229 (vii) time expectations or limitations;
- 5230 (viii) incentives or disincentives; and
- 5231 (ix) other special considerations;

- (b) requires submitters to provide:
- (i) a sealed cost proposal;
 - (ii) a critical path matrix schedule, including cash flow requirements;
 - (iii) proposal security; and
 - (iv) other items required by the department for the project; and
- (c) may include award of a stipulated fee to be paid to offerors who submit unsuccessful proposals.

(8) The transportation agency shall:

- (a) evaluate the submissions received in response to the request for proposals from the prequalified offerors;
- (b) comply with rules relating to discussion of proposals, best and final offers, and evaluations of the proposals submitted; and
- (c) after considering price and other identified factors, award the contract to the responsible offeror whose responsive proposal is most advantageous to the transportation agency or the state.

Section 44. Section **63G-7-704** is amended to read:

63G-7-704 (Effective 11/06/25). Tax levy by political subdivisions for payment of claims, judgments, or insurance premiums.

- (1) Notwithstanding any provision of law to the contrary, a political subdivision may levy an annual property tax sufficient to pay:
- (a) any claim, settlement, or judgment, including interest payments and issuance costs for bonds issued under Subsection 11-14-103(1)(d) to pay the portion of any claim, settlement, or judgment that exceeds \$3,000,000;
 - (b) the costs to defend against any claim, settlement, or judgment; or
 - (c) for the establishment and maintenance of a reserve fund for the payment of claims, settlements, or judgments that may be reasonably anticipated.
- (2)(a) The payments authorized to pay for punitive damages or to pay the premium for authorized insurance is money spent for a public purpose within the meaning of this section and Utah Constitution, Article XIII, Sec. 5, even though, as a result of the levy, the maximum levy as otherwise restricted by law is exceeded.
- (b)(i) Except as provided in Subsection (2)(b)(ii), a levy under this section may not exceed .0001 per dollar of taxable value of taxable property.
 - (ii) A levy under Subsection (1)(a) to pay the portion of any claim, settlement, or judgment that exceeds \$3,000,000 may not exceed .001 per dollar of taxable value

of taxable property.

(c) Except as provided in Subsection [~~17-36-29(1)~~] 17-63-808(2), the revenues derived from this levy may not be used for any purpose other than those specified in this section.

(3) Beginning January 1, 2012, a local school board may not levy a tax in accordance with this section.

(4) A political subdivision that levies an annual property tax under Subsection (1)(a) to pay the portion of any claim, settlement, or judgment that exceeds \$3,000,000:

(a) shall comply with the notice and public hearing requirements under Section 59-2-919; and

(b) may levy the annual property tax until the bonds' maturity dates expire.

Section 45. Section **63G-20-102** is amended to read:

63G-20-102 (Effective 11/06/25). Definitions.

As used in this chapter:

(1) "Child placing" means the same as that term is defined in Section 26B-2-101.

(2) "Child-placing agency" means a private person that is engaged in child placing related to a child who is not in the custody of the state.

(3) "Government retaliation" means an action by a state or local government or an action by a state or local government official that:

(a) is taken in response to a person's exercise of a protection contained in Subsection 17-70-302(18) or Section [~~17-20-4,~~] 63G-20-201, 63G-20-203.5, or 63G-20-301; and

(b)(i) imposes a formal penalty on, fines, disciplines, discriminates against, denies the rights of, denies benefits to, or denies tax-exempt status to a person; or

(ii) subjects a person to an injunction or to an administrative claim or proceeding.

(4)(a) "Religious official" means an officer or official of a religion, when acting as such.

(b) "Religious official" includes an individual designated by the religion as clergy, minister, priest, pastor, rabbi, imam, bishop, stake president, or sealer, when that individual is acting as such.

(5) "Religious organization" means:

(a) a religious organization, association, educational institution, or society;

(b) a religious corporation sole; or

(c) any corporation or association constituting a wholly owned subsidiary, affiliate, or agency of any religious organization, association, educational institution, society, or religious corporation sole.

(6) "Sexuality" includes legal sexual conduct, legal sexual expression, sexual desires, and the status of a person as male or female.

(7) "State or local government" means:

(a) a state government entity, agency, or instrumentality; or

(b) a local government entity, agency, or instrumentality.

(8) "State or local government official" means an officer, employee, or appointee of a state or local government.

Section 46. Section **63G-20-202** is amended to read:

63G-20-202 (Effective 11/06/25). Prohibition on government retaliation.

Notwithstanding any other law, a state or local government or a state or local government official may not engage in government retaliation against:

(1) an individual, a religious official when acting as such, or a religious organization for exercising the protections contained in Subsection 17-70-302(18) or Section [~~17-20-4,~~] 63G-20-201[,] or 63G-20-301; or

(2) a child-placing agency for exercising the protections contained in Section 63G-20-203.5.

Section 47. Section **63H-1-102** is amended to read:

63H-1-102 (Effective 11/06/25). Definitions.

As used in this chapter:

(1) "Authority" means the Military Installation Development Authority, created under Section 63H-1-201.

(2) "Base taxable value" means:

(a) for military land or other land that was exempt from a property tax at the time that a project area was created that included the military land or other land, a taxable value of zero; or

(b) for private property that is included in a project area, the taxable value of the property within any portion of the project area, as designated by board resolution, from which the property tax allocation will be collected, as shown upon the assessment roll last equalized:

(i) before the year in which the authority creates the project area; or

(ii) before the year in which the project area plan is amended, for property added to a project area by an amendment to a project area plan.

(3) "Board" means the governing body of the authority created under Section 63H-1-301.

(4)(a) "Dedicated tax collections" means the property tax that remains after the authority is paid the property tax allocation the authority is entitled to receive under Subsection

63H-1-501(1), for a property tax levied by:

- (i) a county, including a district the county has established under Subsection [17-34-3 (2)] 17-78-502(2) to levy a property tax under [~~Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas~~] Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services to Unincorporated Areas; or

- (ii) an included municipality.

- (b) "Dedicated tax collections" does not include a county additional property tax or multicounty assessing and collecting levy imposed in accordance with Section 59-2-1602.

(5) "Develop" means to engage in development.

(6)(a) "Development" means an activity occurring:

- (i) on land within a project area that is owned or operated by the military, the authority, another public entity, or a private entity; or
- (ii) on military land associated with a project area.

- (b) "Development" includes the demolition, construction, reconstruction, modification, expansion, maintenance, operation, or improvement of a building, facility, utility, landscape, parking lot, park, trail, or recreational amenity.

(7) "Development project" means a project to develop land within a project area.

(8) "Elected member" means a member of the authority board who:

- (a) is a mayor or member of a legislative body appointed under Subsection 63H-1-302 (2)(b); or
- (b)(i) is appointed to the authority board under Subsection 63H-1-302(2)(a) or (3); and
- (ii) concurrently serves in an elected state, county, or municipal office.

(9) "Included municipality" means a municipality, some or all of which is included within a project area.

(10)(a) "Military" means a branch of the armed forces of the United States, including the Utah National Guard.

- (b) "Military" includes, in relation to property, property that is occupied by the military and is owned by the government of the United States, the authority, or the state.

(11) "Military Installation Development Authority accommodations tax" or "MIDA accommodations tax" means the tax imposed under Section 63H-1-205.

(12) "Military Installation Development Authority energy tax" or "MIDA energy tax" means the tax levied under Section 63H-1-204.

- (13)(a) "Military land" means land or a facility, including leased land or a leased facility, that is part of or affiliated with a base, camp, post, station, yard, center, or installation under the jurisdiction of the United States Department of Defense, the United States Department of Veterans Affairs, or the Utah National Guard.
- (b) "Military land" includes land that is:
- (i) owned or leased by the authority; and
 - (ii) held or used for the benefit of the military.
- (14) "Municipal energy tax" means a municipal energy sales and use tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.
- (15) "Municipal services revenue" means revenue that the authority:
- (a) collects from the authority's:
 - (i) levy of a municipal energy tax;
 - (ii) levy of a MIDA energy tax;
 - (iii) levy of a telecommunications tax;
 - (iv) imposition of a transient room tax; and
 - (v) imposition of a resort communities tax;
 - (b) receives under Subsection 59-12-205(2)(a)(ii)(B); and
 - (c) receives as dedicated tax collections.
- (16) "Municipal tax" means a municipal energy tax, MIDA energy tax, MIDA accommodations tax, telecommunications tax, transient room tax, or resort communities tax.
- (17) "Project area" means the land, including military land, whether consisting of a single contiguous area or multiple noncontiguous areas, described in a project area plan or draft project area plan, where the development project set forth in the project area plan or draft project area plan takes place or is proposed to take place.
- (18) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses and other fiscal matters pertaining to a project area that includes:
- (a) the base taxable value of property in the project area;
 - (b) the projected property tax allocation expected to be generated within the project area;
 - (c) the amount of the property tax allocation expected to be shared with other taxing entities;
 - (d) the amount of the property tax allocation expected to be used to implement the project area plan, including the estimated amount of the property tax allocation to be used for land acquisition, public improvements, infrastructure improvements, and

5402 loans, grants, or other incentives to private and public entities;

5403 (e) the property tax allocation expected to be used to cover the cost of administering the
5404 project area plan;

5405 (f) if the property tax allocation is to be collected at different times or from different
5406 portions of the project area, or both:

5407 (i)(A) the tax identification numbers of the parcels from which the property tax
5408 allocation will be collected; or

5409 (B) a legal description of the portion of the project area from which the property
5410 tax allocation will be collected; and

5411 (ii) an estimate of when other portions of the project area will become subject to
5412 collection of the property tax allocation; and

5413 (g) for property that the authority owns or leases and expects to sell or sublease, the
5414 expected total cost of the property to the authority and the expected selling price or
5415 lease payments.

5416 (19) "Project area plan" means a written plan that, after the plan's effective date, guides and
5417 controls the development within a project area.

5418 (20)(a) "Property tax" includes a privilege tax imposed under Title 59, Chapter 4,
5419 Privilege Tax, except as described in Subsection (20)(b), and each levy on an ad
5420 valorem basis on tangible or intangible personal or real property.

5421 (b) "Property tax" does not include a privilege tax on the taxable value:

5422 (i) attributable to a portion of a facility leased to the military for a calendar year when:

5423 (A) a lessee of military land has constructed a facility on the military land that is
5424 part of a project area;

5425 (B) the lessee leases space in the facility to the military for the entire calendar
5426 year; and

5427 (C) the lease rate paid by the military for the space is \$1 or less for the entire
5428 calendar year, not including any common charges that are reimbursements for
5429 actual expenses; or

5430 (ii) of the following property owned by the authority, regardless of whether the
5431 authority enters into a long-term operating agreement with a privately owned
5432 entity under which the privately owned entity agrees to operate the property:

5433 (A) a hotel;

5434 (B) a hotel condominium unit in a condominium project, as defined in Section
5435 57-8-3; and

(C) a commercial condominium unit in a condominium project, as defined in Section 57-8-3.

(21) "Property tax allocation" means the difference between:

- (a) the amount of property tax revenues generated each tax year by all taxing entities from the area within a project area designated in the project area plan as the area from which the property tax allocation is to be collected, using the current assessed value of the property; and
- (b) the amount of property tax revenues that would be generated from that same area using the base taxable value of the property.

(22) "Public entity" means:

- (a) the state, including each department or agency of the state; or
- (b) a political subdivision of the state, including the authority or a county, city, town, school district, special district, special service district, or interlocal cooperation entity.

(23)(a) "[~~Public~~ infrastructure and improvements" means infrastructure, improvements, facilities, or buildings that:

- (i) benefit the public, the authority, the military, or military-related entities; and
- (ii)(A) are publicly owned by the military, the authority, a public infrastructure district under Title 17D, Chapter 4, Public Infrastructure District Act, or another public entity;
- (B) are owned by a utility; or
- (C) are publicly maintained or operated by the military, the authority, or another public entity.

(b) "Public infrastructure and improvements" also means infrastructure, improvements, facilities, or buildings that:

- (i) are privately owned; and
- (ii) provide a substantial benefit, as determined by the board, to the development and operation of a project area.

(c) "Public infrastructure and improvements" includes:

- (i) facilities, lines, or systems that harness geothermal energy or provide water, chilled water, steam, sewer, storm drainage, natural gas, electricity, or telecommunications;
- (ii) streets, roads, curb, gutter, sidewalk, walkways, tunnels, solid waste facilities, parking facilities, public transportation facilities, and parks, trails, and other recreational facilities;

- 5470 (iii) snowmaking equipment and related improvements that can also be used for
5471 water storage or fire suppression purposes; and
- 5472 (iv) a building and related improvements for occupancy by the public, the authority,
5473 the military, or military-related entities.
- 5474 (24) "Remaining municipal services revenue" means municipal services revenue that the
5475 authority has not:
- 5476 (a) spent during the authority's fiscal year for municipal services as provided in
5477 Subsection 63H-1-503(1); or
- 5478 (b) redirected to use in accordance with Subsection 63H-1-502(3).
- 5479 (25) "Resort communities tax" means a sales and use tax imposed under Section 59-12-401.
- 5480 (26) "Taxable value" means the value of property as shown on the last equalized assessment
5481 roll.
- 5482 (27) "Taxing entity":
- 5483 (a) means a public entity that levies a tax on property within a project area; and
- 5484 (b) does not include a public infrastructure district that the authority creates under Title
5485 17D, Chapter 4, Public Infrastructure District Act.
- 5486 (28) "Telecommunications tax" means a telecommunications license tax under Title 10,
5487 Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
- 5488 (29) "Transient room tax" means a tax under Section 59-12-352.
- 5489 Section 48. Section **63H-1-304** is amended to read:
- 5490 **63H-1-304 (Effective 11/06/25). Annual conflict of interest disclosure statement**
5491 **-- Exception -- Penalties.**
- 5492 (1) Except as provided in Subsection (7), a board member shall, no sooner than January 1
5493 and no later than January 31 of each year during which the board member holds office
5494 on the authority's board:
- 5495 (a) prepare a written conflict of interest disclosure statement that contains a response to
5496 each item of information described in Subsection 20A-11-1604(6); and
- 5497 (b) submit the written disclosure statement to the administrator or clerk of the authority's
5498 board.
- 5499 (2)(a) No later than 10 business days after the date on which the board member submits
5500 the written disclosure statement described in Subsection (1) to the administrator or
5501 clerk of the authority's board, the administrator or clerk shall:
- 5502 (i) post an electronic copy of the written disclosure statement on the authority's
5503 website; and

(ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (2)(a)(i).

(b) The administrator or clerk shall ensure that the board member's written disclosure statement remains posted on the authority's website until the board member leaves office.

(3) The administrator or clerk of the authority's board shall take the action described in Subsection (4) if:

(a) a board member fails to timely file the written disclosure statement described in Subsection (1); or

(b) a submitted written disclosure statement does not comply with the requirements of Subsection 20A-11-1604(6).

(4) If a circumstance described in Subsection (3) occurs, the administrator or clerk of the authority's board shall, within five days after the day on which the administrator or clerk determines that a violation occurred, notify the board member of the violation and direct the board member to submit an amended written disclosure statement correcting the problem.

(5)(a) It is unlawful for a board member to fail to submit or amend a written disclosure statement within seven days after the day on which the board member receives the notice described in Subsection (4).

(b) A board member who violates Subsection (5)(a) is guilty of a class B misdemeanor.

(c) The administrator or clerk of the authority's board shall report a violation of Subsection (5)(a) to the attorney general.

(d) In addition to the criminal penalty described in Subsection (5)(b), the administrator or clerk of the authority's board shall impose a civil fine of \$100 against a board member who violates Subsection (5)(a).

(6) The administrator or clerk of the authority's board shall deposit a fine collected under this section into the board's account to pay for the costs of administering this section.

(7) For an individual who is appointed as a board member under Subsection 63H-1-302 (2)(b):

(a) Subsection (1) does not apply; and

(b) the administrator or clerk of the authority's board shall, instead:

(i) post an electronic link on the authority's website to the written disclosure statement the board member made in the board member's capacity as an elected officer of:

(A) a county, under Section ~~[17-16a-13]~~ 17-70-509; or

(B) a municipality, under Section 10-3-1313; and

(ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (7)(b)(i).

Section 49. Section **63H-4-102** is amended to read:

63H-4-102 (Effective 11/06/25) (Repealed 07/01/29). Creation -- Members -- Chair -- Powers -- Quorum -- Per diem and expenses -- Annual conflict of interest disclosure statement -- Exception -- Penalties.

(1) There is created an independent state agency and a body politic and corporate known as the "Heber Valley Historic Railroad Authority."

(2) The authority is composed of eight members as follows:

(a) one member of the county legislative body of Wasatch County;

(b) the mayor of Heber City;

(c) the mayor of Midway;

(d) the executive director of the Department of Transportation or the executive director's designee;

(e) the director of the Division of State Parks, or the director's designee; and

(f) three public members appointed by the governor with the advice and consent of the Senate, being private citizens of the state, as follows:

(i) two people representing the tourism industry, one each from Wasatch and Utah counties; and

(ii) one person representing the public at large.

(3) All members shall be residents of the state.

(4)(a) Except as required by Subsection (4)(b), the three public members are appointed for four-year terms beginning July 1, 2010.

(b) Notwithstanding the requirements of Subsection (4)(a), the governor shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of authority members are staggered so that approximately half of the authority is appointed every two years.

(5) Any of the three public members may be removed from office by the governor or for cause by an affirmative vote of any four members of the authority.

(6) When a vacancy occurs in the membership for any reason, the replacement is appointed for the unexpired term by the governor with advice and consent of the Senate for the unexpired term.

- 5572 (7) Each public member shall hold office for the term of appointment and until a successor
5573 has been appointed and qualified.
- 5574 (8) A public member is eligible for reappointment, but may not serve more than two full
5575 consecutive terms.
- 5576 (9) The governor shall appoint the chair of the authority from among its members.
- 5577 (10) The members shall elect from among their number a vice chair and other officers they
5578 may determine.
- 5579 (11) The powers of the authority are vested in its members.
- 5580 (12)(a) Four members constitute a quorum for transaction of authority business.
- 5581 (b) An affirmative vote of at least four members is necessary for any action taken by the
5582 authority.
- 5583 (13) A member may not receive compensation or benefits for the member's service, but
5584 may receive per diem and travel expenses in accordance with:
- 5585 (a) Section 63A-3-106;
- 5586 (b) Section 63A-3-107; and
- 5587 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
5588 63A-3-107.
- 5589 (14) Except as provided in Subsection (20), a member shall, no sooner than January 1 and
5590 no later than January 31 of each year during which the member holds office on the
5591 authority:
- 5592 (a) prepare a written conflict of interest disclosure statement that contains a response to
5593 each item of information described in Subsection 20A-11-1604(6); and
- 5594 (b) submit the written disclosure statement to the administrator or clerk of the authority.
- 5595 (15)(a) No later than 10 business days after the date on which the member submits the
5596 written disclosure statement described in Subsection (14) to the administrator or clerk
5597 of the authority, the administrator or clerk shall:
- 5598 (i) post an electronic copy of the written disclosure statement on the authority's
5599 website; and
- 5600 (ii) provide the lieutenant governor with a link to the electronic posting described in
5601 Subsection (15)(a)(i).
- 5602 (b) The administrator or clerk shall ensure that the member's written disclosure
5603 statement remains posted on the authority's website until the member leaves office.
- 5604 (16) The administrator or clerk of the authority shall take the action described in Subsection
5605 (17) if:

(a) a member fails to timely file the written disclosure statement described in Subsection (14); or

(b) a submitted written disclosure statement does not comply with the requirements of Subsection 20A-11-1604(6).

(17) If a circumstance described in Subsection (16) occurs, the administrator or clerk of the authority shall, within five days after the day on which the administrator or clerk determines that a violation occurred, notify the member of the violation and direct the member to submit an amended written disclosure statement correcting the problem.

(18)(a) It is unlawful for a member to fail to submit or amend a written disclosure statement within seven days after the day on which the member receives the notice described in Subsection (17).

(b) A member who violates Subsection (18)(a) is guilty of a class B misdemeanor.

(c) The administrator or clerk of the authority shall report a violation of Subsection (18)(a) to the attorney general.

(d) In addition to the criminal penalty described in Subsection (18)(b), the administrator or clerk of the authority shall impose a civil fine of \$100 against a member who violates Subsection (18)(a).

(19) The administrator or clerk of the authority shall deposit a fine collected under this section into the authority's account to pay for the costs of administering this section.

(20) For an individual who is appointed to the authority under Subsection (2)(a), (b), or (c):

(a) Subsection (14) does not apply; and

(b) the administrator or clerk of the authority shall, instead:

(i) post an electronic link on the authority's website to the written disclosure statement the member made in the member's capacity as an elected officer of:

(A) a county, under Section [17-16a-13] 17-70-509; or

(B) a municipality, under Section 10-3-1313; and

(ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (20)(b)(i).

Section 50. Section **63J-1-602.2** is amended to read:

63J-1-602.2 (Effective 11/06/25) (Partially Repealed 07/01/29). List of nonlapsing appropriations to programs.

Appropriations made to the following programs are nonlapsing:

(1) The Legislature and the Legislature's committees.

(2) The State Board of Education, including all appropriations to agencies, line items, and

- 5640 programs under the jurisdiction of the State Board of Education, in accordance with
5641 Section 53F-9-103.
- 5642 (3) The Rangeland Improvement Act created in Section 4-20-101.
- 5643 (4) The Percent-for-Art Program created in Section 9-6-404.
- 5644 (5) The LeRay McAllister Working Farm and Ranch Fund Program created in Title 4,
5645 Chapter 46, Part 3, LeRay McAllister Working Farm and Ranch Fund Program.
- 5646 (6) The Utah Lake Authority created in Section 11-65-201.
- 5647 (7) Dedicated credits accrued to the Utah Marriage Commission as provided under
5648 Subsection [~~17-16-21(2)(d)(ii)~~] 17-66-303(2)(d)(ii).
- 5649 (8) The Wildlife Land and Water Acquisition Program created in Section 23A-6-205.
- 5650 (9) Sanctions collected as dedicated credits from Medicaid providers under Subsection
5651 26B-3-108(7).
- 5652 (10) The primary care grant program created in Section 26B-4-310.
- 5653 (11) The Opiate Overdose Outreach Pilot Program created in Section 26B-4-512.
- 5654 (12) The Utah Health Care Workforce Financial Assistance Program created in Section
5655 26B-4-702.
- 5656 (13) The Rural Physician Loan Repayment Program created in Section 26B-4-703.
- 5657 (14) The Utah Medical Education Council for the:
- 5658 (a) administration of the Utah Medical Education Program created in Section 26B-4-707;
- 5659 (b) provision of medical residency grants described in Section 26B-4-711; and
- 5660 (c) provision of the forensic psychiatric fellowship grant described in Section 26B-4-712.
- 5661 (15) The Division of Services for People with Disabilities, as provided in Section 26B-6-402.
- 5662 (16) The Communication Habits to reduce Adolescent Threats (CHAT) Pilot Program
5663 created in Section 26B-7-122.
- 5664 (17) Funds that the Department of Alcoholic Beverage Services retains in accordance with
5665 Subsection 32B-2-301(8)(a) or (b).
- 5666 (18) The General Assistance program administered by the Department of Workforce
5667 Services, as provided in Section 35A-3-401.
- 5668 (19) The Utah National Guard, created in Title 39A, National Guard and Militia Act.
- 5669 (20) The Search and Rescue Financial Assistance Program, as provided in Section
5670 53-2a-1102.
- 5671 (21) The Emergency Medical Services Grant Program, as provided in Section 53-2d-207.
- 5672 (22) The Motorcycle Rider Education Program, as provided in Section 53-3-905.
- 5673 (23) The Utah Board of Higher Education for teacher preparation programs, as provided in

- 5674 Section 53B-6-104.
- 5675 (24) Innovation grants under Section 53G-10-608, except as provided in Subsection
- 5676 53G-10-608(3).
- 5677 (25) The Division of Fleet Operations for the purpose of upgrading underground storage
- 5678 tanks under Section 63A-9-401.
- 5679 (26) The Division of Technology Services for technology innovation as provided under
- 5680 Section 63A-16-903.
- 5681 (27) The State Capitol Preservation Board created by Section 63O-2-201.
- 5682 (28) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.
- 5683 (29) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado
- 5684 River Authority of Utah Act.
- 5685 (30) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as
- 5686 provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.
- 5687 (31) The Governor's Office of Economic Opportunity's Rural Employment Expansion
- 5688 Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion
- 5689 Program.
- 5690 (32) County correctional facility contracting program for state inmates as described in
- 5691 Section 64-13e-103.
- 5692 (33) County correctional facility reimbursement program for state probationary inmates and
- 5693 state parole inmates as described in Section 64-13e-104.
- 5694 (34) Programs for the Jordan River Recreation Area as described in Section 65A-2-8.
- 5695 (35) The Division of Human Resource Management user training program, as provided in
- 5696 Section 63A-17-106.
- 5697 (36) A public safety answering point's emergency telecommunications service fund, as
- 5698 provided in Section 69-2-301.
- 5699 (37) The Traffic Noise Abatement Program created in Section 72-6-112.
- 5700 (38) The money appropriated from the Navajo Water Rights Negotiation Account to the
- 5701 Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a
- 5702 settlement of federal reserved water right claims.
- 5703 (39) The Judicial Council for compensation for special prosecutors, as provided in Section
- 5704 77-10a-19.
- 5705 (40) A state rehabilitative employment program, as provided in Section 78A-6-210.
- 5706 (41) The Utah Geological Survey, as provided in Section 79-3-401.
- 5707 (42) The Bonneville Shoreline Trail Program created under Section 79-5-503.

- 5708 (43) Adoption document access as provided in Sections 81-13-103, 81-13-504, and
5709 81-13-505.
- 5710 (44) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense
5711 Commission.
- 5712 (45) The program established by the Division of Facilities Construction and Management
5713 under Section 63A-5b-703 under which state agencies receive an appropriation and pay
5714 lease payments for the use and occupancy of buildings owned by the Division of
5715 Facilities Construction and Management.
- 5716 (46) The State Tax Commission for reimbursing counties for deferrals in accordance with
5717 Section 59-2-1802.5.
- 5718 (47) The Veterinarian Education Loan Repayment Program created in Section 4-2-902.
5719 Section 51. Section **63L-11-203** is amended to read:
5720 **63L-11-203 (Effective 11/06/25). Resource management plan administration.**
- 5721 (1) The office shall consult with the Federalism Commission before expending funds
5722 appropriated by the Legislature for the implementation of this section.
- 5723 (2) To the extent that the Legislature appropriates sufficient funding, the office may procure
5724 the services of a non-public entity in accordance with Title 63G, Chapter 6a, Utah
5725 Procurement Code, to assist the office with the office's responsibilities described in
5726 Subsection (3).
- 5727 (3) The office shall:
- 5728 (a) assist each county with the creation of the county's resource management plan by:
- 5729 (i) consulting with the county on policy and legal issues related to the county's
5730 resource management plan; and
- 5731 (ii) helping the county ensure that the county's resource management plan meets the
5732 requirements of [~~Subsection 17-27a-401(3)~~] Section 17-79-402;
- 5733 (b) promote quality standards among all counties' resource management plans; and
- 5734 (c) upon submission by a county, review and verify the county's:
- 5735 (i) estimated cost for creating a resource management plan; and
- 5736 (ii) actual cost for creating a resource management plan.
- 5737 (4)(a) A county shall cooperate with the office, or an entity procured by the office under
5738 Subsection (2), with regards to the office's responsibilities under Subsection (3).
- 5739 (b) To the extent that the Legislature appropriates sufficient funding, the office may, in
5740 accordance with Subsection (4)(c), provide funding to a county before the county
5741 completes a resource management plan.

- 5742 (c) The office may provide pre-completion funding described in Subsection (4)(b):
5743 (i) after:
5744 (A) the county submits an estimated cost for completing the resource management
5745 plan to the office; and
5746 (B) the office reviews and verifies the estimated cost in accordance with
5747 Subsection (3)(c)(i); and
5748 (ii) in an amount up to:
5749 (A) 50% of the estimated cost of completing the resource management plan,
5750 verified by the office; or
5751 (B) \$25,000, if the amount described in Subsection (4)(c)(i)(A) is greater than
5752 \$25,000.
- 5753 (d) To the extent that the Legislature appropriates sufficient funding, the office shall
5754 provide funding to a county in the amount described in Subsection (4)(e) after:
5755 (i) a county's resource management plan:
5756 (A) meets the requirements described in [~~Subsection 17-27a-401(3)~~] Section
5757 17-79-402; and
5758 (B) is adopted under Subsection [~~17-27a-404(5)(d)~~] 17-79-404(5)(d);
5759 (ii) the county submits the actual cost of completing the resource management plan to
5760 the office; and
5761 (iii) the office reviews and verifies the actual cost in accordance with Subsection
5762 (3)(c)(ii).
- 5763 (e) The office shall provide funding to a county under Subsection (4)(d) in an amount
5764 equal to the difference between:
5765 (i) the lesser of:
5766 (A) the actual cost of completing the resource management plan, verified by the
5767 office; or
5768 (B) \$50,000; and
5769 (ii) the amount of any pre-completion funding that the county received under
5770 Subsections (4)(b) and (c).
- 5771 (5) To the extent that the Legislature appropriates sufficient funding, after the deadline
5772 established in Subsection [~~17-27a-404(5)(d)~~] 17-79-404(5)(d) for a county to adopt a
5773 resource management plan, the office shall:
5774 (a) obtain a copy of each county's resource management plan;
5775 (b) create a statewide resource management plan that:

- 5776 (i) meets the same requirements described in [~~Subsection 17-27a-401(3)~~] Section
 5777 17-79-402; and
- 5778 (ii) to the extent reasonably possible, coordinates and is consistent with any resource
 5779 management plan or land use plan established under Title 63J, Chapter 8, State of
 5780 Utah Resource Management Plan for Federal Lands; and
- 5781 (c) submit a copy of the statewide resource management plan to the Federalism
 5782 Commission for review.

5783 [~~(6) Following review of the statewide resource management plan, the Federalism~~
 5784 ~~Commission shall prepare a concurrent resolution approving the statewide resource~~
 5785 ~~management plan for consideration during the 2018 General Session.]~~

5786 [(7)] (6) To the extent that the Legislature appropriates sufficient funding, the office shall
 5787 provide legal support to a county that becomes involved in litigation with the federal
 5788 government over the requirements of Subsection [~~17-27a-405(3)~~] 17-79-405(3).

5789 [(8)] (7) After the statewide resource management plan is approved, [~~as described in~~
 5790 ~~Subsection (6),~~] and to the extent that the Legislature appropriates sufficient funding, the
 5791 office shall monitor the implementation of the statewide resource management plan at
 5792 the federal, state, and local levels.

5793 Section 52. Section **63L-12-102** is amended to read:

5794 **63L-12-102 (Effective 11/06/25). Grant of real property for moderate income**
 5795 **housing.**

5796 (1) Subject to the requirements of this section, a governmental entity may grant real
 5797 property owned by the governmental entity to an entity for the development of moderate
 5798 income housing on the real property.

5799 (2) A governmental entity shall ensure that real property granted under Subsection (1) is
 5800 deed restricted for moderate income housing for at least 30 years after the day on which
 5801 each moderate income housing unit is completed and occupied.

5802 (3) If applicable, a governmental entity granting real property under this section shall
 5803 comply with:

- 5804 (a) the provisions of Title 78B, Chapter 6, Part 5, Eminent Domain;
- 5805 (b) Subsection 10-8-2(4), if a municipality is granting real property under this section;
- 5806 (c) Subsection [~~17-50-312(5)~~] 17-78-103(4), if a county is granting real property under
 5807 this section; and
- 5808 (d) except as provided in Subsection (4), any other applicable provisions of law that
 5809 govern the granting of real property by the governmental entity.

- (4) A municipality granting real property under this section is not subject to the provisions of Subsection 10-8-2(3).

Section 53. Section **63M-15-206** is amended to read:

63M-15-206 (Effective 11/06/25). Oversight -- Staff support -- Funding.

- (1) Utah State University shall:
- (a) working in consultation with the commission, hire a coordinator to manage the day-to-day operations of the commission;
 - (b) pay the salary of the coordinator and review the coordinator's performance;
 - (c) provide other staff support for the commission; and
 - (d) provide office space, furnishings, and supplies to the commission, the coordinator, and support staff.
- (2) Funding for the commission shall be dedicated credits from the \$20 marriage license fee described in Section ~~[17-16-21]~~ 17-66-303 and added funding sought by the commission from private contributions and grants that support the duties of the commission described in Section 63M-15-204.
- (3) Before November 1, 2024, and before November 1 of each third year after 2024, the commission shall provide a written report to the Health and Human Services Interim Committee regarding the commission's:
- (a) initiatives and whether the initiatives could be accomplished by a private organization; and
 - (b) funding sources, including the effectiveness and necessity of the marriage license fee, described in Section ~~[17-16-21]~~ 17-66-303, in providing commission funding.

Section 54. Section **63N-2-511** is amended to read:

63N-2-511 (Effective 11/06/25) (Partially Repealed 07/01/30). Stay Another Day and Bounce Back Fund.

- (1) As used in this section:
- (a) "Bounce back fund" means the Stay Another Day and Bounce Back Fund, created in Subsection (2).
 - (b) "Tourism board" means the Board of Tourism Development created in Section 63N-7-201.
- (2) There is created an expendable special revenue fund known as the Stay Another Day and Bounce Back Fund.
- (3) The bounce back fund shall:
- (a) be administered by the Utah Office of Tourism;

- 5844 (b) earn interest; and
- 5845 (c) be funded by:
- 5846 (i) annual payments under Section [~~17-31-9~~] 17-78-707 from the county in which a
- 5847 qualified hotel is located;
- 5848 (ii) money transferred to the bounce back fund under Section 63N-2-503.5 or
- 5849 63N-2-512; and
- 5850 (iii) any money that the Legislature chooses to appropriate to the bounce back fund.
- 5851 (4) Interest earned by the bounce back fund shall be deposited into the bounce back fund.
- 5852 (5) The Utah Office of Tourism may use money in the bounce back fund to pay for a
- 5853 tourism program of advertising, marketing, and branding of the state, taking into
- 5854 consideration the long-term strategic plan, economic trends, and opportunities for
- 5855 tourism development on a statewide basis.
- 5856 Section 55. Section **63N-2-512** is amended to read:
- 5857 **63N-2-512 (Effective 11/06/25) (Repealed 07/01/28). Hotel Impact Mitigation**
- 5858 **Fund.**
- 5859 (1) As used in this section:
- 5860 (a) "Affected hotel" means a hotel built in the state before July 1, 2014.
- 5861 (b) "City-wide event" means an event hosted at a convention facility pursuant to a
- 5862 contract by a nonprofit corporation responsible for the promotion of convention
- 5863 business.
- 5864 (c) "Mitigation fund" means the Hotel Impact Mitigation Fund, created in Subsection (2).
- 5865 (d) "Qualified losses" means revenue lost by an affected hotel for city-wide events
- 5866 attributable to the qualified hotel room supply being added to the market in the state,
- 5867 calculated by taking the difference between:
- 5868 (i) an affected hotel's average total annual room-night revenue for city-wide events
- 5869 for the three-year period between January 1, 2017, and December 31, 2019; and
- 5870 (ii) the affected hotel's total annual room-night revenue for city-wide events for the
- 5871 applicable year.
- 5872 (2) There is created an expendable special revenue fund known as the Hotel Impact
- 5873 Mitigation Fund.
- 5874 (3) The mitigation fund shall:
- 5875 (a) be administered by GOEO;
- 5876 (b) earn interest; and
- 5877 (c) be funded by:

- 5878 (i) payments required to be deposited into the mitigation fund by the Division of
5879 Finance under Subsection 59-12-103(10);
- 5880 (ii) money required to be deposited into the mitigation fund under Subsection [
5881 ~~17-31-9(2)~~] 17-78-707(2) by the county in which a qualified hotel is located; and
- 5882 (iii) any money deposited into the mitigation fund under Subsection (7).
- 5883 (4) Interest earned by the mitigation fund shall be deposited into the mitigation fund.
- 5884 (5) In accordance with office rules and Subsection (6), GOEO shall annually pay
5885 \$2,100,000 from the mitigation fund to affected hotels to mitigate qualified losses as
5886 follows:
- 5887 (a) for calendar years 2023 and 2024, on or before June 1, 2025;
- 5888 (b) for calendar year 2025, on or before February 28, 2026; and
- 5889 (c) for calendar year 2026, on or before February 28, 2026.
- 5890 (6) Each calendar year, GOEO shall award the available \$2,100,000 to affected hotels
5891 proportionally, according to each affected hotel's qualified losses in relation to the total
5892 qualified losses suffered collectively by all affected hotels.
- 5893 (7) A host local government or qualified hotel owner may make payments to the Division
5894 of Finance for deposit into the mitigation fund.
- 5895 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
5896 office shall, in consultation with the Utah Hotel and Lodging Association and the county
5897 in which the qualified hotel is located, make rules establishing procedures and criteria
5898 governing payments under Subsection (5) to affected hotels.
- 5899 Section 56. Section **63N-3-403** is amended to read:
- 5900 **63N-3-403 (Effective 11/06/25). Transient Room Tax Fund -- Source of revenues**
5901 **-- Interest -- Expenditure or pledge of revenues.**
- 5902 (1) There is created a fiduciary fund held by the state in a purely custodial capacity known
5903 as the Transient Room Tax Fund.
- 5904 (2)(a) The fund shall be funded by the portion of the sales and use tax imposed by a
5905 county of the first class described in Subsection 59-12-301(2) and the revenue
5906 generated by the tax described in Subsection 59-28-103(5).
- 5907 (b)(i) The fund shall earn interest.
- 5908 (ii) Any interest earned on fund money shall be deposited into the fund.
- 5909 (3)(a) Before July 1, 2027, and subject to Subsection (3)(b), the executive director shall
5910 expend or pledge the money deposited into the fund:
- 5911 (i) to mitigate the impacts of traffic and parking relating to a convention facility

5912 within a county of the first class;

5913 (ii) for a purpose listed in Section [~~17-31-2~~] 17-78-702, except that any requirements
5914 in Section [~~17-31-2~~] 17-78-702 for the expenditure of money do not apply; or

5915 (iii) for a combination of Subsections (3)(a)(i) and (ii).

5916 (b) The executive director may not expend more than \$20,000,000 in total to mitigate
5917 the impacts of traffic and parking relating to a convention facility within a county of
5918 the first class.

5919 (4) Beginning on July 1, 2027, the executive director shall expend or pledge the money
5920 deposited into the fund for:

5921 (a) the benefit of a city of the first class:

5922 (i) in a county of the first class;

5923 (ii) with a convention center; and

5924 (iii) that is not a capital city; and

5925 (b) a purpose listed in Section [~~17-31-2~~] 17-78-702, except that any requirements in
5926 Section [~~17-31-2~~] 17-78-702 for the expenditure of money do not apply.

5927 Section 57. Section **63N-4-801** is amended to read:

5928 **63N-4-801 (Effective 11/06/25). Definitions.**

5929 As used in this part:

5930 (1) "Advisory committee" means the Rural Opportunity Advisory Committee created in
5931 Section 63N-4-804.

5932 (2) "Association of governments" means an association of political subdivisions of the
5933 state, established pursuant to an interlocal agreement under Title 11, Chapter 13,
5934 Interlocal Cooperation Act.

5935 (3)(a) "Business entity" means a sole proprietorship, partnership, association, joint
5936 venture, corporation, firm, trust, foundation, or other organization or entity used in
5937 carrying on a business.

5938 (b) "Business entity" does not include a business primarily engaged in the following:

5939 (i) construction;

5940 (ii) staffing;

5941 (iii) retail trade; or

5942 (iv) public utility activities.

5943 (4) "CEO board" means a County Economic Opportunity Advisory Board as described in
5944 Section 63N-4-803.

5945 (5) "Fund" means the Rural Opportunity Fund created in Section 63N-4-805.

- (6) "Qualified asset" means a physical asset that provides or supports an essential public service.
- (7) "Qualified project" means a project to build or improve one or more qualified assets for a rural community, including:
- (a) telecom and high-speed Internet infrastructure;
 - (b) power and energy infrastructure;
 - (c) water and sewerage infrastructure;
 - (d) healthcare infrastructure; or
 - (e) other infrastructure as defined by rule made by the office in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (8) "Rural community" means a rural county or rural municipality.
- (9) "Rural county" means:
- (a) a county of the fourth, fifth, or sixth class, as classified in Section ~~[17-50-501]~~ 17-60-104; or
 - (b) a county of the third class, as classified in Section ~~[17-50-501]~~ 17-60-104, if the county of the third class has no municipality with a population of 100,000 or more.
- (10) "Rural health care special district" means a special service district created to provide health care under Subsection 17D-1-201(6) that is located in a rural county or rural municipality.
- (11) "Rural municipality" means a city or town located within the boundaries of:
- (a) a county of the third, fourth, fifth, or sixth class; or
 - (b) a county of the second class, if the municipality has a population of 10,000 or less.
- (12) "Rural Opportunity Program" or "program" means the Rural Opportunity Program created in Section 63N-4-802.
- Section 58. Section **64-13e-103** is amended to read:
- 64-13e-103 (Effective 11/06/25). County correctional facility contracting program for state inmates -- Payments -- Reporting -- Contracts.**
- (1) Subject to Subsection (7), the department may only contract with a county to house state inmates in a county correctional facility.
- (2)(a) The compensation rate for housing state inmates pursuant to a contract described in Subsection (1) shall be:
- (i) except as provided in Subsection (2)(a)(ii), 84% of the state daily incarceration rate for a county correctional facility bed space in a county that, pursuant to the contract, is dedicated to a treatment program for state inmates, if the treatment

program is approved by the department under Subsection (2)(c);

- (ii) 75% of the state daily incarceration rate for a county correctional facility bed space in a county that, pursuant to the contract, is dedicated to an alternative treatment program for state inmates, if the alternative treatment program is approved by the department under Subsection (2)(c); and
- (iii) 70% of the state daily incarceration rate for a county correctional facility bed space in a county other than the bed spaces described in Subsections (2)(a)(i) and (ii).

(b) The department shall:

- (i) make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, that establish standards that a treatment program is required to meet before the treatment program is considered for approval for the purpose of a county receiving payment based on the rate described in Subsection (2)(a)(i) or (ii); and
- (ii) determine on an annual basis, based on appropriations made by the Legislature for the contracts described in this section, whether to approve a treatment program that meets the standards established under Subsection (2)(b)(i), for the purpose of a county receiving payment based on the rate described in Subsection (2)(a)(i) or (ii).

(c) The department may not approve a treatment program for the purpose of a county receiving payment based on the rate described in Subsection (2)(a)(i) or (ii), unless:

- (i) the program meets the standards established under Subsection (2)(b)(i); and
- (ii) the department determines that the treatment program is needed by the department at the location where the treatment program will be provided.

(d)(i) The department shall annually:

- (A) collect information from each county described in Subsection (1) regarding the treatment programs for state inmates offered by the county;
 - (B) evaluate, review, and audit the results of each treatment program on state inmate recidivism and other relevant metrics; and
 - (C) on or before November 30, report the results of the information described in Subsection (2)(d)(i)(B) to the Criminal Justice Appropriations Subcommittee.
- (ii) The department may make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to implement the provisions of Subsection (2)(d)(i).

- (3)(a) Compensation to a county for state inmates incarcerated under this section shall be made by the department.
- (b) Funds from the County Correctional Facility Contracting Reserve Program may be used only once existing annual appropriated funds for the fiscal year have been exhausted.
- (4) Counties that contract with the department under Subsection (1) shall, on or before June 30 of each year, submit a report to the department that includes:
- (a) the number of state inmates the county housed under this section;
 - (b) the total number of state inmate days of incarceration that were provided by the county; and
 - (c) the information required under Subsection (2)(d)(i)(A).
- (5) Except as provided under Subsection (6), the department may not enter into a contract with a county as described under Subsection (1), unless:
- (a) beginning July 1, 2023, the county correctional facility within the county is in compliance with the reporting requirements described in [~~Subsection 17-22-32(2)~~] Section 17-72-408; and
 - (b) the Legislature has previously passed a joint resolution that includes the following information regarding the proposed contract:
 - (i) the approximate number of beds to be contracted;
 - (ii) the approximate amount of the county's long-term debt; and
 - (iii) the repayment time of the debt for the facility where the inmates are to be housed.
- (6) The department may enter into a contract with a county government to house inmates without complying with the approval process described in Subsection (5) only if the county facility was under construction, or already in existence, on March 16, 2001.
- (7) Any resolution passed by the Legislature under Subsection (5) does not bind or obligate the Legislature or the department regarding the proposed contract.
- Section 59. Section **65A-3-3** is amended to read:
- 65A-3-3 (Effective 11/06/25). Enforcement of laws -- City, county, or district attorney to prosecute.**
- (1) It is the duty of the Division of Law Enforcement, county sheriffs, county sheriff deputies, peace officers, and other law enforcement officers within the law enforcement jurisdiction to enforce the provisions of this chapter and to investigate and gather evidence that may indicate a violation under this chapter.
- (2)(a) The city attorney, county attorney, or district attorney, as appropriate under

Sections 10-3-928, [~~17-18a-202, and 17-18a-203~~] 17-68-302, and 17-68-303, shall prosecute any criminal violations of this chapter.

(b) The counsel for an eligible entity, as defined in Section 65A-8-203, shall initiate a civil action to recover suppression costs incurred by the eligible entity for suppression of fire on private land.

Section 60. Section **65A-8-217** is amended to read:

65A-8-217 (Effective 11/06/25). Utah Wildfire Fund.

(1) As used in this section:

- (a) "Eligible entity" means the same as that term is defined in Section 65A-8-203.
- (b) "Fund" means the Utah Wildfire Fund created by this section.
- (c) "Wildfire" means a fire that consumes:
 - (i) wildland; or
 - (ii) wildland urban interface.
- (d) "Wildfire costs" means costs associated with the suppression of a wildfire or rehabilitation efforts after a wildfire is suppressed as further defined by the division by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, including costs for an eligible entity that has entered into a cooperative agreement, as described in Section 65A-8-203.
- (e) "Wildfire prevention costs" means costs for prevention, preparedness, or mitigation efforts before a wildfire, as defined by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, including costs of an eligible entity that has entered into a cooperative agreement, as described in Section 65A-8-203.

(2)(a) There is created an expendable special revenue fund known as the "Utah Wildfire Fund."

(b) The fund shall consist of:

- (i) interest and earnings from the investment of fund money;
- (ii) money appropriated by the Legislature to the fund;
- (iii) federal funds received by the division for wildfire management costs, as defined by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- (iv) suppression costs billed to an eligible entity that does not participate in a cooperative agreement;
- (v) suppression costs paid to the division by another state agency;

- 6082 (vi) costs recovered from a settlement or a civil or administrative action related to
6083 wildfire suppression;
- 6084 (vii) restitution payments ordered by a court following a criminal adjudication;
- 6085 (viii) voluntary contributions received by the division;
- 6086 (ix) money received as direct payment from cooperative wildfire system participation
6087 commitments;
- 6088 (x) money deposited by the Division of Finance, pursuant to Section 59-21-2;
- 6089 (xi) money transferred by the Division of Finance, pursuant to Section 63J-1-314; and
- 6090 (xii) money deposited by the Division of Forestry, Fire, and State Lands, pursuant to
6091 Section ~~[17-16-22]~~ 17E-7-401.
- 6092 (c) The state treasurer shall:
- 6093 (i) invest the money in the fund in accordance with Title 51, Chapter 7, State Money
6094 Management Act; and
- 6095 (ii) deposit interest or other earnings derived from each investment described in
6096 Subsection (2)(c)(i) into the fund.
- 6097 (3)(a) The division shall administer the fund to:
- 6098 (i) pay wildfire costs on:
- 6099 (A) state lands; or
- 6100 (B) if delegated fire management authority, as described in Section 65A-8-203.1,
6101 private land located in an unincorporated area;
- 6102 (ii) subject to Subsection (4), make one or more grants for the purpose of assisting
6103 one or more local fire departments or volunteer fire departments in building
6104 capacity for the suppression of wildfire; and
- 6105 (iii) subject to Subsection (5), pay wildfire prevention costs.
- 6106 (b) The division may disburse money from the fund only upon written order of the state
6107 forester or the state forester's authorized representative.
- 6108 (c) If the state forester determines money in the fund may be insufficient to cover
6109 eligible costs in a fire season, the state forester may:
- 6110 (i) delay making disbursements from the fund until the close of the fire season; and
6111 (ii) request supplemental appropriations from the Legislature.
- 6112 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
6113 division shall make rules to administer the fund consistent with the requirements of
6114 this section.
- 6115 (4)(a) The division may not issue in a fiscal year an aggregate of grants described in

- 6116 Subsection (3)(a)(ii) that exceed \$300,000.
- 6117 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 6118 division shall make rules establishing criteria for receiving a grant under Subsection
- 6119 (3)(a)(ii).
- 6120 (5)(a) Except as provided in Subsection (5)(b), the division shall pay wildfire
- 6121 prevention costs during that fiscal year in an amount that is the greater of:
- 6122 (i) \$10,000,000; or
- 6123 (ii) the sum of:
- 6124 (A) \$3,000,000; and
- 6125 (B) 10% of the money deposited into the fund but not expended in the previous
- 6126 fiscal year for wildfire costs.
- 6127 (b) In a case of catastrophic need, as determined by the state forester, the division may
- 6128 use money described in Subsection (5)(a) to pay wildfire costs.
- 6129 (6) Beginning with the fiscal year ending June 30, 2026, the division shall, by no later than
- 6130 the October 31 immediately following the fiscal year, annually report to the Natural
- 6131 Resources, Agriculture, and Environmental Quality Appropriations Subcommittee:
- 6132 (a) the balance in the fund at the end of the fiscal year;
- 6133 (b) the amount of expenditures under Subsections (3)(a)(i), (ii), and (iii) during the fiscal
- 6134 year; and
- 6135 (c) the revenues deposited into the fund under Subsection (2) during the fiscal year.
- 6136 Section 61. Section **65A-8-402** is amended to read:
- 6137 **65A-8-402 (Effective 01/01/26). Evaluation of wildland urban interface property**
- 6138 **-- Fee amounts -- Rulemaking.**
- 6139 (1)(a) The division shall establish a program under which a wildland urban interface
- 6140 coordinator evaluates and classifies high risk wildland urban interface property using
- 6141 a triage scale.
- 6142 (b) The wildland urban interface coordinator shall be:
- 6143 (i) a representative of the division; or
- 6144 (ii) if the evaluation and classification is assigned to a county, a representative of the
- 6145 county.
- 6146 (c) At the beginning of each calendar year, the division shall determine whether to
- 6147 assign evaluation and classification under this section of high risk wildland urban
- 6148 interface property to a county.
- 6149 (2) After completing the evaluation and classification under this section, the wildland urban

- 6150 interface coordinator shall inform a property owner of property described in Subsection
6151 (1)(a) of:
- 6152 (a) the classification assigned to the property described in Subsection (1)(a) under the
6153 triage scale;
- 6154 (b) the fee the property owner shall pay under Section [~~17-16-22~~] 17E-7-401; and
- 6155 (c) resources from the division or county that the property owner may access to bring the
6156 property described in Subsection (1)(a) to the first or second classification by
6157 applying wildland urban interface building standards.
- 6158 (3) As part of the program established under this section, the division:
- 6159 (a) may provide resources to a property owner described in Subsection (2)(b) to
6160 facilitate the property owner bringing the property described in Subsection (1)(a) to
6161 the first or second classification under the triage scale; and
- 6162 (b) beginning on January 1, 2028, shall develop and maintain a database that may be
6163 accessed by a wildland urban interface property and casualty insurer to learn the
6164 classification under the triage scale for any portion of high risk wildland urban
6165 interface property to be covered by the wildland urban interface property and casualty
6166 insurer.
- 6167 (4)(a) The division shall annually set a fee amount that is based on the square footage of
6168 a structure within the high risk wildland urban interface to pay for the costs
6169 associated with the implementation of this part to be assessed and collected by a
6170 county in accordance with Section [~~17-16-22~~] 17E-7-401.
- 6171 (b) The division may tier the fee amount to account for what level on the triage scale a
6172 property is assigned by a wildland urban interface coordinator.
- 6173 (5) The division may make rules, in accordance with Title 63G, Chapter 3, Utah
6174 Administrative Rulemaking Act, to:
- 6175 (a) define high risk wildland urban interface property and wildland urban interface
6176 property that is not high risk as provided in Subsection 65A-8-203(8)(b);
- 6177 (b) establish the criteria used to evaluate and classify property located within high risk
6178 wildland urban interface property;
- 6179 (c) create a process by which the division and counties communicate classifications
6180 assigned to property described in Subsection (1)(a);
- 6181 (d) create a process for communicating to a property owner the information described in
6182 Subsection (2);
- 6183 (e) establish how the division may provide resources under Subsection (3);

(f) create a process for a wildland urban interface property and casualty insurer to learn the classification described in Subsection (3)(b); and

(g) establish how the fee amount described in Subsection (4) is set.

Section 62. Section **67-1a-6.5** is amended to read:

67-1a-6.5 (Effective 11/06/25). Certification of local entity boundary actions --

Definitions -- Notice requirements -- Electronic copies -- Filing.

(1) As used in this section:

(a) "Applicable certificate" means:

(i) for the impending incorporation of a city, town, special district, conservation district, incorporation of a special district from a reorganized special service district, or public infrastructure district, a certificate of incorporation;

(ii) for the impending creation of a county, school district, special service district, community reinvestment agency, or interlocal entity, a certificate of creation;

(iii) for the impending annexation of territory to an existing local entity, a certificate of annexation;

(iv) for the impending withdrawal or disconnection of territory from an existing local entity, a certificate of withdrawal or disconnection, respectively;

(v) for the impending consolidation of multiple local entities, a certificate of consolidation;

(vi) for the impending division of a local entity into multiple local entities, a certificate of division;

(vii) for the impending adjustment of a common boundary between local entities, a certificate of boundary adjustment; and

(viii) for the impending dissolution of a local entity, a certificate of dissolution.

(b) "Approved final local entity plat" means a final local entity plat, as defined in Section ~~[17-23-20]~~ 17-73-101, that has been approved under Section ~~[17-23-20]~~ 17-73-507 as a final local entity plat by the county surveyor.

(c) "Approving authority" ~~[has the same meaning as]~~ means the same as that term is defined in Section ~~[17-23-20]~~ 17-73-101.

(d) "Boundary action" ~~[has the same meaning as]~~ means the same as that term is defined in Section ~~[17-23-20]~~ 17-73-101.

(e) "Center" means the Utah Geospatial Resource Center created under Section 63A-16-505.

(f) "Community reinvestment agency" ~~[has the same meaning as]~~ means the same as that

6218 term is defined in Section 17C-1-102.

6219 (g) "Conservation district" [~~has the same meaning as~~] means the same as that term is
6220 defined in Section 17D-3-102.

6221 (h) "Interlocal entity" [~~has the same meaning as~~] means the same as that term is defined
6222 in Section 11-13-103.

6223 (i) "Local entity" means a county, city, town, school district, special district, community
6224 reinvestment agency, special service district, conservation district, or interlocal entity.

6225 (j) "Notice of an impending boundary action" means a written notice, as described in
6226 Subsection (3), that provides notice of an impending boundary action.

6227 (k) "Special district" means the same as that term is defined in Section 17B-1-102.

6228 (l) "Special service district" means the same as that term is defined in Section 17D-1-102.

6229 (2) Within 10 days after receiving a notice of an impending boundary action, the lieutenant
6230 governor shall:

6231 (a)(i) issue the applicable certificate, if:

6232 (A) the lieutenant governor determines that the notice of an impending boundary
6233 action meets the requirements of Subsection (3); and

6234 (B) except in the case of an impending local entity dissolution, the notice of an
6235 impending boundary action is accompanied by an approved final local entity
6236 plat;

6237 (ii) send the applicable certificate to the local entity's approving authority;

6238 (iii) return the original of the approved final local entity plat to the local entity's
6239 approving authority;

6240 (iv) send a copy of the applicable certificate and approved final local entity plat to:

6241 (A) the State Tax Commission;

6242 (B) the center; and

6243 (C) the county assessor, county surveyor, county auditor, and county attorney of
6244 each county in which the property depicted on the approved final local entity
6245 plat is located; and

6246 (v) send a copy of the applicable certificate to the state auditor, if the boundary action
6247 that is the subject of the applicable certificate is:

6248 (A) the incorporation or creation of a new local entity;

6249 (B) the consolidation of multiple local entities;

6250 (C) the division of a local entity into multiple local entities; or

6251 (D) the dissolution of a local entity; or

(b)(i) send written notification to the approving authority that the lieutenant governor is unable to issue the applicable certificate, if:

(A) the lieutenant governor determines that the notice of an impending boundary action does not meet the requirements of Subsection (3); or

(B) the notice of an impending boundary action is:

(I) not accompanied by an approved final local entity plat; or

(II) accompanied by a plat or final local entity plat that has not been approved as a final local entity plat by the county surveyor under Section [17-23-20] 17-73-507; and

(ii) explain in the notification under Subsection (2)(b)(i) why the lieutenant governor is unable to issue the applicable certificate.

(3) Each notice of an impending boundary action shall:

(a) be directed to the lieutenant governor;

(b) contain the name of the local entity or, in the case of an incorporation or creation, future local entity, whose boundary is affected or established by the boundary action;

(c) describe the type of boundary action for which an applicable certificate is sought;

(d) be accompanied by a letter from the Utah State Retirement Office, created under Section 49-11-201, to the approving authority that identifies the potential provisions under Title 49, Utah State Retirement and Insurance Benefit Act, that the local entity shall comply with, related to the boundary action, if the boundary action is an impending incorporation or creation of a local entity that may result in the employment of personnel; and

(e)(i) contain a statement, signed and verified by the approving authority, certifying that all requirements applicable to the boundary action have been met; or

(ii) in the case of the dissolution of a municipality, be accompanied by a certified copy of the court order approving the dissolution of the municipality.

(4) The lieutenant governor may require the approving authority to submit a paper or electronic copy of a notice of an impending boundary action and approved final local entity plat in conjunction with the filing of the original of those documents.

(5)(a) The lieutenant governor shall:

(i) keep, index, maintain, and make available to the public each notice of an impending boundary action, approved final local entity plat, applicable certificate, and other document that the lieutenant governor receives or generates under this section;

- 6286 (ii) make a copy of each document listed in Subsection (5)(a)(i) available on the
6287 Internet for 12 months after the lieutenant governor receives or generates the
6288 document;
- 6289 (iii) furnish a paper copy of any of the documents listed in Subsection (5)(a)(i) to any
6290 person who requests a paper copy; and
- 6291 (iv) furnish a certified copy of any of the documents listed in Subsection (5)(a)(i) to
6292 any person who requests a certified copy.
- 6293 (b) The lieutenant governor may charge a reasonable fee for a paper copy or certified
6294 copy of a document that the lieutenant governor provides under this Subsection (5).
- 6295 (6) The lieutenant governor's issuance of a certificate of creation for an infrastructure
6296 financing district constitutes the state's approval of the creation of the infrastructure
6297 financing district.
- 6298 Section 63. Section **67-1a-15** is amended to read:
- 6299 **67-1a-15 (Effective 11/06/25). Local government and limited purpose entity**
6300 **registry.**
- 6301 (1) As used in this section:
- 6302 (a) "Entity" means a limited purpose entity or a local government entity.
- 6303 (b)(i) "Limited purpose entity" means a legal entity that:
- 6304 (A) performs a single governmental function or limited governmental functions;
6305 and
- 6306 (B) is not a state executive branch agency, a state legislative office, or within the
6307 judicial branch.
- 6308 (ii) "Limited purpose entity" includes:
- 6309 (A) area agencies, area agencies on aging, and area agencies on high risk adults, as
6310 those terms are defined in Section 26B-6-101;
- 6311 (B) charter schools created under Title 53G, Chapter 5, Charter Schools;
- 6312 (C) community reinvestment agencies, as that term is defined in Section
6313 17C-1-102;
- 6314 (D) conservation districts, as that term is defined in Section 17D-3-102;
- 6315 (E) governmental nonprofit corporations, as that term is defined in Section
6316 11-13a-102;
- 6317 (F) housing authorities, as that term is defined in Section 35A-8-401;
- 6318 (G) independent entities and independent state agencies, as those terms are
6319 defined in Section 63E-1-102;

- (H) interlocal entities, as that term is defined in Section 11-13-103;
- (I) local building authorities, as that term is defined in Section 17D-2-102;
- (J) special districts, as that term is defined in Section 17B-1-102;
- (K) local health departments, as that term is defined in Section 26A-1-102;
- (L) local mental health authorities, as that term is defined in Section 62A-15-102;
- (M) nonprofit corporations that receive an amount of money requiring an accounting report under Section 51-2a-201.5;
- (N) school districts under Title 53G, Chapter 3, School District Creation and Change;
- (O) special service districts, as that term is defined in Section 17D-1-102; and
- (P) substance abuse authorities, as that term is defined in Section 62A-15-102.

(c) "Local government and limited purpose entity registry" or "registry" means the registry of local government entities and limited purpose entities created under this section.

(d) "Local government entity" means:

- (i) a county, as that term is defined in Section ~~[17-50-101]~~ 17-60-101; and
- (ii) a municipality, as that term is defined in Section 10-1-104.

(e) "Notice of failure to register" means the notice the lieutenant governor sends, in accordance with Subsection (7)(a), to an entity that does not register.

(f) "Notice of failure to renew" means the notice the lieutenant governor sends to a registered entity, in accordance with Subsection (7)(b).

(g) "Notice of noncompliance" means the notice the lieutenant governor sends to a registered entity, in accordance with Subsection (6)(c).

(h) "Notice of non-registration" means the notice the lieutenant governor sends to an entity and the state auditor, in accordance with Subsection (9).

(i) "Notice of registration or renewal" means the notice the lieutenant governor sends, in accordance with Subsection (6)(b)(i).

(j) "Registered entity" means an entity with a valid registration as described in Subsection (8).

(2) The lieutenant governor shall:

(a) create a registry of each local government entity and limited purpose entity within the state that:

- (i) contains the information described in Subsection (4); and
- (ii) is accessible on the lieutenant governor's website or otherwise publicly available;

- 6354 and
- 6355 (b) establish fees for registration and renewal, in accordance with Section 63J-1-504,
- 6356 based on and to directly offset the cost of creating, administering, and maintaining
- 6357 the registry.
- 6358 (3) Each local government entity and limited purpose entity shall:
- 6359 (a) on or before July 1, 2019, register with the lieutenant governor as described in
- 6360 Subsection (4);
- 6361 (b) on or before one year after the day on which the lieutenant governor issues the notice
- 6362 of registration or renewal, annually renew the entity's registration in accordance with
- 6363 Subsection (5); and
- 6364 (c) on or before 30 days after the day on which any of the information described in
- 6365 Subsection (4) changes, send notice of the changes to the lieutenant governor.
- 6366 (4) Each entity shall include the following information in the entity's registration
- 6367 submission:
- 6368 (a) the resolution or other legal or formal document creating the entity or, if the
- 6369 resolution or other legal or formal document creating the entity cannot be located,
- 6370 conclusive proof of the entity's lawful creation;
- 6371 (b) if the entity has geographic boundaries, a map or plat identifying the current
- 6372 geographic boundaries of the entity, or if it is impossible or unreasonably expensive
- 6373 to create a map or plat, a metes and bounds description, or another legal description
- 6374 that identifies the current boundaries of the entity;
- 6375 (c) the entity's name;
- 6376 (d) the entity's type of local government entity or limited purpose entity;
- 6377 (e) the entity's governmental function;
- 6378 (f) the entity's website, physical address, and phone number, including the name and
- 6379 contact information of an individual whom the entity designates as the primary
- 6380 contact for the entity;
- 6381 (g)(i) names, email addresses, and phone numbers of the members of the entity's
- 6382 governing board or commission, managing officers, or other similar managers and
- 6383 the method by which the members or officers are appointed, elected, or otherwise
- 6384 designated;
- 6385 (ii) the date of the most recent appointment or election of each entity governing board
- 6386 or commission member; and
- 6387 (iii) the date of the anticipated end of each entity governing board or commission

- 6388 member's term;
- 6389 (h) the entity's sources of revenue; and
- 6390 (i) if the entity has created an assessment area, as that term is defined in Section
- 6391 11-42-102, information regarding the creation, purpose, and boundaries of the
- 6392 assessment area.
- 6393 (5) Each entity shall include the following information in the entity's renewal submission:
- 6394 (a) identify and update any incorrect or outdated information the entity previously
- 6395 submitted during registration under Subsection (4); or
- 6396 (b) certify that the information the entity previously submitted during registration under
- 6397 Subsection (4) is correct without change.
- 6398 (6) Within 30 days of receiving an entity's registration or renewal submission, the lieutenant
- 6399 governor shall:
- 6400 (a) review the submission to determine compliance with Subsection (4) or (5);
- 6401 (b) if the lieutenant governor determines that the entity's submission complies with
- 6402 Subsection (4) or (5):
- 6403 (i) send a notice of registration or renewal that includes the information that the entity
- 6404 submitted under Subsection (4) or (5) to:
- 6405 (A) the registering or renewing entity;
- 6406 (B) each county in which the entity operates, either in whole or in part, or where
- 6407 the entity's geographic boundaries overlap or are contained within the
- 6408 boundaries of the county;
- 6409 (C) the Division of Archives and Records Service; and
- 6410 (D) the Office of the Utah State Auditor; and
- 6411 (ii) publish the information from the submission on the registry, except any email
- 6412 address or phone number that is personal information as defined in Section
- 6413 63G-2-303; and
- 6414 (c) if the lieutenant governor determines that the entity's submission does not comply
- 6415 with Subsection (4) or (5) or is otherwise inaccurate or deficient, send a notice of
- 6416 noncompliance to the registering or renewing entity that:
- 6417 (i) identifies each deficiency in the entity's submission with the corresponding
- 6418 statutory requirement;
- 6419 (ii) establishes a deadline to cure the entity's noncompliance that is the first business
- 6420 day that is at least 30 calendar days after the day on which the lieutenant governor
- 6421 sends the notice of noncompliance; and

6422 (iii) states that failure to comply by the deadline the lieutenant governor establishes
6423 under Subsection (6)(c)(ii) will result in the lieutenant governor sending a notice
6424 of non-registration to the Office of the Utah State Auditor, in accordance with
6425 Subsection (9).

6426 (7)(a) If the lieutenant governor identifies an entity that does not make a registration
6427 submission in accordance with Subsection (4) by the deadline described in
6428 Subsection (3), the lieutenant governor shall send a notice of failure to register to the
6429 registered entity that:

6430 (i) identifies the statutorily required registration deadline described in Subsection (3)
6431 that the entity did not meet;
6432 (ii) establishes a deadline to cure the entity's failure to register that is the first
6433 business day that is at least 10 calendar days after the day on which the lieutenant
6434 governor sends the notice of failure to register; and
6435 (iii) states that failure to comply by the deadline the lieutenant governor establishes
6436 under Subsection (7)(a)(ii) will result in the lieutenant governor sending a notice
6437 of non-registration to the Office of the Utah State Auditor, in accordance with
6438 Subsection (9).

6439 (b) If a registered entity does not make a renewal submission in accordance with
6440 Subsection (5) by the deadline described in Subsection (3), the lieutenant governor
6441 shall send a notice of failure to renew to the registered entity that:

6442 (i) identifies the renewal deadline described in Subsection (3) that the entity did not
6443 meet;
6444 (ii) establishes a deadline to cure the entity's failure to renew that is the first business
6445 day that is at least 30 calendar days after the day on which the lieutenant governor
6446 sends the notice of failure to renew; and
6447 (iii) states that failure to comply by the deadline the lieutenant governor establishes
6448 under Subsection (7)(b)(ii) will result in the lieutenant governor sending a notice
6449 of non-registration to the Office of the Utah State Auditor, in accordance with
6450 Subsection (9).

6451 (8) An entity's registration is valid:

6452 (a) if the entity makes a registration or renewal submission in accordance with the
6453 deadlines described in Subsection (3);
6454 (b) during the period the lieutenant governor establishes in the notice of noncompliance
6455 or notice of failure to renew during which the entity may cure the identified

- 6456 registration deficiencies; and
- 6457 (c) for one year beginning on the day the lieutenant governor issues the notice of
- 6458 registration or renewal.
- 6459 (9)(a) The lieutenant governor shall send a notice of non-registration to the Office of the
- 6460 Utah State Auditor if an entity fails to:
- 6461 (i) cure the entity's noncompliance by the deadline the lieutenant governor establishes
- 6462 in the notice of noncompliance;
- 6463 (ii) register by the deadline the lieutenant governor establishes in the notice of failure
- 6464 to register; or
- 6465 (iii) cure the entity's failure to renew by the deadline the lieutenant governor
- 6466 establishes in the notice of failure to renew.
- 6467 (b) The lieutenant governor shall ensure that the notice of non-registration:
- 6468 (i) includes a copy of the notice of noncompliance, the notice of failure to register, or
- 6469 the notice of failure to renew; and
- 6470 (ii) requests that the state auditor withhold state allocated funds or the disbursement
- 6471 of property taxes and prohibit the entity from accessing money held by the state or
- 6472 money held in an account of a financial institution, in accordance with
- 6473 Subsections 67-3-1(7)(i) and 67-3-1(10).
- 6474 (10) The lieutenant governor may extend a deadline under this section if an entity notifies
- 6475 the lieutenant governor, before the deadline to be extended, of the existence of an
- 6476 extenuating circumstance that is outside the control of the entity.
- 6477 (11)(a) An entity is not required to renew submission of a registration under this section
- 6478 if an entity provides a record of dissolution.
- 6479 (b) The lieutenant governor shall include in the registry an entity's record of dissolution
- 6480 and indicate on the registry that the entity is dissolved.
- 6481 Section 64. Section **67-3-1** is amended to read:
- 6482 **67-3-1 (Effective 11/06/25). Functions and duties.**
- 6483 (1)(a) The state auditor is the auditor of public accounts and is independent of any
- 6484 executive or administrative officers of the state.
- 6485 (b) The state auditor is not limited in the selection of personnel or in the determination
- 6486 of the reasonable and necessary expenses of the state auditor's office.
- 6487 (2) The state auditor shall examine and certify annually in respect to each fiscal year,
- 6488 financial statements showing:
- 6489 (a) the condition of the state's finances;

- 6490 (b) the revenues received or accrued;
- 6491 (c) expenditures paid or accrued;
- 6492 (d) the amount of unexpended or unencumbered balances of the appropriations to the
- 6493 agencies, departments, divisions, commissions, and institutions; and
- 6494 (e) the cash balances of the funds in the custody of the state treasurer.
- 6495 (3)(a) The state auditor shall:
- 6496 (i) audit each permanent fund, each special fund, the General Fund, and the accounts
- 6497 of any department of state government or any independent agency or public
- 6498 corporation as the law requires, as the auditor determines is necessary, or upon
- 6499 request of the governor or the Legislature;
- 6500 (ii) perform the audits in accordance with generally accepted auditing standards and
- 6501 other auditing procedures as promulgated by recognized authoritative bodies; and
- 6502 (iii) as the auditor determines is necessary, conduct the audits to determine:
- 6503 (A) honesty and integrity in fiscal affairs;
- 6504 (B) accuracy and reliability of financial statements;
- 6505 (C) effectiveness and adequacy of financial controls; and
- 6506 (D) compliance with the law.
- 6507 (b) If any state entity receives federal funding, the state auditor shall ensure that the
- 6508 audit is performed in accordance with federal audit requirements.
- 6509 (c)(i) The costs of the federal compliance portion of the audit may be paid from an
- 6510 appropriation to the state auditor from the General Fund.
- 6511 (ii) If an appropriation is not provided, or if the federal government does not
- 6512 specifically provide for payment of audit costs, the costs of the federal compliance
- 6513 portions of the audit shall be allocated on the basis of the percentage that each
- 6514 state entity's federal funding bears to the total federal funds received by the state.
- 6515 (iii) The allocation shall be adjusted to reflect any reduced audit time required to
- 6516 audit funds passed through the state to local governments and to reflect any
- 6517 reduction in audit time obtained through the use of internal auditors working
- 6518 under the direction of the state auditor.
- 6519 (4)(a) Except as provided in Subsection (4)(b), the state auditor shall, in addition to
- 6520 financial audits, and as the auditor determines is necessary, conduct performance and
- 6521 special purpose audits, examinations, and reviews of any entity that receives public
- 6522 funds, including a determination of any or all of the following:
- 6523 (i) the honesty and integrity of all the entity's fiscal affairs;

- 6524 (ii) whether the entity's administrators have faithfully complied with legislative intent;
6525 (iii) whether the entity's operations have been conducted in an efficient, effective, and
6526 cost-efficient manner;
6527 (iv) whether the entity's programs have been effective in accomplishing the intended
6528 objectives; and
6529 (v) whether the entity's management, control, and information systems are adequate,
6530 effective, and secure.
- 6531 (b) The auditor may not conduct performance and special purpose audits, examinations,
6532 and reviews of any entity that receives public funds if the entity:
6533 (i) has an elected auditor; and
6534 (ii) has, within the entity's last budget year, had the entity's financial statements or
6535 performance formally reviewed by another outside auditor.
- 6536 (5) The state auditor:
6537 (a) shall administer any oath or affirmation necessary to the performance of the duties of
6538 the auditor's office; and
6539 (b) may:
6540 (i) subpoena witnesses and documents, whether electronic or otherwise; and
6541 (ii) examine into any matter that the auditor considers necessary.
- 6542 (6) The state auditor may require all persons who have had the disposition or management
6543 of any property of this state or its political subdivisions to submit statements regarding
6544 the property at the time and in the form that the auditor requires.
- 6545 (7) The state auditor shall:
6546 (a) except where otherwise provided by law, institute suits in Salt Lake County in
6547 relation to the assessment, collection, and payment of revenues against:
6548 (i) persons who by any means have become entrusted with public money or property
6549 and have failed to pay over or deliver the money or property; and
6550 (ii) all debtors of the state;
6551 (b) collect and pay into the state treasury all fees received by the state auditor;
6552 (c) perform the duties of a member of all boards of which the state auditor is a member
6553 by the constitution or laws of the state, and any other duties that are prescribed by the
6554 constitution and by law;
6555 (d) stop the payment of the salary of any state official or state employee who:
6556 (i) refuses to settle accounts or provide required statements about the custody and
6557 disposition of public funds or other state property;

- 6558 (ii) refuses, neglects, or ignores the instruction of the state auditor or any controlling
6559 board or department head with respect to the manner of keeping prescribed
6560 accounts or funds; or
- 6561 (iii) fails to correct any delinquencies, improper procedures, and errors brought to the
6562 official's or employee's attention;
- 6563 (e) establish accounting systems, methods, and forms for public accounts in all taxing or
6564 fee-assessing units of the state in the interest of uniformity, efficiency, and economy;
- 6565 (f) superintend the contractual auditing of all state accounts;
- 6566 (g) subject to Subsection (8)(a), withhold state allocated funds or the disbursement of
6567 property taxes from a state or local taxing or fee-assessing unit, if necessary, to
6568 ensure that officials and employees in those taxing units comply with state laws and
6569 procedures in the budgeting, expenditures, and financial reporting of public funds;
- 6570 (h) subject to Subsection (9), withhold the disbursement of tax money from any county,
6571 if necessary, to ensure that officials and employees in the county comply with
6572 Section 59-2-303.1; and
- 6573 (i) withhold state allocated funds or the disbursement of property taxes from a local
6574 government entity or a limited purpose entity, as those terms are defined in Section
6575 67-1a-15 if the state auditor finds the withholding necessary to ensure that the entity
6576 registers and maintains the entity's registration with the lieutenant governor, in
6577 accordance with Section 67-1a-15.
- 6578 (8)(a) Except as otherwise provided by law, the state auditor may not withhold funds
6579 under Subsection (7)(g) until a state or local taxing or fee-assessing unit has received
6580 formal written notice of noncompliance from the auditor and has been given 60 days
6581 to make the specified corrections.
- 6582 (b) If, after receiving notice under Subsection (8)(a), a state or independent local
6583 fee-assessing unit that exclusively assesses fees has not made corrections to comply
6584 with state laws and procedures in the budgeting, expenditures, and financial reporting
6585 of public funds, the state auditor:
- 6586 (i) shall provide a recommended timeline for corrective actions;
- 6587 (ii) may prohibit the state or local fee-assessing unit from accessing money held by
6588 the state; and
- 6589 (iii) may prohibit a state or local fee-assessing unit from accessing money held in an
6590 account of a financial institution by filing an action in a court with jurisdiction
6591 under Title 78A, Judiciary and Judicial Administration, requesting an order of the

6592 court to prohibit a financial institution from providing the fee-assessing unit
6593 access to an account.

6594 (c) The state auditor shall remove a limitation on accessing funds under Subsection (8)(b)
6595 upon compliance with state laws and procedures in the budgeting, expenditures, and
6596 financial reporting of public funds.

6597 (d) If a local taxing or fee-assessing unit has not adopted a budget in compliance with
6598 state law, the state auditor:

6599 (i) shall provide notice to the taxing or fee-assessing unit of the unit's failure to
6600 comply;

6601 (ii) may prohibit the taxing or fee-assessing unit from accessing money held by the
6602 state; and

6603 (iii) may prohibit a taxing or fee-assessing unit from accessing money held in an
6604 account of a financial institution by:

6605 (A) contacting the taxing or fee-assessing unit's financial institution and
6606 requesting that the institution prohibit access to the account; or

6607 (B) filing an action in a court with jurisdiction under Title 78A, Judiciary and
6608 Judicial Administration, requesting an order of the court to prohibit a financial
6609 institution from providing the taxing or fee-assessing unit access to an account.

6610 (e) If the local taxing or fee-assessing unit adopts a budget in compliance with state law,
6611 the state auditor shall eliminate a limitation on accessing funds described in
6612 Subsection (8)(d).

6613 (9) The state auditor may not withhold funds under Subsection (7)(h) until a county has
6614 received formal written notice of noncompliance from the auditor and has been given 60
6615 days to make the specified corrections.

6616 (10)(a) The state auditor may not withhold funds under Subsection (7)(i) until the state
6617 auditor receives a notice of non-registration, as that term is defined in Section
6618 67-1a-15.

6619 (b) If the state auditor receives a notice of non-registration, the state auditor may
6620 prohibit the local government entity or limited purpose entity, as those terms are
6621 defined in Section 67-1a-15, from accessing:

6622 (i) money held by the state; and

6623 (ii) money held in an account of a financial institution by:

6624 (A) contacting the entity's financial institution and requesting that the institution
6625 prohibit access to the account; or

(B) filing an action in a court with jurisdiction under Title 78A, Judiciary and Judicial Administration, requesting an order of the court to prohibit a financial institution from providing the entity access to an account.

(c) The state auditor shall remove the prohibition on accessing funds described in Subsection (10)(b) if the state auditor received a notice of registration, as that term is defined in Section 67-1a-15, from the lieutenant governor.

(11) Notwithstanding Subsection (7)(g), (7)(h), (7)(i), (8)(b), (8)(d), or (10)(b), the state auditor:

(a) shall authorize a disbursement by a local government entity or limited purpose entity, as those terms are defined in Section 67-1a-15, or a state or local taxing or fee-assessing unit if the disbursement is necessary to:

(i) avoid a major disruption in the operations of the local government entity, limited purpose entity, or state or local taxing or fee-assessing unit; or

(ii) meet debt service obligations; and

(b) may authorize a disbursement by a local government entity, limited purpose entity, or state or local taxing or fee-assessing unit as the state auditor determines is appropriate.

(12)(a) The state auditor may seek relief under the Utah Rules of Civil Procedure to take temporary custody of public funds if an action is necessary to protect public funds from being improperly diverted from their intended public purpose.

(b) If the state auditor seeks relief under Subsection (12)(a):

(i) the state auditor is not required to exhaust the procedures in Subsection (7) or (8); and

(ii) the state treasurer may hold the public funds in accordance with Section 67-4-1 if a court orders the public funds to be protected from improper diversion from their public purpose.

(13) The state auditor shall:

(a) establish audit guidelines and procedures for audits of local mental health and substance abuse authorities and their contract providers, conducted pursuant to [~~Title 17, Chapter 43, Part 2, Local Substance Abuse Authorities, Title 17, Chapter 43, Part 3, Local Mental Health Authorities~~] Title 17, Chapter 77, Local Health and Human Services, Title 26B, Chapter 5, Health Care - Substance Use and Mental Health, and Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act; and

- 6660 (b) ensure that those guidelines and procedures provide assurances to the state that:
- 6661 (i) state and federal funds appropriated to local mental health authorities are used for
- 6662 mental health purposes;
- 6663 (ii) a private provider under an annual or otherwise ongoing contract to provide
- 6664 comprehensive mental health programs or services for a local mental health
- 6665 authority is in compliance with state and local contract requirements and state and
- 6666 federal law;
- 6667 (iii) state and federal funds appropriated to local substance abuse authorities are used
- 6668 for substance abuse programs and services; and
- 6669 (iv) a private provider under an annual or otherwise ongoing contract to provide
- 6670 comprehensive substance abuse programs or services for a local substance abuse
- 6671 authority is in compliance with state and local contract requirements, and state and
- 6672 federal law.
- 6673 (14)(a) The state auditor may, in accordance with the auditor's responsibilities for
- 6674 political subdivisions of the state as provided in Title 51, Chapter 2a, Accounting
- 6675 Reports from Political Subdivisions, Interlocal Organizations, and Other Local
- 6676 Entities Act, initiate audits or investigations of any political subdivision that are
- 6677 necessary to determine honesty and integrity in fiscal affairs, accuracy and reliability
- 6678 of financial statements, effectiveness, and adequacy of financial controls and
- 6679 compliance with the law.
- 6680 (b) If the state auditor receives notice under Subsection 11-41-104(7) from the
- 6681 Governor's Office of Economic Opportunity on or after July 1, 2024, the state auditor
- 6682 may initiate an audit or investigation of the public entity subject to the notice to
- 6683 determine compliance with Section 11-41-103.
- 6684 (15)(a) The state auditor may not audit work that the state auditor performed before
- 6685 becoming state auditor.
- 6686 (b) If the state auditor has previously been a responsible official in state government
- 6687 whose work has not yet been audited, the Legislature shall:
- 6688 (i) designate how that work shall be audited; and
- 6689 (ii) provide additional funding for those audits, if necessary.
- 6690 (16) The state auditor shall:
- 6691 (a) with the assistance, advice, and recommendations of an advisory committee
- 6692 appointed by the state auditor from among special district boards of trustees, officers,
- 6693 and employees and special service district boards, officers, and employees:

- 6694 (i) prepare a Uniform Accounting Manual for Special Districts that:
- 6695 (A) prescribes a uniform system of accounting and uniform budgeting and
- 6696 reporting procedures for special districts under Title 17B, Limited Purpose
- 6697 Local Government Entities - Special Districts, and special service districts
- 6698 under Title 17D, Chapter 1, Special Service District Act;
- 6699 (B) conforms with generally accepted accounting principles; and
- 6700 (C) prescribes reasonable exceptions and modifications for smaller districts to the
- 6701 uniform system of accounting, budgeting, and reporting;
- 6702 (ii) maintain the manual under this Subsection (16)(a) so that the manual continues to
- 6703 reflect generally accepted accounting principles;
- 6704 (iii) conduct a continuing review and modification of procedures in order to improve
- 6705 them;
- 6706 (iv) prepare and supply each district with suitable budget and reporting forms; and
- 6707 (v)(A) prepare instructional materials, conduct training programs, and render other
- 6708 services considered necessary to assist special districts and special service
- 6709 districts in implementing the uniform accounting, budgeting, and reporting
- 6710 procedures; and
- 6711 (B) ensure that any training described in Subsection (16)(a)(v)(A) complies with
- 6712 Title 63G, Chapter 22, State Training and Certification Requirements; and
- 6713 (b) continually analyze and evaluate the accounting, budgeting, and reporting practices
- 6714 and experiences of specific special districts and special service districts selected by
- 6715 the state auditor and make the information available to all districts.
- 6716 (17)(a) The following records in the custody or control of the state auditor are protected
- 6717 records under Title 63G, Chapter 2, Government Records Access and Management
- 6718 Act:
- 6719 (i) records that would disclose information relating to allegations of personal
- 6720 misconduct, gross mismanagement, or illegal activity of a past or present
- 6721 governmental employee if the information or allegation cannot be corroborated by
- 6722 the state auditor through other documents or evidence, and the records relating to
- 6723 the allegation are not relied upon by the state auditor in preparing a final audit
- 6724 report;
- 6725 (ii) records and audit workpapers to the extent the workpapers would disclose the
- 6726 identity of an individual who during the course of an audit, communicated the
- 6727 existence of any waste of public funds, property, or manpower, or a violation or

6728 suspected violation of a law, rule, or regulation adopted under the laws of this
6729 state, a political subdivision of the state, or any recognized entity of the United
6730 States, if the information was disclosed on the condition that the identity of the
6731 individual be protected;

6732 (iii) before an audit is completed and the final audit report is released, records or
6733 drafts circulated to an individual who is not an employee or head of a
6734 governmental entity for the individual's response or information;

6735 (iv) records that would disclose an outline or part of any audit survey plans or audit
6736 program; and

6737 (v) requests for audits, if disclosure would risk circumvention of an audit.

6738 (b) The provisions of Subsections (17)(a)(i), (ii), and (iii) do not prohibit the disclosure
6739 of records or information that relate to a violation of the law by a governmental entity
6740 or employee to a government prosecutor or peace officer.

6741 (c) The provisions of this Subsection (17) do not limit the authority otherwise given to
6742 the state auditor to classify a document as public, private, controlled, or protected
6743 under Title 63G, Chapter 2, Government Records Access and Management Act.

6744 (d)(i) As used in this Subsection (17)(d), "record dispute" means a dispute between
6745 the state auditor and the subject of an audit performed by the state auditor as to
6746 whether the state auditor may release a record, as defined in Section 63G-2-103,
6747 to the public that the state auditor gained access to in the course of the state
6748 auditor's audit but which the subject of the audit claims is not subject to disclosure
6749 under Title 63G, Chapter 2, Government Records Access and Management Act.

6750 (ii) The state auditor may submit a record dispute to the director of the Government
6751 Records Office, created in Section 63A-12-202, for a determination of whether the
6752 state auditor may, in conjunction with the state auditor's release of an audit report,
6753 release to the public the record that is the subject of the record dispute.

6754 (iii) The state auditor or the subject of the audit may seek judicial review of the
6755 director's determination, described in Subsection (17)(d)(ii), as provided in
6756 Section 63G-2-404.

6757 (18) If the state auditor conducts an audit of an entity that the state auditor has previously
6758 audited and finds that the entity has not implemented a recommendation made by the
6759 state auditor in a previous audit, the state auditor shall notify the Legislative
6760 Management Committee through the Legislative Management Committee's [audit
6761 subcommittee] Audit Subcommittee that the entity has not implemented that

- 6762 recommendation.
- 6763 (19) The state auditor shall, with the advice and consent of the Senate, appoint the state
6764 privacy auditor described in Section 67-3-13.
- 6765 (20) Except as provided in Subsection (21), the state auditor shall report, or ensure that
6766 another government entity reports, on the financial, operational, and performance
6767 metrics for the state system of higher education and the state system of public education,
6768 including metrics in relation to students, programs, and schools within those systems.
- 6769 (21)(a) Notwithstanding Subsection (20), the state auditor shall conduct regular audits of:
- 6770 (i) the scholarship granting organization for the Carson Smith Opportunity
6771 Scholarship Program, created in Section 53E-7-402;
- 6772 (ii) the State Board of Education for the Carson Smith Scholarship Program, created
6773 in Section 53F-4-302; and
- 6774 (iii) the scholarship program manager for the Utah Fits All Scholarship Program,
6775 created in Section 53F-6-402, including an analysis of the cost effectiveness of the
6776 program, taking into consideration the amount of the scholarship and the amount
6777 of state and local funds dedicated on a per-student basis within the traditional
6778 public education system.
- 6779 (b) Nothing in this subsection limits or impairs the authority of the State Board of
6780 Education to administer the programs described in Subsection (21)(a).
- 6781 (22) The state auditor shall, based on the information posted by the Office of Legislative
6782 Research and General Counsel under Subsection 36-12-12.1(2), for each policy, track
6783 and post the following information on the state auditor's website:
- 6784 (a) the information posted under Subsections 36-12-12.1(2)(a) through (e);
- 6785 (b) an indication regarding whether the policy is timely adopted, adopted late, or not
6786 adopted;
- 6787 (c) an indication regarding whether the policy complies with the requirements
6788 established by law for the policy; and
- 6789 (d) a link to the policy.
- 6790 (23)(a) A legislator may request that the state auditor conduct an inquiry to determine
6791 whether a government entity, government official, or government employee has
6792 complied with a legal obligation directly imposed, by statute, on the government
6793 entity, government official, or government employee.
- 6794 (b) The state auditor may, upon receiving a request under Subsection (23)(a), conduct
6795 the inquiry requested.

- 6796 (c) If the state auditor conducts the inquiry described in Subsection (23)(b), the state
6797 auditor shall post the results of the inquiry on the state auditor's website.
- 6798 (d) The state auditor may limit the inquiry described in this Subsection (23) to a simple
6799 determination, without conducting an audit, regarding whether the obligation was
6800 fulfilled.
- 6801 (24) The state auditor shall:
- 6802 (a) ensure compliance with Title 63G, Chapter 31, Distinctions on the Basis of Sex, in
6803 accordance with Section 63G-31-401; and
- 6804 (b) report to the Legislative Management Committee, upon request, regarding the state
6805 auditor's actions under this Subsection (24).
- 6806 (25) The state auditor shall report compliance with Sections 67-27-107, 67-27-108, and
6807 67-27-109 by:
- 6808 (a) establishing a process to receive and audit each alleged violation; and
- 6809 (b) reporting to the Legislative Management Committee, upon request, regarding the
6810 state auditor's findings and recommendations under this Subsection (25).
- 6811 (26) The state auditor shall ensure compliance with Section 63G-1-704 regarding the
6812 display of flags in or on government property.
- 6813 (27)(a) On or before January 31 each year, the state auditor shall prepare a report that
6814 states, for each entity that holds public funds as defined in Section 51-7-3, the entity's
6815 total balance, as of the last day of the immediately preceding fiscal year, of cash, cash
6816 equivalents, and investments, as those terms are defined under the standards
6817 established by the Governmental Accounting Standards Board.
- 6818 (b) The state auditor shall make the report described in Subsection (27)(a) publicly
6819 available on a website that the state auditor maintains.
- 6820 Section 65. Section **67-5-1** is amended to read:
- 6821 **67-5-1 (Effective 11/06/25). General duties -- Restrictions.**
- 6822 (1) The attorney general shall:
- 6823 (a) perform all duties in a manner consistent with the attorney-client relationship under
6824 Section 67-5-17;
- 6825 (b) except as provided in Sections 10-3-928 and [~~17-18a-403~~] 17-68-504, attend the
6826 Supreme Court and the Court of Appeals of this state, and all courts of the United
6827 States, and prosecute or defend all causes to which the state or any officer, board, or
6828 commission of the state in an official capacity is a party, and take charge, as attorney,
6829 of all civil legal matters in which the state is interested;

- 6830 (c) after judgment on any cause referred to in Subsection (1)(b), direct the issuance of
6831 process as necessary to execute the judgment;
- 6832 (d) account for, and pay over to the proper officer, all money that comes into the
6833 attorney general's possession that belongs to the state;
- 6834 (e) keep a file of all cases in which the attorney general is required to appear, including
6835 any documents and papers showing the court in which the cases have been instituted
6836 and tried, and whether they are civil or criminal, and:
- 6837 (i) if civil, the nature of the demand, the stage of proceedings, and, when prosecuted
6838 to judgment, a memorandum of the judgment and of any process issued if
6839 satisfied, and if not satisfied, documentation of the return of the sheriff;
- 6840 (ii) if criminal, the nature of the crime, the mode of prosecution, the stage of
6841 proceedings, and, when prosecuted to sentence, a memorandum of the sentence
6842 and of the execution, if the sentence has been executed, and, if not executed, the
6843 reason for the delay or prevention; and
- 6844 (iii) deliver this information to the attorney general's successor in office;
- 6845 (f) exercise supervisory powers over the district and county attorneys of the state in all
6846 matters pertaining to the duties of the district and county attorneys' offices, including
6847 the authority described in Subsection (2);
- 6848 (g) give the attorney general's opinion in writing and without fee, when required, upon
6849 any question of law relating to the office of the requester:
- 6850 (i) in accordance with Section 67-5-1.1, to the Legislature or either house;
- 6851 (ii) to any state officer, board, or commission; and
- 6852 (iii) to any county attorney or district attorney;
- 6853 (h) when required by the public service or directed by the governor, assist any county,
6854 district, or city attorney in the discharge of county, district, or city attorney's duties;
- 6855 (i) purchase in the name of the state, under the direction of the [state]Board of
6856 Examiners, any property offered for sale under execution issued upon judgments in
6857 favor of or for the use of the state, and enter satisfaction in whole or in part of the
6858 judgments as the consideration of the purchases;
- 6859 (j) when the property of a judgment debtor in any judgment mentioned in Subsection
6860 (1)(i) has been sold under a prior judgment, or is subject to any judgment, lien, or
6861 encumbrance taking precedence of the judgment in favor of the state, redeem the
6862 property, under the direction of the [state]Board of Examiners, from the prior
6863 judgment, lien, or encumbrance, and pay all money necessary for the redemption,

- 6864 upon the order of the [state-]Board of Examiners, out of any money appropriated for
6865 these purposes;
- 6866 (k) when in the attorney general's opinion it is necessary for the collection or
6867 enforcement of any judgment, institute and prosecute on behalf of the state any action
6868 or proceeding necessary to set aside and annul all conveyances fraudulently made by
6869 the judgment debtors, and pay the cost necessary to the prosecution, when allowed by
6870 the [state-]Board of Examiners, out of any money not otherwise appropriated;
- 6871 (l) discharge the duties of a member of all official boards of which the attorney general
6872 is or may be made a member by the Utah Constitution or by the laws of the state, and
6873 other duties prescribed by law;
- 6874 (m) institute and prosecute proper proceedings in any court of the state or of the United
6875 States to restrain and enjoin corporations organized under the laws of this or any
6876 other state or territory from acting illegally or in excess of their corporate powers or
6877 contrary to public policy, and in proper cases forfeit their corporate franchises,
6878 dissolve the corporations, and wind up their affairs;
- 6879 (n) institute investigations for the recovery of all real or personal property that may have
6880 escheated or should escheat to the state, and for that purpose, subpoena any persons
6881 before any of the district courts to answer inquiries and render accounts concerning
6882 any property, examine all books and papers of any corporations, and when any real or
6883 personal property is discovered that should escheat to the state, institute suit in the
6884 district court of the county where the property is situated for its recovery, and escheat
6885 that property to the state;
- 6886 (o) administer the Children's Justice Center as a program to be implemented in various
6887 counties pursuant to Sections 67-5b-101 through 67-5b-107;
- 6888 (p) assist the Constitutional Defense Council as provided in Title 63C, Chapter 4a,
6889 Constitutional and Federalism Defense Act;
- 6890 (q) pursue any appropriate legal action to implement the state's public lands policy
6891 established in Section 63C-4a-103;
- 6892 (r) investigate and prosecute violations of all applicable state laws relating to fraud in
6893 connection with the state Medicaid program and any other medical assistance
6894 program administered by the state, including violations of Title 26B, Chapter 3, Part
6895 11, Utah False Claims Act;
- 6896 (s) investigate and prosecute complaints of abuse, neglect, or exploitation of patients:
6897 (i) in health care facilities that receive payments under the state Medicaid program;

- 6898 (ii) in board and care facilities, as defined in the federal Social Security Act, 42
6899 U.S.C. Sec. 1396b(q)(4)(B), regardless of the source of payment to the board and
6900 care facility; and
- 6901 (iii) who are receiving medical assistance under the Medicaid program as defined in
6902 Section 26B-3-101 in a noninstitutional or other setting;
- 6903 (t)(i) report at least twice per year to the Legislative Management Committee on any
6904 pending or anticipated lawsuits, other than eminent domain lawsuits, that might:
6905 (A) cost the state more than \$500,000; or
6906 (B) require the state to take legally binding action that would cost more than
6907 \$500,000 to implement; and
- 6908 (ii) if the meeting is closed, include an estimate of the state's potential financial or
6909 other legal exposure in that report;
- 6910 (u)(i) submit a written report to the committees described in Subsection (1)(u)(ii) that
6911 summarizes any lawsuit or decision in which a court or the Office of the Attorney
6912 General has determined that a state statute is unconstitutional or unenforceable
6913 since the attorney general's last report under this Subsection (1)(u), including any:
6914 (A) settlements reached;
6915 (B) consent decrees entered;
6916 (C) judgments issued;
6917 (D) preliminary injunctions issued;
6918 (E) temporary restraining orders issued; or
6919 (F) formal or informal policies of the Office of the Attorney General to not
6920 enforce a law; and
- 6921 (ii) at least 30 days before the Legislature's May and November interim meetings,
6922 submit the report described in Subsection (1)(u)(i) to:
6923 (A) the Legislative Management Committee;
6924 (B) the Judiciary Interim Committee; and
6925 (C) the Law Enforcement and Criminal Justice Interim Committee;
- 6926 (v) if the attorney general operates the Office of the Attorney General or any portion of
6927 the Office of the Attorney General as an internal service fund agency in accordance
6928 with Section 67-5-4, submit to the rate committee established in Section 67-5-34:
6929 (i) a proposed rate and fee schedule in accordance with Subsection 67-5-34(4); and
6930 (ii) any other information or analysis requested by the rate committee;
- 6931 (w) before the end of each calendar year, create an annual performance report for the

- 6932 Office of the Attorney General and post the report on the attorney general's website;
- 6933 (x) ensure that any training required under this chapter complies with Title 63G, Chapter
- 6934 22, State Training and Certification Requirements;
- 6935 (y) notify the legislative general counsel in writing within three business days after the
- 6936 day on which the attorney general is officially notified of a claim, regardless of
- 6937 whether the claim is filed in state or federal court, that challenges:
- 6938 (i) the constitutionality of a state statute;
- 6939 (ii) the validity of legislation; or
- 6940 (iii) any action of the Legislature;
- 6941 (z)(i) notwithstanding Title 63G, Chapter 6a, Utah Procurement Code, provide a
- 6942 special advisor to the Office of the Governor and the Office of the Attorney
- 6943 General in matters relating to Native American and tribal issues to:
- 6944 (A) establish outreach to the tribes and affected counties and communities; and
- 6945 (B) foster better relations and a cooperative framework; and
- 6946 (ii) annually report to the Criminal Justice Appropriations Subcommittee regarding:
- 6947 (A) the status of the work of the special advisor described in Subsection (1)(z)(i);
- 6948 and
- 6949 (B) whether the need remains for the ongoing appropriation to fund the special
- 6950 advisor described in Subsection (1)(z)(i);
- 6951 (aa)(i) enforce compliance with Title 63G, Chapter 31, Distinctions on the Basis of
- 6952 Sex, in accordance with Section 63G-31-401; and
- 6953 (ii) report to the Legislative Management Committee, upon request, regarding the
- 6954 attorney general's enforcement under this Subsection (1)(aa); and
- 6955 (bb) ensure compliance with Title 53B, Chapter 27, Part 6, Student Legal
- 6956 Representation, by:
- 6957 (i) establishing a process to track the number of complaints submitted by students;
- 6958 (ii) pursuing civil action to enforce statutory protections; and
- 6959 (iii) no later than November 1 each year, reporting to the Judiciary Interim
- 6960 Committee regarding the attorney general's enforcement under this Subsection
- 6961 (1)(bb).
- 6962 (2)(a) The attorney general may require a district attorney or county attorney of the state
- 6963 to, upon request, report on the status of public business entrusted to the district or
- 6964 county attorney's charge.
- 6965 (b) The attorney general may review investigation results de novo and file criminal

charges, if warranted, in any case involving a first degree felony, if:

(i) a law enforcement agency submits investigation results to the county attorney or district attorney of the jurisdiction where the incident occurred and the county attorney or district attorney:

(A) declines to file criminal charges; or

(B) fails to screen the case for criminal charges within six months after the law enforcement agency's submission of the investigation results; and

(ii) after consultation with the county attorney or district attorney of the jurisdiction where the incident occurred, the attorney general reasonably believes action by the attorney general would not interfere with an ongoing investigation or prosecution by the county attorney or district attorney of the jurisdiction where the incident occurred.

(c) If the attorney general decides to conduct a review under Subsection (2)(b), the district attorney, county attorney, and law enforcement agency shall, within 14 days after the day on which the attorney general makes a request, provide the attorney general with:

(i) all information relating to the investigation, including all reports, witness lists, witness statements, and other documents created or collected in relation to the investigation;

(ii) all recordings, photographs, and other physical or digital media created or collected in relation to the investigation;

(iii) access to all evidence gathered or collected in relation to the investigation; and

(iv) the identification of, and access to, all officers or other persons who have information relating to the investigation.

(d) If a district attorney, county attorney, or law enforcement agency fails to timely comply with Subsection (2)(c), the attorney general may seek a court order compelling compliance.

(e) If the attorney general seeks a court order under Subsection (2)(d), the court shall grant the order unless the district attorney, county attorney, or law enforcement agency shows good cause and a compelling interest for not complying with Subsection (2)(c).

(3) The attorney general:

(a) is a full-time employee of the state; and

(b) may not engage in the private practice of law.

Section 66. Section **67-16-16** is amended to read:

67-16-16 (Effective 11/06/25). Special public officer -- Annual conflict of interest disclosure statement -- Exception -- Penalties.

- (1) Except as provided in Subsection (7), a special public officer shall, no sooner than January 1 and no later than January 31 of each year during which the special public officer holds elected or appointed office:
 - (a) prepare a written conflict of interest disclosure statement that contains a response to each item of information described in Subsection 20A-11-1604(6); and
 - (b) submit the written disclosure statement to the filing clerk.
- (2)(a) No later than 10 business days after the day on which a special public officer submits the written disclosure statement described in Subsection (1) to the filing clerk, the filing clerk shall:
 - (i) post an electronic copy of the written disclosure statement on, as applicable, the special district's, special service district's, or school district's website; and
 - (ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (2)(a)(i).
- (b) The filing clerk shall ensure that the special public officer's written disclosure statement remains posted on the website described in Subsection (2)(a)(i) until the special public officer leaves office.
- (3) The filing clerk shall take the action described in Subsection (4) if:
 - (a) a special public officer fails to timely submit a written disclosure statement; or
 - (b) a submitted written disclosure statement does not comply with the requirements of Subsection 20A-11-1604(6).
- (4) If a circumstance described in Subsection (3) occurs, the filing clerk shall, within five days after the day on which the filing clerk determines that a violation occurred, notify the special public officer of the violation and direct the special public officer to submit an amended report correcting the problem.
- (5)(a) It is unlawful for a special public officer to fail to submit or amend a written disclosure statement within seven days after the day on which the special public officer receives the notice described in Subsection (4).
- (b) A special public officer who violates Subsection (5)(a) is guilty of a class B misdemeanor.
- (c) The filing clerk shall report a violation of Subsection (5)(a) to the attorney general.
- (d) In addition to the criminal penalty described in Subsection (5)(b), the filing clerk

- 7034 shall impose a civil fine of \$100 against a special public officer who violates
7035 Subsection (5)(a).
- 7036 (6) The filing clerk shall deposit a fine collected under this section into the, as applicable,
7037 special district's, special service district's, or school district's general fund as a dedicated
7038 credit to pay for the costs of administering this section.
- 7039 (7) For a special public officer who is also a state legislator, a member of the legislative
7040 body of a county or municipality, or who is otherwise required to make the written
7041 disclosure statement described in Subsection (1) under another provision of law:
- 7042 (a) Subsection (1) does not apply; and
- 7043 (b) the filing clerk shall, instead:
- 7044 (i) post an electronic link on the website described in Subsection (2)(a)(i) to the
7045 written disclosure statement the special public officer made in the special public
7046 officer's capacity as:
- 7047 (A) a state legislator, under Title 20A, Chapter 11, Part 16, Conflict of Interest
7048 Disclosures;
- 7049 (B) an elected officer of a county, under Section ~~[17-16a-13]~~ 17-70-509;
- 7050 (C) an elected officer of a municipality, under Section 10-3-1313; or
- 7051 (D) an individual who is otherwise required to make the written disclosure
7052 statement described in Subsection (1) under another provision of law; and
- 7053 (ii) provide the lieutenant governor with a link to the electronic posting described in
7054 Subsection (7)(b)(i).

7055 Section 67. Section **68-3-12.5** is amended to read:

7056 **68-3-12.5 (Effective 11/06/25). Definitions for Utah Code.**

- 7057 (1) The definitions listed in this section apply to the Utah Code, unless:
- 7058 (a) the definition is inconsistent with the manifest intent of the Legislature or repugnant
7059 to the context of the statute; or
- 7060 (b) a different definition is expressly provided for the respective title, chapter, part,
7061 section, or subsection.
- 7062 (2) "Adjudicative proceeding" means:
- 7063 (a) an action by a board, commission, department, officer, or other administrative unit of
7064 the state that determines the legal rights, duties, privileges, immunities, or other legal
7065 interests of one or more identifiable persons, including an action to grant, deny,
7066 revoke, suspend, modify, annul, withdraw, or amend an authority, right, or license;
7067 and

(b) judicial review of an action described in Subsection (2)(a).

(3) "Administrator" includes "executor" when the subject matter justifies the use.

(4) "Advisory board," "advisory commission," and "advisory council" mean a board, commission, committee, or council that:

(a) is created by, and whose duties are provided by, statute or executive order;

(b) performs its duties only under the supervision of another person as provided by statute; and

(c) provides advice and makes recommendations to another person that makes policy for the benefit of the general public.

(5) "Armed forces" means the United States Army, Navy, Air Force, Marine Corps, Space Force, and Coast Guard.

(6) "County executive" means:

(a) the county commission, in the county commission or expanded county commission form of government established under [~~Title 17, Chapter 52a, Changing Forms of County Government~~] Title 17, Chapter 62, Forms of County Government;

(b) the county executive, in the county executive-council optional form of government authorized by Section [~~17-52a-203~~] 17-62-203; or

(c) the county manager, in the council-manager optional form of government authorized by Section [~~17-52a-204~~] 17-62-204.

(7) "County legislative body" means:

(a) the county commission, in the county commission or expanded county commission form of government established under [~~Title 17, Chapter 52a, Changing Forms of County Government~~] Title 17, Chapter 62, Forms of County Government;

(b) the county council, in the county executive-council optional form of government authorized by Section [~~17-52a-203~~] 17-62-203; and

(c) the county council, in the council-manager optional form of government authorized by Section [~~17-52a-204~~] 17-62-204.

(8) "Depose" means to make a written statement made under oath or affirmation.

(9)(a) "Equal" means, with respect to biological sex, of the same value.

(b) "Equal" does not mean, with respect to biological sex:

(i) a characteristic of being the same or identical; or

(ii) a requirement that biological sexes be ignored or co-mingled in every circumstance.

(10) "Executor" includes "administrator" when the subject matter justifies the use.

- 7102 (11) "Father" means a parent who is of the male sex.
- 7103 (12) "Female" means the characteristic of an individual whose biological reproductive
7104 system is of the general type that functions in a way that could produce ova.
- 7105 (13) "Guardian" includes a person who:
- 7106 (a) qualifies as a guardian of a minor or incapacitated person pursuant to testamentary or
7107 court appointment; or
- 7108 (b) is appointed by a court to manage the estate of a minor or incapacitated person.
- 7109 (14) "Highway" includes:
- 7110 (a) a public bridge;
- 7111 (b) a county way;
- 7112 (c) a county road;
- 7113 (d) a common road; and
- 7114 (e) a state road.
- 7115 (15) "Intellectual disability" means the same as that term is defined in the most recent
7116 edition of the Diagnostic and Statistical Manual of Mental Disorders published by the
7117 American Psychiatric Association.
- 7118 (16) "Intermediate care facility for people with an intellectual disability" means an
7119 institution or distinct part thereof for people with an intellectual disability or related
7120 conditions, if the institution or distinct part thereof meets the requirements described in
7121 42 U.S.C. Secs. 1396d(d)(1) through (3).
- 7122 (17) "Land" includes:
- 7123 (a) land;
- 7124 (b) a tenement;
- 7125 (c) a hereditament;
- 7126 (d) a water right;
- 7127 (e) a possessory right; and
- 7128 (f) a claim.
- 7129 (18) "Male" means the characteristic of an individual whose biological reproductive system
7130 is of the general type that functions to fertilize the ova of a female.
- 7131 (19) "Man" means an adult human male.
- 7132 (20) "Month" means a calendar month, unless otherwise expressed.
- 7133 (21) "Mother" means a parent who is of the female sex.
- 7134 (22) "Oath" includes "affirmation."
- 7135 (23) "Person" means:

- 7136 (a) an individual;
7137 (b) an association;
7138 (c) an institution;
7139 (d) a corporation;
7140 (e) a company;
7141 (f) a trust;
7142 (g) a limited liability company;
7143 (h) a partnership;
7144 (i) a political subdivision;
7145 (j) a government office, department, division, bureau, or other body of government; and
7146 (k) any other organization or entity.
- 7147 (24) "Personal property" includes:
7148 (a) money;
7149 (b) goods;
7150 (c) chattels;
7151 (d) effects;
7152 (e) evidences of a right in action;
7153 (f) a written instrument by which a pecuniary obligation, right, or title to property is
7154 created, acknowledged, transferred, increased, defeated, discharged, or diminished;
7155 and
7156 (g) a right or interest in an item described in Subsections (24)(a) through (f).
- 7157 (25) "Personal representative," "executor," and "administrator" include:
7158 (a) an executor;
7159 (b) an administrator;
7160 (c) a successor personal representative;
7161 (d) a special administrator; and
7162 (e) a person who performs substantially the same function as a person described in
7163 Subsections (25)(a) through (d) under the law governing the person's status.
- 7164 (26) "Policy board," "policy commission," or "policy council" means a board, commission,
7165 or council that:
7166 (a) is authorized to make policy for the benefit of the general public;
7167 (b) is created by, and whose duties are provided by, the constitution or statute; and
7168 (c) performs its duties according to its own rules without supervision other than under
7169 the general control of another person as provided by statute.

- 7170 (27) "Population" is shown by the most recent state or national census, unless expressly
7171 provided otherwise.
- 7172 (28) "Process" means a writ or summons issued in the course of a judicial proceeding.
- 7173 (29) "Property" includes both real and personal property.
- 7174 (30) "Real estate" or "real property" includes:
- 7175 (a) land;
- 7176 (b) a tenement;
- 7177 (c) a hereditament;
- 7178 (d) a water right;
- 7179 (e) a possessory right; and
- 7180 (f) a claim.
- 7181 (31) "Review board," "review commission," and "review council" mean a board,
7182 commission, committee, or council that:
- 7183 (a) is authorized to approve policy made for the benefit of the general public by another
7184 body or person;
- 7185 (b) is created by, and whose duties are provided by, statute; and
- 7186 (c) performs its duties according to its own rules without supervision other than under
7187 the general control of another person as provided by statute.
- 7188 (32) "Road" includes:
- 7189 (a) a public bridge;
- 7190 (b) a county way;
- 7191 (c) a county road;
- 7192 (d) a common road; and
- 7193 (e) a state road.
- 7194 (33) "Sex" means, in relation to an individual, the individual's biological sex, either male or
7195 female, at birth, according to distinct reproductive roles as manifested by:
- 7196 (a) sex and reproductive organ anatomy;
- 7197 (b) chromosomal makeup; and
- 7198 (c) endogenous hormone profiles.
- 7199 (34) "Signature" includes a name, mark, or sign written with the intent to authenticate an
7200 instrument or writing.
- 7201 (35) "State," when applied to the different parts of the United States, includes a state,
7202 district, or territory of the United States.
- 7203 (36) "Swear" includes "affirm."

- 7204 (37) "Testify" means to make an oral statement under oath or affirmation.
- 7205 (38) "Uniformed services" means:
- 7206 (a) the armed forces;
- 7207 (b) the commissioned corps of the National Oceanic and Atmospheric Administration;
- 7208 and
- 7209 (c) the commissioned corps of the United States Public Health Service.
- 7210 (39) "United States" includes each state, district, and territory of the United States of
- 7211 America.
- 7212 (40) "Utah Code" means the 1953 recodification of the Utah Code, as amended, unless the
- 7213 text expressly references a portion of the 1953 recodification of the Utah Code as it
- 7214 existed:
- 7215 (a) on the day on which the 1953 recodification of the Utah Code was enacted; or
- 7216 (b)(i) after the day described in Subsection (40)(a); and
- 7217 (ii) before the most recent amendment to the referenced portion of the 1953
- 7218 recodification of the Utah Code.
- 7219 (41) "Vessel," when used with reference to shipping, includes a steamboat, canal boat, and
- 7220 every structure adapted to be navigated from place to place.
- 7221 (42)(a) "Veteran" means an individual who:
- 7222 (i) has served in the United States Armed Forces for at least 180 days:
- 7223 (A) on active duty; or
- 7224 (B) in a reserve component, to include the National Guard; or
- 7225 (ii) has incurred an actual service-related injury or disability while in the United
- 7226 States Armed Forces regardless of whether the individual completed 180 days; and
- 7227 (iii) was separated or retired under conditions characterized as honorable or general.
- 7228 (b) This definition is not intended to confer eligibility for benefits.
- 7229 (43) "Will" includes a codicil.
- 7230 (44) "Woman" means an adult human female.
- 7231 (45) "Writ" means an order or precept in writing, issued in the name of:
- 7232 (a) the state;
- 7233 (b) a court; or
- 7234 (c) a judicial officer.
- 7235 (46) "Writing" includes:
- 7236 (a) printing;
- 7237 (b) handwriting; and

7238 (c) information stored in an electronic or other medium if the information is retrievable
7239 in a perceivable format.

7240 Section 68. Section **70A-9a-525** is amended to read:

7241 **70A-9a-525 (Effective 11/06/25). Fees.**

7242 (1) Except as otherwise provided in Subsection (3), the fee for the Division of Corporations
7243 and Commercial Code filing and indexing a record under this part, including an initial
7244 financing statement of the kind described in Subsection 70A-9a-502(3), shall:

7245 (a) be determined by the Division of Corporations and Commercial Code;

7246 (b) be reasonable and fair; and

7247 (c) reflect the cost of services provided.

7248 (2) The fee for the Division of Corporations and Commercial Code responding to a request
7249 for information from the Division of Corporations and Commercial Code, including for
7250 issuing a record showing whether there is on file any financing statement naming a
7251 particular debtor shall:

7252 (a) be determined by the Division of Corporations and Commercial Code;

7253 (b) be reasonable and fair; and

7254 (c) reflect the cost of services provided.

7255 (3)(a) This section does not require a fee with respect to a record of a mortgage which is
7256 effective as a financing statement filed as a fixture filing or as a financing statement
7257 covering as-extracted collateral or timber to be cut under Subsection 70A-9a-502(3).
7258 However, the recording and satisfaction fees that otherwise would be applicable to
7259 the record of the mortgage apply.

7260 (b)(i) This section does not apply to fees charged by a filing office described in
7261 Subsection 70A-9a-501(1)(a).

7262 (ii) A filing office described in Subsection 70A-9a-501(1)(a) shall charge fees in
7263 accordance with Section [~~17-21-18.5~~] 17-71-407.

7264 Section 69. Section **72-2-108** is amended to read:

7265 **72-2-108 (Effective 11/06/25). Apportionment of funds available for use on class**
7266 **B and class C roads -- Bonds.**

7267 (1) For purposes of this section:

7268 (a) "Eligible county" means a county of the fifth class, as [~~described in~~] classified under
7269 Section [~~17-50-501~~] 17-60-104, that received a distribution for fiscal year 2015 that
7270 was reapportioned to include money in addition to the amount calculated under
7271 Subsection (2), and the portion of the distribution derived from the calculation under

- 7272 Subsection (2) was less than 60% of the total distribution.
- 7273 (b) "Graveled road" means a road:
- 7274 (i) that is:
- 7275 (A) graded; and
- 7276 (B) drained by transverse drainage systems to prevent serious impairment of the
- 7277 road by surface water;
- 7278 (ii) that has an improved surface; and
- 7279 (iii) that has a wearing surface made of:
- 7280 (A) gravel;
- 7281 (B) broken stone;
- 7282 (C) slag;
- 7283 (D) iron ore;
- 7284 (E) shale; or
- 7285 (F) other material that is:
- 7286 (I) similar to a material described in Subsection (1)(b)(iii)(A) through (E); and
- 7287 (II) coarser than sand.
- 7288 (c) "Paved road" includes:
- 7289 (i) a graveled road with a chip seal surface; and
- 7290 (ii) a circulator alley.
- 7291 (d) "Road mile" means a one-mile length of road, regardless of:
- 7292 (i) the width of the road; or
- 7293 (ii) the number of lanes into which the road is divided.
- 7294 (e) "Weighted mileage" means the sum of the following:
- 7295 (i) paved road miles multiplied by five; and
- 7296 (ii) all other road type road miles multiplied by two.
- 7297 (2)(a) Subject to the provisions of Subsections (2)(b) and (3) through (7), funds
- 7298 appropriated for class B and class C roads shall be apportioned among counties and
- 7299 municipalities in the following manner:
- 7300 (i) 50% in the ratio that the class B roads weighted mileage within each county and
- 7301 class C roads weighted mileage within each municipality bear to the total class B
- 7302 and class C roads weighted mileage within the state; and
- 7303 (ii) 50% in the ratio that the population of a county or municipality bears to the total
- 7304 population of the state.
- 7305 (b) To the extent not otherwise required by federal law, population shall be based on:

- 7306 (i) the most recent estimate from the Utah Population Committee created in Section
7307 63C-20-103; or
- 7308 (ii) if the Utah Population Committee estimate is not available for each municipality
7309 and unincorporated area, the adjusted sub-county population estimate provided by
7310 the Utah Population Committee in accordance with Section 63C-20-104.
- 7311 (3) For purposes of Subsection (2)(b), "the population of a county" means:
- 7312 (a) the population of a county outside the corporate limits of municipalities in that
7313 county, if the population of the county outside the corporate limits of municipalities
7314 in that county is not less than 14% of the total population of that county, including
7315 municipalities; and
- 7316 (b) if the population of a county outside the corporate limits of municipalities in the
7317 county is less than 14% of the total population:
- 7318 (i) the aggregate percentage of the population apportioned to municipalities in that
7319 county shall be reduced by an amount equal to the difference between:
- 7320 (A) 14%; and
- 7321 (B) the actual percentage of population outside the corporate limits of
7322 municipalities in that county; and
- 7323 (ii) the population apportioned to the county shall be 14% of the total population of
7324 that county, including incorporated municipalities.
- 7325 (4) For an eligible county, the department shall reapportion the funds under Subsection (2)
7326 to ensure that the county or municipality receives, for a fiscal year beginning on or after
7327 July 1, 2018, an amount equal to the greater of:
- 7328 (a) the amount apportioned to the county or municipality for class B and class C roads in
7329 the current fiscal year under Subsection (2); or
- 7330 (b)(i) the amount apportioned to the county or municipality for class B and class C
7331 roads through the apportionment formula under Subsection (2) or this Subsection
7332 (4) in the prior fiscal year; plus
- 7333 (ii) the amount calculated as described in Subsection (6).
- 7334 (5)(a) The department shall decrease proportionately as provided in Subsection (5)(b)
7335 the apportionments to counties and municipalities for which the reapportionment
7336 under Subsection (4) does not apply.
- 7337 (b) The aggregate amount of the funds that the department shall decrease proportionately
7338 from the apportionments under Subsection (5)(a) is an amount equal to the aggregate
7339 amount reapportioned to counties and municipalities under Subsection (4).

- (6)(a) In addition to the apportionment adjustments made under Subsection (4), a county or municipality that qualifies for reapportioned money under Subsection (4) shall receive an amount equal to the amount apportioned to the eligible county or municipality under Subsection (4) for class B and class C roads in the prior fiscal year multiplied by the percentage increase or decrease in the total funds available for class B and class C roads between the prior fiscal year and the fiscal year that immediately preceded the prior fiscal year.
- (b) The adjustment under Subsection (6)(a) shall be made in the same way as provided in Subsections (5)(a) and (b).
- (7)(a) If a county or municipality does not qualify for a reapportionment under Subsection (4) in the current fiscal year but previously qualified for a reapportionment under Subsection (4) on or after July 1, 2017, the county or municipality shall receive an amount equal to the greater of:
- (i) the amount apportioned to the county or municipality for class B and class C roads in the current fiscal year under Subsection (2); or
 - (ii) the amount apportioned to the county or municipality for class B and class C roads in the prior fiscal year.
- (b) The adjustment under Subsection (7)(a) shall be made in the same way as provided in Subsections (5)(a) and (b).
- (8) The governing body of any municipality or county may issue bonds redeemable up to a period of 10 years under Title 11, Chapter 14, Local Government Bonding Act, to pay the costs of constructing, repairing, and maintaining class B or class C roads and may pledge class B or class C road funds received pursuant to this section to pay principal, interest, premiums, and reserves for the bonds.
- Section 70. Section **72-2-121** is amended to read:
- 72-2-121 (Effective 11/06/25). County of the First Class Highway Projects Fund.**
- (1) There is created a special revenue fund within the Transportation Fund known as the "County of the First Class Highway Projects Fund."
 - (2) The fund consists of money generated from the following revenue sources:
 - (a) any voluntary contributions received for new construction, major renovations, and improvements to highways within a county of the first class;
 - (b) the portion of the sales and use tax described in Subsection 59-12-2214(3)(b) deposited into or transferred to the fund;
 - (c) the portion of the sales and use tax described in Section 59-12-2217 deposited into or

- 7374 transferred to the fund;
- 7375 (d) a portion of the local option highway construction and transportation corridor
- 7376 preservation fee imposed in a county of the first class under Section 41-1a-1222
- 7377 deposited into or transferred to the fund; and
- 7378 (e) the portion of the sales and use tax transferred into the fund as described in
- 7379 Subsections 59-12-2220(4)(a) and 59-12-2220(11)(b).
- 7380 (3)(a) The fund shall earn interest.
- 7381 (b) All interest earned on fund money shall be deposited into the fund.
- 7382 (4) Subject to Subsection (11), the executive director shall use the fund money only:
- 7383 (a) to pay debt service and bond issuance costs for bonds issued under Sections
- 7384 63B-16-102, 63B-18-402, and 63B-27-102;
- 7385 (b) for right-of-way acquisition, new construction, major renovations, and improvements
- 7386 to highways within a county of the first class and to pay any debt service and bond
- 7387 issuance costs related to those projects, including improvements to a highway located
- 7388 within a municipality in a county of the first class where the municipality is located
- 7389 within the boundaries of more than a single county;
- 7390 (c) for the construction, acquisition, use, maintenance, or operation of:
- 7391 (i) an active transportation facility for nonmotorized vehicles;
- 7392 (ii) multimodal transportation that connects an origin with a destination; or
- 7393 (iii) a facility that may include a:
- 7394 (A) pedestrian or nonmotorized vehicle trail;
- 7395 (B) nonmotorized vehicle storage facility;
- 7396 (C) pedestrian or vehicle bridge; or
- 7397 (D) vehicle parking lot or parking structure;
- 7398 (d) to transfer to the 2010 Salt Lake County Revenue Bond Sinking Fund created by
- 7399 Section 72-2-121.3 the amount required in Subsection 72-2-121.3(4)(c) minus the
- 7400 amounts transferred in accordance with Subsection 72-2-124(4)(a)(v);
- 7401 (e) for a fiscal year beginning on or after July 1, 2013, to pay debt service and bond
- 7402 issuance costs for \$30,000,000 of the bonds issued under Section 63B-18-401 for the
- 7403 projects described in Subsection 63B-18-401(4)(a);
- 7404 (f) for a fiscal year beginning on or after July 1, 2013, and after the department has
- 7405 verified that the amount required under Subsection 72-2-121.3(4)(c) is available in
- 7406 the fund, to transfer an amount equal to 50% of the revenue generated by the local
- 7407 option highway construction and transportation corridor preservation fee imposed

- 7408 under Section 41-1a-1222 in a county of the first class:
- 7409 (i) to the legislative body of a county of the first class; and
- 7410 (ii) to be used by a county of the first class for:
- 7411 (A) highway construction, reconstruction, or maintenance projects; or
- 7412 (B) the enforcement of state motor vehicle and traffic laws;
- 7413 (g) for a fiscal year beginning on or after July 1, 2015, after the department has verified
- 7414 that the amount required under Subsection 72-2-121.3(4)(c) is available in the fund
- 7415 and the transfer under Subsection (4)(e) has been made, to annually transfer an
- 7416 amount of the sales and use tax revenue imposed in a county of the first class and
- 7417 deposited into the fund in accordance with Subsection 59-12-2214(3)(b) equal to an
- 7418 amount needed to cover the debt to:
- 7419 (i) the appropriate debt service or sinking fund for the repayment of bonds issued
- 7420 under Section 63B-27-102; and
- 7421 (ii) the appropriate debt service or sinking fund for the repayment of bonds issued
- 7422 under Sections 63B-31-102 and 63B-31-103;
- 7423 (h) after the department has verified that the amount required under Subsection
- 7424 72-2-121.3(4)(c) is available in the fund and after the transfer under Subsection (4)(d),
- 7425 the payment under Subsection (4)(e), and the transfer under Subsection (4)(g)(i) has
- 7426 been made, to annually transfer \$2,000,000 to a public transit district in a county of
- 7427 the first class to fund a system for public transit;
- 7428 (i) for a fiscal year beginning on or after July 1, 2018, after the department has verified
- 7429 that the amount required under Subsection 72-2-121.3(4)(c) is available in the fund
- 7430 and after the transfer under Subsection (4)(d), the payment under Subsection (4)(e),
- 7431 and the transfer under Subsection (4)(g)(i) has been made, through fiscal year 2027,
- 7432 to annually transfer 20%, and beginning with fiscal year 2028, and each year
- 7433 thereafter for 20 years, to annually transfer 33% of the amount deposited into the
- 7434 fund under Subsection (2)(b) to the legislative body of a county of the first class for
- 7435 the following purposes:
- 7436 (i) to fund parking facilities in a county of the first class that facilitate significant
- 7437 economic development and recreation and tourism within the state; and
- 7438 (ii) to be used for purposes allowed in Section ~~[17-31-2]~~ 17-78-702;
- 7439 (j) subject to Subsection (5), for a fiscal year beginning on or after July 1, 2021, and for
- 7440 15 years thereafter, to annually transfer the following amounts to the following cities
- 7441 and the county of the first class for priority projects to mitigate congestion and

- 7442 improve transportation safety:
- 7443 (i) \$2,000,000 to Sandy;
- 7444 (ii) \$2,300,000 to Taylorsville;
- 7445 (iii) \$1,100,000 to Salt Lake City;
- 7446 (iv) \$1,100,000 to West Jordan;
- 7447 (v) \$1,100,000 to West Valley City;
- 7448 (vi) \$800,000 to Herriman;
- 7449 (vii) \$700,000 to Draper;
- 7450 (viii) \$700,000 to Riverton;
- 7451 (ix) \$700,000 to South Jordan;
- 7452 (x) \$500,000 to Bluffdale;
- 7453 (xi) \$500,000 to Midvale;
- 7454 (xii) \$500,000 to Millcreek;
- 7455 (xiii) \$500,000 to Murray;
- 7456 (xiv) \$400,000 to Cottonwood Heights; and
- 7457 (xv) \$300,000 to Holladay;
- 7458 (k) for the 2024-25, 2025-26, and 2026-27 fiscal years, and subject to revenue balances
- 7459 after the distributions under Subsection (4)(j), to reimburse the following
- 7460 municipalities for the amounts and projects indicated, as each project progresses and
- 7461 as revenue balances allow:
- 7462 (i) \$3,200,000 to South Jordan for improvements to Bingham Rim Road from
- 7463 Grandville Avenue to Mountain View Corridor;
- 7464 (ii) \$1,960,000 to Midvale for improvements to Center Street between State Street
- 7465 and 700 West;
- 7466 (iii) \$3,500,000 to Salt Lake City for first and last mile public transit improvements
- 7467 throughout Salt Lake City;
- 7468 (iv) \$1,500,000 to Cottonwood Heights for improvements to Fort Union Boulevard
- 7469 and 2300 East;
- 7470 (v) \$3,450,000 to Draper for improvements to Bangerter Highway between 13800
- 7471 South and I-15;
- 7472 (vi) \$10,500,000 to Herriman to construct a road between U-111 and 13200 South;
- 7473 (vii) \$3,000,000 to West Jordan for improvements to 1300 West;
- 7474 (viii) \$1,050,000 to Riverton for improvements to the Welby Jacob Canal ~~[trail]~~ Trail
- 7475 between 11800 South and 13800 South;

- 7476 (ix) \$3,500,000 to Taylorsville for improvements to Bangerter Highway and 4700
 7477 South;
- 7478 (x) \$470,000 to the department for construction of a sound wall on Bangerter
 7479 Highway at approximately 11200 South;
- 7480 (xi) \$1,250,000 to Murray for improvements to Murray Boulevard between 4800
 7481 South and 5300 South;
- 7482 (xii) \$1,840,000 to Magna for construction and improvements to 8400 West and 4100
 7483 South;
- 7484 (xiii) \$1,000,000 to South Jordan for construction of arterial roads connecting U-111
 7485 and Old Bingham Highway;
- 7486 (xiv) \$1,200,000 to Millcreek for reconstruction of and improvements to 2000 East
 7487 between 3300 South and Atkin Avenue;
- 7488 (xv) \$1,230,000 to Holladay for improvements to Highland Drive between Van
 7489 Winkle Expressway and Arbor Lane;
- 7490 (xvi) \$1,000,000 to Taylorsville for improvements to 4700 South at the I-215
 7491 interchange;
- 7492 (xvii) \$3,750,000 to West Valley City for improvements to 4000 West between 4100
 7493 South and 4700 South and improvements to 4700 South from 4000 West to
 7494 Bangerter Highway;
- 7495 (xviii) \$1,700,000 to South Jordan for improvements to Prosperity Road between
 7496 Crimson View Drive and Copper Hawk Drive;
- 7497 (xix) \$2,300,000 to West Valley City for a road connecting U-111 at approximately
 7498 6200 South, then east and turning north and connecting to 5400 South;
- 7499 (xx) \$1,400,000 to Magna for improvements to 8000 West between 3500 South to
 7500 4100 South;
- 7501 (xxi) \$1,300,000 to Taylorsville for improvements on 4700 South between Redwood
 7502 Road and 2700 West; and
- 7503 (xxii) \$3,000,000 to West Jordan for improvements to 1300 West between 6600
 7504 South and 7800 South; and
- 7505 (l) for a fiscal year beginning on or after July 1, 2026, and for 15 years thereafter, to pay
 7506 debt service and bond issuance costs for \$70,000,000 of the bonds issued under
 7507 Section 63B-34-201 for the grants awarded under Part 5, Affordable Housing
 7508 Infrastructure Grants.
- 7509 (5)(a) If revenue in the fund is insufficient to satisfy all of the transfers described in

Subsection (4)(j), the executive director shall proportionately reduce the amounts transferred as described in Subsection (4)(j).

(b) A local government may not use revenue described in Subsection (4)(j) to supplant existing class B or class C road funds that a local government has budgeted for transportation projects.

(6) The revenues described in Subsections (2)(b), (c), and (d) that are deposited into the fund and bond proceeds from bonds issued under Sections 63B-16-102, 63B-18-402, and 63B-27-102 are considered a local matching contribution for the purposes described under Section 72-2-123.

(7) The department may expend up to \$3,000,000 of revenue deposited into the account as described in Subsection 59-12-2220(11)(b) for public transit innovation grants, as provided in Part 4, Public Transit Innovation Grants.

(8) The additional administrative costs of the department to administer this fund shall be paid from money in the fund.

(9) Subject to Subsection (11), and notwithstanding any statutory or other restrictions on the use or expenditure of the revenue sources deposited into this fund, the Department of Transportation may use the money in this fund for any of the purposes detailed in Subsection (4).

(10) Subject to Subsection (11), any revenue deposited into the fund as described in Subsection (2)(e) shall be used to provide funding or loans for public transit projects, operations, and supporting infrastructure in the county of the first class.

(11) For the first three years after a county of the first class imposes a sales and use tax authorized in Section 59-12-2220, revenue deposited into the fund as described in Subsection (2)(e) shall be allocated as follows:

(a) 10% to the department to construct an express bus facility on 5600 West; and

(b) 90% into the County of the First Class Infrastructure Bank Fund created in Section 72-2-302.

Section 71. Section **72-2-133** is amended to read:

72-2-133 (Effective 11/06/25). Rural Transportation Infrastructure Fund -- Creation -- Uses.

(1) As used in this section:

(a) "Graveled road" means the same as that term is defined in Section 72-2-108.

(b) "Paved road" means the same as that term is defined in Section 72-2-108.

(c)(i) "Qualifying county" means a county that:

(A) is a county of the third through sixth class, as classified in Section [~~17-50-501~~]
17-60-104, except as provided in Subsection (1)(c)(ii);

(B) has imposed a local option sales and use tax pursuant to:

(I) Section 59-12-2217;

(II) Section 59-12-2218; or

(III) Section 59-12-2219; and

(C) has not imposed a local option sales and use tax pursuant to Section
59-12-2220 on or before January 1, 2023.

(ii) "Qualifying county" does not include a county of the third class, as classified in
Section [~~17-50-501~~] 17-60-104, with an airport facilitating commercial flights to
three or more airports outside of the state.

(d) "Qualifying municipality" means a municipality located within a qualifying county.

(e) "Qualifying recipient" means qualifying county or a qualifying municipality.

(f) "Road mile" means the same as that term is defined in Section 72-2-108.

(g) "Weighted mileage" means the same as that term is defined in Section 72-2-108.

(2) There is created in the Transportation Fund an expendable special revenue fund called
the Rural Transportation Infrastructure Fund.

(3) The Rural Transportation Infrastructure Fund shall be funded by:

(a) deposits into the fund as described in Subsection 41-1a-1201(9);

(b) appropriations by the Legislature; and

(c) other deposits into the fund.

(4) The department shall administer the fund.

(5)(a) Beginning on January 1, 2024, and subject to Subsection (5)(b), the department
shall annually distribute revenue in the fund among qualifying recipients in the
following manner:

(i) 50% in the ratio that the class B roads weighted mileage within each county and
class C roads weighted mileage within each municipality bear to the total class B
and class C roads weighted mileage within the state; and

(ii) 50% in the ratio that the population of a county or municipality bears to the total
population of the state.

(b) To the extent not otherwise required by federal law, population shall be based on:

(i) the most recent estimate from the Utah Population Committee created in Section
63C-20-103; or

(ii) if the Utah Population Committee estimate is not available for each municipality

and unincorporated area, the adjusted sub-county population estimate provided by the Utah Population Committee in accordance with Section 63C-20-104.

(6) A qualifying recipient may only use funds distributed as described in this section in the same manner as class B and class C road funds distributed in accordance with Section 72-2-108.

(7)(a)(i) Before October 1 of each year, the department shall inform the State Tax Commission which counties, if any, have an airport described in Subsection (1)(c)(ii).

(ii) Before November 1 of each year, the State Tax Commission shall notify the department and indicate which counties are qualifying counties.

(b) After receiving the notification described in Subsection (7)(a)(ii), the department shall distribute funds for the following year to the municipalities and counties that were identified as qualifying recipients in the notification described in Subsection (7)(a).

Section 72. Section **72-3-104** is amended to read:

72-3-104 (Effective 11/06/25). City streets -- Class C roads -- Construction and maintenance.

(1) City streets comprise:

- (a) highways, roads, circulator alleys, and streets within the corporate limits of the municipalities that are not designated as class A state roads or as class B roads; and
- (b) those highways, roads, and streets located within a national forest and constructed or maintained by the municipality under agreement with the appropriate federal agency.

(2) City streets are class C roads.

(3) Except for city streets within counties of the first and second class, as ~~defined in~~ classified under Section ~~[17-50-501]~~ 17-60-104, the state and city have joint undivided interest in the title to all rights-of-way for all city streets.

(4) The municipal governing body exercises sole jurisdiction and control of the city streets within the municipality.

(5) The department shall cooperate with the municipal legislative body in the construction and maintenance of the class C roads within each municipality.

(6) The municipal legislative body shall expend or cause to be expended upon the class C roads the funds allocated to each municipality from the Transportation Fund under rules made by the department.

(7) Any town or city in the third, fourth, or fifth class may:

(a) contract with the county or the department for the construction and maintenance of class C roads within its corporate limits; or

(b) transfer, with the consent of the county, its:

(i) class C roads to the class B road system; and

(ii) funds allocated from the Transportation Fund to the municipality to the county legislative body for use upon the transferred class C roads.

(8) A municipal legislative body of any city of the third, fourth, or fifth class may use any portion of the class C road funds allocated to the municipality for the construction of sidewalks, curbs, and gutters on class A state roads within the municipal limits by cooperative agreement with the department.

Section 73. Section **72-3-301** is amended to read:

72-3-301 (Effective 11/06/25). Statewide public safety interest highway defined -- Designations -- Control -- Maintenance -- Improvement restrictions -- Formula funding provisions.

(1) As used in this part, "statewide public safety interest highway" means a designated state highway that serves a compelling statewide public safety interest.

(2) Statewide public safety interest highways include:

(a) SR-900. From near the east bound on and off ramps of the I-80 Delle Interchange on the I-80 south frontage road, traversing northwesterly, westerly, and northeasterly, including on portions of a county road and a Bureau of Land Management road for a distance of 9.24 miles. Then beginning again at the I-80 south frontage road traversing southwesterly and northwesterly on a county road for a distance of 4.33 miles. Then beginning again at the I-80 south frontage road traversing southwesterly, northerly, northwesterly, westerly, and northeasterly on a county road and a Bureau of Land Management road to near the east bound on and off ramps of I-80 Low/Lakeside Interchange for a distance of 2.61 miles. The entire length of SR-900 is a total distance of 16.18 miles.

(b) SR-901. From SR-196 traversing westerly and northwesterly on a county road to a junction with a Bureau of Land Management road described as part of SR-901, then northwesterly to a junction with a county road for a distance of 8.70 miles. Then beginning again at a junction with SR-901 traversing northwesterly on a Bureau of Land Management road to a junction with a county road for a distance of 6.52 miles. Then beginning again at a junction with SR-901 traversing southwesterly on a Bureau of Land Management road to a junction with a county road for a distance of

7646 5.44 miles. Then beginning again from a junction with SR-901 traversing
7647 southwesterly on a county road to a junction with a county road a distance of 11.52
7648 miles. Then beginning again at a junction with SR-196 traversing westerly on a
7649 Bureau of Land Management road to a junction with a county road for a distance of
7650 11.30 miles. The entire length of SR-901 is a total distance of 43.48 miles.

7651 (3) The department has jurisdiction and control over all statewide public safety interest
7652 highways.

7653 (4)(a) A county shall maintain the portions of a statewide public safety interest highway
7654 that was a class B county road under the county's jurisdiction prior to the designation
7655 under this section.

7656 (b) Notwithstanding the provisions of Section [~~17-50-305~~] 17-78-401, a county may not
7657 abandon any portion of a statewide public safety interest highway.

7658 (c) Except under written authorization of the executive director of the department, a
7659 statewide public safety interest highway shall remain the same class of highway that
7660 it was prior to the designation under this section with respect to grade, drainage,
7661 surface, and improvements and it may not be upgraded or improved to a higher class
7662 of highway.

7663 (5)(a) A class B county road that is designated a statewide public safety interest highway
7664 under this section is considered a class B county road for the purposes of the
7665 distribution formula and distributions of funds.

7666 (b) The amount of funds received by any jurisdiction for class B and class C roads under
7667 Section 72-2-107 may not be affected by the provisions of this section.

7668 Section 74. Section **72-10-401** is amended to read:

7669 **72-10-401 (Effective 11/06/25). Definitions.**

7670 As used in this part:

7671 (1)(a) "Airport" means any publicly used area of land or water that is used, or intended
7672 to be used, for the landing and take-off of aircraft and utilized or to be utilized in the
7673 interest of the public for these purposes.

7674 (b) "Airport" includes a vertiport if the vertiport is open for public use.

7675 (2) "Airport hazard" means any structure, tree, object of natural growth, or use of land that
7676 potentially obstructs or otherwise impacts the safe and efficient utilization of the
7677 navigable airspace required for the flight of aircraft in landing or take-off at an airport.

7678 (3) "Airport influence area" means land located:

7679 (a) within 5,000 feet of an airport runway; or

(b) within 500 feet of a vertiport that is open for public use.

(4) "Airport overlay zone" means a secondary zoning district designed to protect the public health, safety, and welfare near an airport that:

- (a) applies land use regulation in addition to the primary zoning district land use regulation of property used as an airport and property within an airport influence area;
- (b) may extend beyond the airport influence area;
- (c) ensures airport utility as a public asset;
- (d) protects property owner land values near an airport through compatible land use regulations as recommended by the Federal Aviation Administration; and
- (e) protects aircraft occupant safety through protection of navigable airspace.

(5) "Avigation easement" means an easement permitting unimpeded aircraft flights over property subject to the easement and includes the right:

- (a) to create or increase noise or other effects that may result from the lawful operation of aircraft; and
- (b) to prohibit or remove any obstruction to such overflight.

(6) "Land use regulation" means the same as that term is defined in Sections ~~[10-9a-103]~~ 10-20-102 and ~~[17-27a-103]~~ 17-79-102.

(7) "Political subdivision" means any municipality, city, town, or county.

(8) "Structure" means any object constructed or installed by man, including buildings, towers, smokestacks, and overhead transmission lines.

(9) "Tree" means any object of natural growth.

Section 75. Section **72-10-416** is amended to read:

72-10-416 (Effective 11/06/25). Private airports designated as significant.

(1) Upon request from an owner of a private airport, the department shall determine whether to designate a private airport as a significant private airport.

(2) The department shall designate a private airport as a significant private airport if the department determines that the private airport:

- (a) is registered with the Federal Aviation Administration;
- (b) appears on aeronautical charts published by the Federal Aviation Administration; and
- (c) has significant infrastructure investment, such as a paved runway, lighting, fuel facilities, or more than 20 based aircraft.

(3) If the department designates a private airport as a significant private airport, the department shall notify the relevant municipality or county of:

- (a) the department's designation; and

(b) the municipality's or county's responsibility to make the recording described in Section [~~10-9a-543~~] 10-20-214 or [~~17-27a-538~~] 17-71-504.

Section 76. Section **73-1-11** is amended to read:

73-1-11 (Effective 11/06/25). Appurtenant water rights pass to grantee of land -- Exceptions -- Conveyance of a portion of irrigated land -- Right to the use of water evidenced by shares of stock -- Appurtenant water rights -- Evidence -- Where appurtenant -- Partial conveyances of water and land.

(1)(a) A water right appurtenant to land shall pass to the grantee of the land unless the grantor:

(i) specifically reserves the water right or any part of the water right in the land conveyance document;

(ii) conveys a part of the water right in the land conveyance document; or

(iii) conveys the water right in a separate conveyance document prior to or contemporaneously with the execution of the land conveyance document.

(b) If a county recorder records a document that conveys a water right appurtenant to land as described in Subsection (1)(a) and relies on the document to maintain a tract index described in Section [~~17-21-6~~] 17-71-302, the state engineer shall rely on the document as an effective conveyance of a water right appurtenant to land.

(2)(a) If the water right has been exercised in irrigating different parcels of land at different times, it shall pass to the grantee of a parcel of land on which the water right was exercised next preceding the time the land conveyance was executed.

(b) Subsection (2)(a) applies only to land conveyances executed before May 4, 1998.

(3) In any conveyance, the grantee assumes the obligation for any unpaid assessment.

(4)(a) The right to the use of water evidenced by shares of stock in a corporation is not a water right appurtenant to land.

(b) On or after May 14, 2013, unless provided otherwise in a corporation's articles of incorporation or bylaws, the right to the use of water evidenced by shares of stock in a corporation shall transfer only as provided in Subsection 73-1-10(2).

(5)(a) This Subsection (5) governs land conveyances executed on or after May 4, 1998, and has no retrospective operation.

(b) For purposes of land conveyances only, a water right evidenced by any of the following documents is appurtenant to land:

(i) a decree entered by a court;

(ii) a certificate issued under Section 73-3-17;

- 7748 (iii) a diligence claim for surface or underground water filed pursuant to Section
 7749 73-5-13;
- 7750 (iv) a water user's claim executed for general determination of water rights
 7751 proceedings conducted pursuant to Title 73, Chapter 4, Determination of Water
 7752 Rights, or pursuant to Section 73-3-16;
- 7753 (v) an approval for an application to appropriate water issued under Section 73-3-10;
- 7754 (vi) an approval for an application to permanently change the place of use of water
 7755 issued under Section 73-3-10; or
- 7756 (vii) an approval for an application to exchange water issued under Section 73-3-20.
- 7757 (c) For purposes of land conveyances only, the land to which a water right is appurtenant
 7758 is the authorized place of use of water as described in the:
- 7759 (i) decree;
- 7760 (ii) certificate;
- 7761 (iii) diligence claim;
- 7762 (iv) water user's claim;
- 7763 (v) approved application to appropriate water;
- 7764 (vi) approved application to permanently change the place of use of water; or
- 7765 (vii) approved exchange application.
- 7766 (d) If a grantor conveys part of the water right in a land conveyance document pursuant
 7767 to Subsection (1)(b), the portion of the water right not conveyed is presumed to be
 7768 reserved by the grantor.
- 7769 (e) If the land conveyed constitutes only a portion of the authorized place of use for the
 7770 water right, the amount of the appurtenant water right that passes to the grantee shall
 7771 be proportionate to the conveyed portion of the authorized place of use.
- 7772 (6) Beginning July 1, 2011, a deed conveying fee simple title to land may include a water
 7773 rights addendum as provided in Section 57-3-109.
- 7774 Section 77. Section **73-32-302** is amended to read:
- 7775 **73-32-302 (Effective 11/06/25) (Repealed 07/01/27). Advisory council created --**
 7776 **Staffing -- Per diem and travel expenses -- Annual conflict of interest disclosure**
 7777 **statement -- Exception -- Penalties.**
- 7778 (1) There is created an advisory council known as the "Great Salt Lake Advisory Council"
 7779 consisting of 11 members listed in Subsection (2).
- 7780 (2)(a) The governor shall appoint the following members, with the advice and consent of
 7781 the Senate:

- 7782 (i) one representative of industry representing the extractive industry;
7783 (ii) one representative of industry representing aquaculture;
7784 (iii) one representative of conservation interests;
7785 (iv) one representative of a migratory bird protection area as defined in Section
7786 23A-13-101;
7787 (v) one representative who is an elected official from municipal government, or the
7788 elected official's designee;
7789 (vi) five representatives who are elected officials from county government, or the
7790 elected official's designee, one each representing:
7791 (A) Box Elder County;
7792 (B) Davis County;
7793 (C) Salt Lake County;
7794 (D) Tooele County; and
7795 (E) Weber County; and
7796 (vii) one representative of a publicly owned treatment works.
- 7797 (3)(a) Except as required by Subsection (3)(b), each member shall serve a four-year term.
7798 (b) Notwithstanding Subsection (3)(a), at the time of appointment or reappointment, the
7799 governor shall adjust the length of terms of voting members to ensure that the terms
7800 of council members are staggered so that approximately half of the council is
7801 appointed every two years.
- 7802 (c) When a vacancy occurs in the membership for any reason, the governor shall appoint
7803 a replacement for the unexpired term with the advice and consent of the Senate.
- 7804 (d) A member shall hold office until the member's successor is appointed and qualified.
- 7805 (4) The council shall determine:
7806 (a) the time and place of meetings; and
7807 (b) any other procedural matter not specified in this chapter.
- 7808 (5)(a) Attendance of six members at a meeting of the council constitutes a quorum.
7809 (b) A vote of the majority of the members present at a meeting when a quorum is present
7810 constitutes an action of the council.
- 7811 (6) A member may not receive compensation or benefits for the member's service, but may
7812 receive per diem and travel expenses in accordance with:
7813 (a) Section 63A-3-106;
7814 (b) Section 63A-3-107; and
7815 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and

- 7816 63A-3-107.
- 7817 (7) The department and the Department of Environmental Quality shall coordinate and
7818 provide necessary staff assistance to the council.
- 7819 (8) Except as provided in Subsection (14), a council member shall, no sooner than January
7820 1 and no later than January 31 of each year during which the council member holds
7821 office on the council:
- 7822 (a) prepare a written conflict of interest disclosure statement that contains a response to
7823 each item of information described in Subsection 20A-11-1604(6); and
- 7824 (b) submit the written disclosure statement to the administrator or clerk of the council.
- 7825 (9)(a) No later than 10 business days after the date on which the council member
7826 submits the written disclosure statement described in Subsection (8) to the
7827 administrator or clerk of the council, the administrator or clerk shall:
- 7828 (i) post an electronic copy of the written disclosure statement on the council's
7829 website; and
- 7830 (ii) provide the lieutenant governor with a link to the electronic posting described in
7831 Subsection (9)(a)(i).
- 7832 (b) The administrator or clerk of the council shall ensure that the council member's
7833 written disclosure statement remains posted on the council's website until the council
7834 member leaves office.
- 7835 (10) The administrator or clerk of the council shall take the action described in Subsection
7836 (11) if:
- 7837 (a) a council member fails to timely file the written disclosure statement described in
7838 Subsection (8); or
- 7839 (b) a submitted written disclosure statement does not comply with the requirements of
7840 Subsection 20A-11-1604(6).
- 7841 (11) If a circumstance described in Subsection (10) occurs, the administrator or clerk of the
7842 council shall, within five days after the day on which the administrator or clerk
7843 determines that a violation occurred, notify the council member of the violation and
7844 direct the council member to submit an amended written disclosure statement correcting
7845 the problem.
- 7846 (12)(a) It is unlawful for a council member to fail to submit or amend a written
7847 disclosure statement within seven days after the day on which the council member
7848 receives the notice described in Subsection (11).
- 7849 (b) A council member who violates Subsection (12)(a) is guilty of a class B

- 7850 misdemeanor.
- 7851 (c) The administrator or clerk of the council shall report a violation of Subsection (12)(a)
- 7852 to the attorney general.
- 7853 (d) In addition to the criminal penalty described in Subsection (12)(b), the administrator
- 7854 or clerk of the council shall impose a civil fine of \$100 against a council member
- 7855 who violates Subsection (12)(a).
- 7856 (13) The administrator or clerk of the council shall deposit a fine collected under this
- 7857 section into the council's account to pay for the costs of administering this section.
- 7858 (14) For an individual appointed to the council under Subsection (2)(a)(v) or (vi):
- 7859 (a) Subsection (8) does not apply; and
- 7860 (b) the administrator or clerk of the council shall, instead:
- 7861 (i) post an electronic link on the council's website to the written disclosure statement
- 7862 the council member made in the council member's capacity as an elected officer of:
- 7863 (A) a county, under Section [~~17-16a-13~~] 17-70-509; or
- 7864 (B) a municipality, under Section 10-3-1313; and
- 7865 (ii) provide the lieutenant governor with a link to the electronic posting described in
- 7866 Subsection (14)(b)(i).
- 7867 Section 78. Section **76-3-201** is amended to read:
- 7868 **76-3-201 (Effective 11/06/25). Sentences or combination of sentences allowed --**
- 7869 **Restitution and other costs -- Civil penalties.**
- 7870 (1) As used in this section:
- 7871 (a)(i) "Convicted" means:
- 7872 (A) having entered a plea of guilty, a plea of no contest, or a plea of guilty with a
- 7873 mental condition; or
- 7874 (B) having received a judgment of guilty or a judgment of guilty with a mental
- 7875 condition.
- 7876 (ii) "Convicted" does not include an adjudication of an offense under Section
- 7877 80-6-701.
- 7878 (b) "Restitution" means the same as that term is defined in Section 77-38b-102.
- 7879 (2) Within the limits provided by this chapter, a court may sentence an individual convicted
- 7880 of an offense to any one of the following sentences, or combination of the following
- 7881 sentences:
- 7882 (a) to pay a fine;
- 7883 (b) to removal or disqualification from public or private office;

- 7884 (c) except as otherwise provided by law, to probation in accordance with Section
7885 77-18-105;
- 7886 (d) in accordance with Subsection 77-18-111(4), to imprisonment;
- 7887 (e) on or after April 27, 1992, to life in prison without parole; or
- 7888 (f) to death.
- 7889 (3)(a) This chapter does not deprive a court of authority conferred by law:
- 7890 (i) to forfeit property;
- 7891 (ii) to dissolve a corporation;
- 7892 (iii) to suspend or cancel a license;
- 7893 (iv) to permit removal of an individual from office;
- 7894 (v) to cite for contempt; or
- 7895 (vi) to impose any other civil penalty.
- 7896 (b) A court may include a civil penalty in a sentence.
- 7897 (4) In addition to any other sentence that a sentencing court may impose, the court shall
7898 order an individual to:
- 7899 (a) pay restitution in accordance with Title 77, Chapter 38b, Crime Victims Restitution
7900 Act;
- 7901 (b) subject to Section 77-32b-104, pay the cost expended by an appropriate
7902 governmental entity under Section 77-30-24 for the extradition of the individual if
7903 the individual:
- 7904 (i) was extradited to this state, under Title 77, Chapter 30, Extradition, to resolve
7905 pending criminal charges; and
- 7906 (ii) is convicted of an offense in the county for which the individual is returned;
- 7907 (c) subject to Subsection (5) and Subsections 77-32b-104(2), (3), and (4), pay the cost of
7908 medical care, treatment, hospitalization, and related transportation, as described in
7909 Section ~~[17-50-319]~~ 17-63-706, that is provided by a county to the individual while
7910 the individual is in a county correctional facility before and after sentencing if:
- 7911 (i) the individual is convicted of an offense that results in incarceration in the county
7912 correctional facility; and
- 7913 (ii)(A) the individual is not a state prisoner housed in the county correctional
7914 facility through a contract with the Department of Corrections; or
- 7915 (B) the reimbursement does not duplicate the reimbursement under Section
7916 64-13e-104 if the individual is a state probationary inmate or a state parole
7917 inmate; and

(d) pay any other cost that the court determines is appropriate under Section 77-32b-104.

- (5) The cost of medical care under Subsection (4)(c) does not include expenses incurred by the county correctional facility in providing reasonable accommodation for an inmate qualifying as an individual with a disability as defined and covered by the Americans with Disabilities Act, 42 U.S.C. 12101 through 12213, including medical and mental health treatment for the inmate's disability.

Section 79. Section **77-18-103** is amended to read:

77-18-103 (Effective 11/06/25). Presentence investigation report -- Classification of presentence investigation report -- Evidence or other information at sentencing.

- (1) Before the imposition of a sentence, the court may:

(a) upon agreement of the defendant, continue the date for the imposition of the sentence for a reasonable period of time for the purpose of obtaining a presentence investigation report from the department or a law enforcement agency, or information from any other source about the defendant; and

(b) if the defendant is convicted of a felony or a class A misdemeanor, request that the department or a law enforcement agency prepare a presentence investigation report for the defendant.

- (2)(a) Notwithstanding Subsection (1), if a defendant is convicted of an offense and the defendant is a habitual offender, the prosecuting attorney shall notify the court that the defendant is a habitual offender.

(b) Upon a notification under Subsection (2)(a), the court may not impose a sentence for the conviction without ordering and obtaining a presentence investigation report, unless the court finds good cause to proceed with sentencing without the presentence investigation report.

- (3) If a presentence investigation report is required under Subsection (2) or the standards established by the department described in Section 77-18-109, the presentence investigation report under Subsection (1) shall include:

(a) any impact statement provided by a victim as described in Subsection 77-38b-203(3)(c);

(b) information on restitution as described in Subsections 77-38b-203(3)(a) and (b);

(c) recommendations for treatment for the defendant; and

(d) the number of days since the commission of the offense that the defendant has spent in the custody of the jail and the number of days, if any, the defendant was released to a supervised release program or an alternative incarceration program under Section [

~~17-22-5.5]~~ 17-72-402.

- (4) The department or law enforcement agency shall provide the presentence investigation report to the defendant's attorney, or the defendant if the defendant is not represented by counsel, the prosecuting attorney, and the court for review within three working days before the day on which the defendant is sentenced.
- (5)(a)(i) If there is an alleged inaccuracy in the presentence investigation report that is not resolved by the parties and the department or law enforcement agency before sentencing:
- (A) the alleged inaccuracy shall be brought to the attention of the court at sentencing; and
 - (B) the court may grant an additional 10 working days after the day on which the alleged inaccuracy is brought to the court's attention to allow the parties and the department to resolve the alleged inaccuracy in the presentence investigation report.
- (ii) If the court does not grant additional time under Subsection (5)(a)(i)(B), or the alleged inaccuracy cannot be resolved after 10 working days, and if the court finds that there is an inaccuracy in the presentence investigation report, the court shall:
- (A) enter a written finding as to the relevance and accuracy of the challenged portion of the presentence investigation report; and
 - (B) provide the written finding to the department or the law enforcement agency.
- (b) The department shall attach the written finding to the presentence investigation report as an addendum.
- (c) If a party fails to challenge the accuracy of the presentence investigation report at the time of sentencing, the matter shall be considered waived.
- (6) The contents of the presentence investigation report are protected and not available except by court order for purposes of sentencing as provided by rule of the Judicial Council or for use by the department or law enforcement agency.
- (7)(a) A presentence investigation report is classified as protected in accordance with Title 63G, Chapter 2, Government Records Access and Management Act.
- (b) Notwithstanding Sections 63G-2-403 and 63G-2-404, the director of the State Records Office, created in Section 63A-12-202, may not order the disclosure of a presentence investigation report.
- (8) Except for disclosure at the time of sentencing in accordance with this section, the department or law enforcement agency may disclose a presentence investigation only

when:

- (a) ordered by the court in accordance with Subsection 63G-2-202(7);
- (b) requested by a law enforcement agency or other agency approved by the department for purposes of supervision, confinement, and treatment of a defendant;
- (c) requested by the board;
- (d) requested by the subject of the presentence investigation report or the subject's authorized representative;
- (e) requested by the victim of the offense discussed in the presentence investigation report, or the victim's authorized representative, if the disclosure is only information relating to:
 - (i) statements or materials provided by the victim;
 - (ii) the circumstances of the offense, including statements by the defendant; or
 - (iii) the impact of the offense on the victim or the victim's household; or
- (f) requested by a sex offender treatment provider:
 - (i) who is certified to provide treatment under the certification program established in Subsection 64-13-25(2);
 - (ii) who is providing, at the time of the request, sex offender treatment to the offender who is the subject of the presentence investigation report; and
 - (iii) who provides written assurance to the department that the report:
 - (A) is necessary for the treatment of the defendant;
 - (B) will be used solely for the treatment of the defendant; and
 - (C) will not be disclosed to an individual or entity other than the defendant.

(9)(a) At the time of sentence, the court shall receive any testimony, evidence, or information that the defendant or the prosecuting attorney desires to present concerning the appropriate sentence.

(b) Testimony, evidence, or information under Subsection (9)(a) shall be presented in open court on record and in the presence of the defendant.

(10) The court may not rely solely on an algorithm or a risk assessment tool score in determining the appropriate sentence for a defendant.

Section 80. Section **77-18-105** is amended to read:

77-18-105 (Effective 11/06/25). Pleas held in abeyance -- Suspension of a sentence -- Probation -- Supervision -- Terms and conditions of probation -- Time periods for probation -- Bench supervision for payments on criminal accounts receivable.

(1) If a defendant enters a plea of guilty or no contest in conjunction with a plea in

- 8020 abeyance agreement, the court may hold the plea in abeyance:
- 8021 (a) in accordance with Chapter 2a, Pleas in Abeyance; and
- 8022 (b) under the terms of the plea in abeyance agreement.
- 8023 (2) If a defendant is convicted, the court:
- 8024 (a) shall impose a sentence in accordance with Section 76-3-201; and
- 8025 (b) subject to Subsection (5), may suspend the execution of the sentence and place the
- 8026 defendant:
- 8027 (i) on probation under the supervision of the division;
- 8028 (ii) on probation under the supervision of an agency of a local government or a
- 8029 private organization; or
- 8030 (iii) on court probation under the jurisdiction of the sentencing court.
- 8031 (3)(a) The legal custody of all probationers under the supervision of the division is with
- 8032 the department.
- 8033 (b) The legal custody of all probationers under the jurisdiction of the sentencing court is
- 8034 vested as ordered by the court.
- 8035 (c) The court has continuing jurisdiction over all probationers.
- 8036 (4)(a) Court probation may include an administrative level of services, including
- 8037 notification to the sentencing court of scheduled periodic reviews of the probationer's
- 8038 compliance with conditions.
- 8039 (b) Supervised probation services provided by the division, an agency of a local
- 8040 government, or a private organization shall specifically address the defendant's risk
- 8041 of reoffending as identified by a screening or an assessment.
- 8042 (c) If a court orders supervised probation and determines that a public probation
- 8043 provider is unavailable or inappropriate to supervise the defendant, the court shall
- 8044 make available to the defendant the list of private probation providers prepared by a
- 8045 criminal justice coordinating council under Section [~~17-55-201~~] 17E-2-201.
- 8046 (5)(a) Before ordering supervised probation, the court shall consider the supervision
- 8047 costs to the defendant for each entity that can supervise the defendant.
- 8048 (b)(i) A court may order an agency of a local government to supervise the probation
- 8049 for an individual convicted of any crime if:
- 8050 (A) the agency has the capacity to supervise the individual; and
- 8051 (B) the individual's supervision needs will be met by the agency.
- 8052 (ii) A court may only order:
- 8053 (A) the division to supervise the probation for an individual convicted of a class A

8054 misdemeanor or any felony; or

8055 (B) a private organization to supervise the probation for an individual convicted of
8056 a class A, B, or C misdemeanor or an infraction.

8057 (c) A court may not order a specific private organization to supervise an individual
8058 unless there is only one private organization that can provide the specific supervision
8059 services required to meet the individual's supervision needs.

8060 (6)(a) If a defendant is placed on probation, the court may order the defendant as a
8061 condition of the defendant's probation:

8062 (i) to provide for the support of persons for whose support the defendant is legally
8063 liable;

8064 (ii) to participate in available treatment programs, including any treatment program in
8065 which the defendant is currently participating if the program is acceptable to the
8066 court;

8067 (iii) be voluntarily admitted to the custody of the Division of Substance Use and
8068 Mental Health for treatment at the Utah State Hospital in accordance with Section
8069 77-18-106;

8070 (iv) if the defendant is on probation for a felony offense, to serve a period of time as
8071 an initial condition of probation that does not exceed one year in a county jail
8072 designated by the department, after considering any recommendation by the court
8073 as to which jail the court finds most appropriate;

8074 (v) to serve a term of home confinement in accordance with Section 77-18-107;

8075 (vi) to participate in compensatory service programs, including the compensatory
8076 service program described in Section 76-3-410;

8077 (vii) to pay for the costs of investigation, probation, or treatment services;

8078 (viii) to pay restitution to a victim with interest in accordance with Chapter 38b,
8079 Crime Victims Restitution Act; or

8080 (ix) to comply with other terms and conditions the court considers appropriate to
8081 ensure public safety or increase a defendant's likelihood of success on probation.

8082 (b) If a defendant is placed on probation and a condition of the defendant's probation is
8083 routine or random drug testing, the defendant shall sign a waiver consistent with the
8084 Health Insurance Portability and Accountability Act, 42 U.S.C. Sec. 1320d et seq.,
8085 allowing the treatment provider conducting the drug testing to notify the defendant's
8086 supervising probation officer regarding the results of the defendant's drug testing.

8087 (c)(i) Notwithstanding Subsection (6)(a)(iv), the court may modify the probation of a

- 8088 defendant to include a period of time that is served in a county jail immediately
8089 before the termination of probation as long as that period of time does not exceed
8090 one year.
- 8091 (ii) If a defendant is ordered to serve time in a county jail as a sanction for a
8092 probation violation, the one-year limitation described in Subsection (6)(a)(iv) or
8093 (6)(c)(i) does not apply to the period of time that the court orders the defendant to
8094 serve in a county jail under this Subsection (6)(c)(ii).
- 8095 (7)(a) Except as provided in Subsection (7)(b), probation of an individual placed on
8096 probation after December 31, 2018:
- 8097 (i) may not exceed the individual's maximum sentence;
- 8098 (ii) shall be for a period of time that is in accordance with the adult sentencing and
8099 supervision length guidelines, as defined in Section 63M-7-401.1, to the extent the
8100 guidelines are consistent with the requirements of the law; and
- 8101 (iii) shall be terminated in accordance with the adult sentencing and supervision
8102 length guidelines, as defined in Section 63M-7-401.1, to the extent the guidelines
8103 are consistent with the requirements of the law.
- 8104 (b) Probation of an individual placed on probation after December 31, 2018, whose
8105 maximum sentence is one year or less, may not exceed 36 months.
- 8106 (c) Probation of an individual placed on probation on or after October 1, 2015, but
8107 before January 1, 2019, may be terminated at any time at the discretion of the court
8108 or upon completion without violation of 36 months probation in felony or class A
8109 misdemeanor cases, 12 months in cases of class B or C misdemeanors or infractions,
8110 or as allowed in accordance with Section 64-13-21 regarding earned credits.
- 8111 (d) This Subsection (7) does not apply to the probation of an individual convicted of an
8112 offense for criminal nonsupport under Section 76-7-201.
- 8113 (8)(a) Notwithstanding Subsection (7), if there is an unpaid balance of the criminal
8114 accounts receivable for the defendant upon termination of the probation period for
8115 the defendant under Subsection (7), the court may require the defendant to continue
8116 to make payments towards the criminal accounts receivable in accordance with the
8117 payment schedule established by the court under Section 77-32b-103.
- 8118 (b) A court may not require the defendant to make payments as described in Subsection
8119 (8)(a) beyond the expiration of the defendant's sentence.
- 8120 (c) If the court requires a defendant to continue to pay in accordance with the payment
8121 schedule for the criminal accounts receivable under this Subsection (8) and the

defendant defaults on the criminal accounts receivable, the court shall proceed with an order for a civil judgment of restitution and a civil accounts receivable for the defendant as described in Section 77-18-114.

(d)(i) Upon a motion from the prosecuting attorney, the victim, or upon the court's own motion, the court may require a defendant to show cause as to why the defendant's failure to pay in accordance with the payment schedule should not be treated as contempt of court.

(ii) A court may hold a defendant in contempt for failure to make payments for a criminal accounts receivable in accordance with Title 78B, Chapter 6, Part 3, Contempt.

(e) This Subsection (8) does not apply to the probation of an individual convicted of an offense for criminal nonsupport under Section 76-7-201.

(9) When making any decision regarding probation:

- (a) the court shall consider information provided by the Department of Corrections regarding a defendant's individual case action plan, including any progress the defendant has made in satisfying the case action plan's completion requirements; and
- (b) the court may not rely solely on an algorithm or a risk assessment tool score.

Section 81. Section **77-20-504** is amended to read:

77-20-504 (Effective 11/06/25). Exoneration of a bail bond.

(1) The court shall exonerate a bail bond if:

- (a)(i) a defendant, who has posted monetary bail by a bail bond, fails to appear before the appropriate court as required;
- (ii) notice of the defendant's failure to appear is not emailed to the surety as listed on the bail bond as described in Subsection 77-20-501(2) or (3); and
- (iii) the surety's current name and email address, or the bail bond agency's current name and email address, are listed on the bail bond in the court's file;
- (b) the defendant is arrested and booked into a county jail booking facility pursuant to a warrant for failure to appear on the original charges for which the bail bond was issued and the surety provides written proof of the arrest and booking to the court and the prosecuting attorney;
- (c) the court recalls a warrant for failure to appear due to the defendant's having paid the fine and before entry of a judgment of forfeiture of the bail bond;
- (d) the surety provides written proof to the court and the prosecuting attorney that the defendant is in custody and the surety has served the defendant's bail bond revocation

- 8156 on the custodial authority; or
- 8157 (e) unless the court makes a finding of good cause why the bail bond should not be
- 8158 exonerated:
- 8159 (i) the surety has delivered the defendant to the county jail booking facility in the
- 8160 county where the original charge or charges are pending;
- 8161 (ii) the defendant has been released on a bail bond secured from a subsequent surety
- 8162 for the original charge and the failure to appear;
- 8163 (iii) after an arrest, the defendant has escaped from jail or has been released on the
- 8164 defendant's own recognizance under a court order regulating jail capacity or by a
- 8165 sheriff's release under Section ~~[17-22-5.5]~~ 17-72-402;
- 8166 (iv) the surety has transported or agreed to pay for the transportation of the defendant
- 8167 from a location outside of the county back to the county where the original charge
- 8168 is pending and the payment is in an amount equal to the cost of government
- 8169 transportation under Section 76-3-201; or
- 8170 (v) the surety demonstrates, by a preponderance of the evidence, that:
- 8171 (A) at the time the surety issued the bail bond, the surety made reasonable efforts
- 8172 to determine that the defendant was legally present in the United States;
- 8173 (B) a reasonable person would have concluded, based on the surety's
- 8174 determination, that the defendant was legally present in the United States; and
- 8175 (C) the surety has failed to bring the defendant before the court because the
- 8176 defendant is in federal custody or has been deported.
- 8177 (2) Under circumstances not otherwise provided for in Subsection (1), the court may
- 8178 exonerate the bail bond if the court finds:
- 8179 (a) that the prosecuting attorney has been given reasonable notice of a surety's motion to
- 8180 exonerate the bail bond; and
- 8181 (b) there is good cause for the bail bond to be exonerated.
- 8182 (3) If a surety's bail bond has been exonerated under Subsection (1) or (2) and the surety
- 8183 remains liable for the cost of transportation of the defendant, the surety may take
- 8184 custody of the defendant for the purpose of transporting the defendant to the jurisdiction
- 8185 where the charge is pending.
- 8186 (4) If the defendant is subject to extradition or other means by which the state can return the
- 8187 defendant to law enforcement custody within the court's jurisdiction, and the surety
- 8188 gives notice under Subsection 77-20-502(4)(a), the surety's bail bond shall be
- 8189 exonerated:

- 8190 (a) if the prosecuting attorney elects in writing not to extradite the defendant
8191 immediately; and
- 8192 (b) if the prosecuting attorney elects in writing to extradite the defendant, to the extent
8193 the bail bond exceeds the reasonable, actual, or estimated costs to extradite and return
8194 the defendant to law enforcement custody within the court's jurisdiction, upon the
8195 occurrence of the earlier of:
- 8196 (i) the prosecuting attorney's lodging a detainer on the defendant; or
8197 (ii) 60 days after the day on which the surety gives notice to the prosecuting attorney
8198 under Subsection 77-20-502(4)(a) if the defendant remains in custody of the same
8199 authority during that 60-day time period.
- 8200 (5)(a) Except as provided in Subsection (6), the court shall exonerate the bail bond,
8201 without motion, upon sentencing the defendant.
- 8202 (b) If the defendant's sentence includes commitment to a jail or prison, the court shall
8203 exonerate the bail bond when the defendant appears at the appropriate jail or prison,
8204 unless the judge does not require the defendant to begin the commitment within
8205 seven days, in which case the bail bond is exonerated upon sentencing.
- 8206 (c) For purposes of this Subsection (5), an order of the court accepting a plea in
8207 abeyance agreement and holding that plea in abeyance in accordance with Title 77,
8208 Chapter 2a, Pleas in Abeyance, is considered to be the same as a sentencing upon a
8209 guilty plea.
- 8210 (d) Any suspended or deferred sentencing is not the responsibility of the surety and the
8211 bail bond is exonerated without any motion, upon acceptance of the court and the
8212 defendant of a plea in abeyance, probation, fine payments, post sentencing reviews,
8213 or any other deferred sentencing reviews or any other deferred sentencing agreement.
- 8214 (6) If a surety issues a bail bond after sentencing, the surety is liable on the bail bond during
8215 all proceedings and for all court appearances required of the defendant up to and
8216 including the defendant's appearance to commence serving the sentence imposed under
8217 Subsection (5).

8218 Section 82. Section **77-22a-1** is amended to read:

8219 **77-22a-1 (Effective 11/06/25). Administrative subpoenas -- Controlled**
8220 **substances investigations -- Procedures -- Witness fees.**

- 8221 (1)(a) The administrative subpoena process of this chapter may be used only to obtain
8222 third party information under circumstances where it is clear that the subpoenaed
8223 information is not subject to a claim of protection under the Fourth, Fifth, or Sixth

Amendment[;] to the United States Constitution, or a similar claim under Utah Constitution, Article I, Sec. 12 and Sec. 14[; Utah Constitution].

(b) A party subpoenaed under this chapter shall be advised by the subpoena that the party has a right to challenge the subpoena by motion to quash filed in the appropriate district court named in the subpoena before compliance is required.

(2)(a) In any investigation relating to an attorney's functions under this chapter regarding controlled substances, the attorney general or a deputy or assistant attorney general, the county attorney or a deputy county attorney, or the district attorney or deputy district attorney may subpoena witnesses, compel the attendance and testimony of witnesses, or require the production of any records including books, papers, documents, and other tangible things that constitute or contain evidence found by the attorney general or a deputy or assistant attorney general or the county attorney or district attorney, as provided under Sections [~~17-18a-202 and 17-18a-203~~] 17-68-302 and 17-68-303, or the county attorney's or district attorney's deputy under Section [~~17-18a-602~~] 17-68-305, to be relevant or material to the investigation.

(b) The attendance of witnesses or the production of records may be required from any place within the state.

(3) Witnesses subpoenaed under this section shall be paid the same fees and mileage costs as witnesses in the state district courts.

(4) If the attorney general, a deputy or assistant attorney general, or the county attorney or district attorney, or a deputy attorney determines that disclosure of the existence of an administrative subpoena or of the information sought or of the existence of the investigation under which it is issued would pose a threat of harm to a person or otherwise impede the investigation, the subpoena shall contain language on its face directing that the witness not disclose to any person the existence or service of the subpoena, the information being sought, or the existence of an investigation.

Section 83. Section **77-22b-1** is amended to read:

77-22b-1 (Effective 11/06/25). Immunity granted to witness.

(1)(a) A witness who refuses, or is likely to refuse, on the basis of the witness's privilege against self-incrimination to testify or provide evidence or information in a criminal investigation, including a grand jury investigation or prosecution of a criminal case, or in aid of an investigation or inquiry being conducted by a government agency or commission, or by either house of the Legislature, a joint committee of the two houses, or a committee or subcommittee of either house, may be compelled to testify

8258 or provide evidence or information by any of the following, after being granted use
8259 immunity with regards to the compelled testimony or production of evidence or
8260 information:

- 8261 (i) the attorney general or any assistant attorney general authorized by the attorney
8262 general;
- 8263 (ii) a district attorney or any deputy district attorney authorized by a district attorney;
- 8264 (iii) in a county not within a prosecution district, a county attorney or any deputy
8265 county attorney authorized by a county attorney;
- 8266 (iv) a special counsel for the grand jury;
- 8267 (v) a prosecutor pro tempore appointed under the Utah Constitution, Article VIII,
8268 Sec. 16; or
- 8269 (vi) legislative general counsel in the case of testimony pursuant to subpoena before:
8270 (A) the Legislature;
8271 (B) either house of the Legislature; or
8272 (C) a committee of the Legislature, including a joint committee, a committee of
8273 either house, a subcommittee, or a special investigative committee.

8274 (b)(i) If any prosecutor authorized under Subsection (1)(a) intends to compel a
8275 witness to testify or provide evidence or information under a grant of use
8276 immunity, the prosecutor shall notify the witness by written notice.

8277 (ii) The notice described in Subsection (1)(b)(i):

8278 (A) shall include the information contained in Subsection (2);

8279 (B) ~~[and]~~ shall advise the witness that the witness may not refuse to testify or
8280 provide evidence or information on the basis of the witness's privilege against
8281 self-incrimination[-] ; and

8282 (C) ~~[-The notice-]~~ need not be in writing when the grant of use immunity occurs
8283 on the record in the course of a preliminary hearing, grand jury proceeding, or
8284 trial.

8285 (2) Testimony, evidence, or information compelled under Subsection (1) may not be used
8286 against the witness in any criminal or quasi-criminal case, nor any information directly
8287 or indirectly derived from this testimony, evidence, or information, unless the testimony,
8288 evidence, or information is volunteered by the witness or is otherwise not responsive to
8289 a question. Immunity does not extend to prosecution or punishment for perjury or to
8290 giving a false statement in connection with any testimony.

8291 (3)(a) If a witness is granted immunity under Subsection (1) and is later prosecuted for

an offense that was part of the transaction or events about which the witness was compelled to testify or produce evidence or information under a grant of immunity, the burden is on the prosecution to show by a preponderance of the evidence that no use or derivative use was made of the compelled testimony, evidence, or information in the subsequent case against the witness, and to show that any proffered evidence was derived from sources totally independent of the compelled testimony, evidence, or information.

(b) The remedy for not establishing that any proffered evidence was derived from sources totally independent of the compelled testimony, evidence, or information is suppression of that evidence only.

(4) Nothing in this section prohibits or limits prosecutorial authority granted in Section 77-22-4.5.

(5) A county attorney within a prosecution district shall have the authority to grant immunity only as provided in Subsection [~~17-18a-402(3)~~] 17-68-503(3).

(6) For purposes of this section, "quasi-criminal" means only those proceedings that are determined by a court to be so far criminal in their nature that a defendant has a constitutional right against self-incrimination.

Section 84. Section **77-23a-10** is amended to read:

77-23a-10 (Effective 11/06/25). Application for order -- Authority of order -- Emergency action -- Application -- Entry -- Conditions -- Extensions -- Recordings -- Admissibility or suppression -- Appeal by state.

(1) Each application for an order authorizing or approving the interception of a wire, electronic, or oral communication shall be made in writing, upon oath or affirmation to a judge of competent jurisdiction, and shall state the applicant's authority to make the application. Each application shall include:

(a) the identity of the investigative or law enforcement officer making the application, and the officer authorizing the application;

(b) a full and complete statement of the facts and circumstances relied upon by the applicant to justify the applicant's belief that an order should be issued, including:

(i) details regarding the particular offense that has been, is being, or is about to be committed;

(ii) except as provided in Subsection (12), a particular description of the nature and location of the facilities from which, or the place where, the communication is to be intercepted;

- 8326 (iii) a particular description of the type of communication sought to be intercepted;
8327 and
8328 (iv) the identity of the person, if known, committing the offense and whose
8329 communication is to be intercepted;
- 8330 (c) a full and complete statement as to whether other investigative procedures have been
8331 tried and failed or why they reasonably appear to be either unlikely to succeed if tried
8332 or too dangerous;
- 8333 (d) a statement of the period of time for which the interception is required to be
8334 maintained, and if the investigation is of a nature that the authorization for
8335 interception should not automatically terminate when the described type of
8336 communication has been first obtained, a particular description of facts establishing
8337 probable cause to believe that additional communications of the same type will occur
8338 thereafter;
- 8339 (e) a full and complete statement of the facts concerning all previous applications known
8340 to the individual authorizing and the individual making the application, made to any
8341 judge for authorization to intercept, or for approval of interceptions of wire,
8342 electronic, or oral communications involving any of the same persons, facilities, or
8343 places specified in the application, and the action taken by the judge on each
8344 application;
- 8345 (f) when the application is for the extension of an order, a statement setting forth the
8346 results so far obtained from the interception, or a reasonable explanation of the
8347 failure to obtain results; and
- 8348 (g) additional testimony or documentary evidence in support of the application as the
8349 judge may require.
- 8350 (2) Upon application the judge may enter an ex parte order, as requested or as modified,
8351 authorizing or approving interception of wire, electronic, or oral communications within
8352 the territorial jurisdiction of the state if the judge determines on the basis of the facts
8353 submitted by the applicant that:
- 8354 (a) there is probable cause for belief that an individual is committing, has committed, or
8355 is about to commit a particular offense under Section 77-23a-8;
- 8356 (b) there is probable cause for belief that particular communications concerning that
8357 offense will be obtained through the interception;
- 8358 (c) normal investigative procedures have been tried and have failed or reasonably appear
8359 to be either unlikely to succeed if tried or too dangerous; and

(d) except as provided in Subsection (12), there is probable cause for belief that the facilities from which or the place where the wire, electronic, or oral communications are to be intercepted are being used, or are about to be used, in connection with the commission of the offense, or are leased to, listed in the name of, or commonly used by that person.

(3) Each order authorizing or approving the interception of any wire, electronic, or oral communications shall specify:

- (a) the identity of the person, if known, whose communications are to be intercepted;
- (b) except as provided in Subsection (12), the nature and location of the communications facilities as to which, or the place where, authority to intercept is granted;
- (c) a particular description of the type of communication sought to be intercepted and a statement of the particular offense to which it relates;
- (d) the identity of the agency authorized to intercept the communications and of the persons authorizing the application; and
- (e) the period of time during which the interception is authorized, including a statement as to whether the interception shall automatically terminate when the described communications has been first obtained.

(4)(a) An order authorizing the interception of a wire, electronic, or oral communications shall, upon request of the applicant, direct that a provider of wire or electronic communications service, landlord, custodian, or other person shall furnish the applicant forthwith all information, facilities, and technical assistance necessary to accomplish the interception unobtrusively and with a minimum of interference with the services that the provider, landlord, custodian, or person is according the person whose communications are to be intercepted.

(b) Any provider of wire or electronic communications service, landlord, custodian, or other person furnishing the facilities or technical assistance shall be compensated by the applicant for reasonable expenses involved in providing the facilities or systems.

(5)(a)(i) An order entered under this chapter may not authorize or approve the interception of any wire, electronic, or oral communications for any period longer than is necessary to achieve the objective of the authorization, but in any event for no longer than 30 days.

(ii) The 30-day period described in Subsection (5)(a)(i) begins on the day the investigative or law enforcement officer first begins to conduct an interception under the order, or 10 days after the order is entered, whichever is earlier.

(b) Extensions of an order may be granted, but only upon application for an extension made under Subsection (1) and if the court makes the findings required by Subsection (2). The period of extension may be no longer than the authorizing judge considers necessary to achieve the purposes for which it was granted, but in no event for longer than 30 days.

(c) Every order and extension shall contain a provision that the authorization to intercept shall be executed as soon as practicable, shall be conducted so as to minimize the interception of communications not otherwise subject to interception under this chapter, and must terminate upon attainment of the authorized objective, or in any event within 30 days.

(d) If the intercepted communication is in a code or foreign language, and an expert in that foreign language or code is not reasonably available during the interception period, the minimizing of the interception may be accomplished as soon as practicable after the interception.

(e) An interception under this chapter may be conducted in whole or in part by government personnel or by an individual under contract with the government and acting under supervision of an investigative or law enforcement officer authorized to conduct the interception.

(6)(a) When an order authorizing interception is entered under this chapter, the order may require reports to be made to the judge who issued the order, showing what progress has been made toward achievement of the authorized objective and the need for continued interception.

(b) ~~[These]~~ The reports described in Subsection (6)(a) shall be made at intervals the judge may require.

(7) Notwithstanding any other provision of this chapter, any investigative or law enforcement officer who is specially designated by either the attorney general or a county attorney or district attorney, as provided under Sections ~~[17-18a-202]~~ 17-68-302 and ~~[17-18a-203]~~ 17-68-303, may intercept wire, electronic, or oral communications if an application for an order approving the interception is made in accordance with this section and within 48 hours after the interception has occurred or begins to occur, when the investigative or law enforcement officer reasonably determines that:

(a) an emergency situation exists that involves:

(i) immediate danger of death or serious physical injury to any person;

(ii) conspiratorial activities threatening the national security interest; or

- 8428 (iii) conspiratorial activities characteristic of organized crime, that require a wire,
8429 electronic, or oral communications to be intercepted before an order authorizing
8430 interception can, with diligence, be obtained; and
- 8431 (b) there are grounds upon which an order could be entered under this chapter to
8432 authorize the interception.
- 8433 (8)(a) In the absence of an order under Subsection (7), the interception immediately
8434 terminates when the communication sought is obtained or when the application for
8435 the order is denied, whichever is earlier.
- 8436 (b) If the application for approval is denied, or in any other case where the interception
8437 is terminated without an order having been issued, the contents of any wire,
8438 electronic, or oral communications intercepted shall be treated as having been
8439 obtained in violation of this chapter, and an inventory shall be served as provided for
8440 in Subsection (9)(d) on the person named in the application.
- 8441 (9)(a)(i) The contents of any wire, electronic, or oral communications intercepted by
8442 any means authorized by this chapter shall, if possible, be recorded on tape or wire
8443 or other comparable device.
- 8444 (ii) The recording of the contents of any wire, electronic, or oral communications
8445 under this Subsection (9)(a) shall be done so as to protect the recording from
8446 editing or other alterations.
- 8447 (iii) Immediately upon the expiration of the period of an order or extension, the
8448 recordings shall be made available to the judge issuing the order and sealed under
8449 his directions.
- 8450 (iv) Custody of the recordings shall be where the judge orders.
- 8451 (v) The recordings:
- 8452 (A) may not be destroyed, except upon an order of the issuing or denying judge[-
8453 ~~In any event, it~~] ; and
- 8454 (B) shall be kept for 10 years.
- 8455 (vi) Duplicate recordings may be made for use or disclosure under Subsections
8456 77-23a-9(1) and (2) for investigations.
- 8457 (vii) The presence of the seal provided by this Subsection (9)(a), or a satisfactory
8458 explanation for the absence of one, is a prerequisite for the use or disclosure of the
8459 contents of any wire, electronic, or oral communications or evidence derived from
8460 it under Subsection 77-23a-9(3).
- 8461 (b) Applications made and orders granted under this chapter shall be sealed by the judge.

Custody of the applications and orders shall be where the judge directs. The applications and orders shall be disclosed only upon a showing of good cause before a judge of competent jurisdiction and may not be destroyed, except on order of the issuing or denying judge. But in any event they shall be kept for 10 years.

(c) Any violation of any provision of this Subsection (9) may be punished as contempt of the issuing or denying judge.

(d) Within a reasonable time, but not later than 90 days after the filing of an application for an order of approval under Subsection 77-23a-10(7) that is denied or the termination of the period of an order or extensions, the issuing or denying judge shall cause to be served on the persons named in the order or the application, and other parties to the intercepted communications as the judge determines in his discretion is in the interest of justice, an inventory, which shall include notice:

(i) of the entry of the order or application;

(ii) of the date of the entry and the period of authorization, approved or disapproved interception, or the denial of the application; and

(iii) that during the period, wire, electronic, or oral communications were or were not intercepted.

(e)(i) The judge, upon filing of a motion, may in the judge's discretion, make available to the person or the person's counsel for inspection the portions of the intercepted communications, applications, and orders the judge determines to be in the interest of justice.

(ii) On an ex parte showing of good cause to a judge of competent jurisdiction, the serving of the inventory required by this Subsection (9)(e) may be postponed.

(10)(a) The contents of any intercepted wire, electronic, or oral communications, or evidence derived from any of these, may not be received in evidence or otherwise disclosed in any trial, hearing, or other proceeding in a federal or state court unless each party, not less than 10 days before the trial, hearing, or proceeding, has been furnished with a copy of the court order, and accompanying application, under which the interception was authorized or approved.

(b) ~~[This]~~ The ten-day period described in Subsection (10)(a) may be waived by the judge if the judge finds that:

(i) it was not possible to furnish the party with the ~~[above]~~ information 10 days before the trial, hearing, or proceeding; and

(ii) ~~[that]~~ the party will not be prejudiced by the delay in receiving the information.

(11)(a) Any aggrieved person in any trial, hearing, or proceeding in or before any court, department, officer, agency, regulatory body, or other authority of the United States, the state, or a political subdivision may move to suppress the contents of any intercepted wire, electronic, or oral communications, or evidence derived from any of them, on the grounds that:

- (i) the communication was unlawfully intercepted;
- (ii) the order of authorization or approval under which it was intercepted is insufficient on its face; or
- (iii) the interception was not made in conformity with the order of authorization or approval.

(b)(i) The motion described in Subsection (11)(a) shall be made before the trial, hearing, or proceeding, unless there was no opportunity to make the motion or the person was not aware of the grounds of the motion.

(ii) If the motion is granted, the contents of the intercepted wire, electronic, or oral communications, or evidence derived from any of these, shall be treated as having been obtained in violation of this chapter.

(iii) The judge, upon the filing of the motion by the aggrieved person, may in the judge's discretion make available to the aggrieved person or the aggrieved person's counsel for inspection portions of the intercepted communication or evidence derived from the intercepted communication as the judge determines to be in the interests of justice.

(c)(i) In addition to any other right to appeal, the state or its political subdivision may appeal from an order granting a motion to suppress made under Subsection (11)(a), or the denial of an application for an order of approval, if the attorney bringing the appeal certifies to the judge or other official granting the motion or denying the application that the appeal is not taken for the purposes of delay.

(ii) The appeal described in Subsection (11)(c)(i) shall be taken within 30 days after the date the order was entered and shall be diligently prosecuted.

(12) The requirements of Subsections (1)(b)(ii), (2)(d), and (3)(b) relating to the specification of the facilities from which, or the place where, the wire, electronic, or oral communications are to be intercepted do not apply if:

- (a) in the case of an applicant regarding the interception of oral communications:
- (i) the application is by a law enforcement officer and is approved by the state attorney general, a deputy attorney general, a county attorney or district attorney,

8530 or a deputy county attorney or deputy district attorney;

8531 (ii) the application contains a full and complete statement of why the specification is
8532 not practical, and identifies the person committing the offense and whose
8533 communications are to be intercepted; or

8534 (iii) the judge finds that the specification is not practical; and

8535 (b) in the case of an application regarding wire or electronic communications:

8536 (i) the application is by a law enforcement officer and is approved by the state
8537 attorney general, a deputy attorney general, a county attorney or district attorney,
8538 or a deputy county attorney or deputy district attorney;

8539 (ii) the application identifies the person believed to be committing the offense and
8540 whose communications are to be intercepted, and the applicant makes a showing
8541 of a purpose, on the part of that person, to thwart interception by changing
8542 facilities; and

8543 (iii) the judge finds that the purpose has been adequately shown.

8544 (13)(a) An interception of a communication under an order regarding which the
8545 requirements of Subsections (1)(b)(ii), (2)(d), and (3)(b) do not apply by reason of
8546 Subsection (12) does not begin until the facilities from which, or the place where, the
8547 communications are to be intercepted is ascertained by the person implementing the
8548 interception order.

8549 (b)(i) A provider of wire or electronic communications service that has received an
8550 order under Subsection (12)(b) may move the court to modify or quash the order
8551 on the ground that its assistance with respect to the interception cannot be
8552 performed in a timely or reasonable fashion.

8553 (ii) The court, upon notice to the government, shall decide ~~[the]~~ a motion filed under
8554 Subsection (13)(b)(i) expeditiously.

8555 Section 85. Section **77-38b-304** is amended to read:

8556 **77-38b-304 (Effective 11/06/25). Priority of payment disbursement.**

- 8557 (1) The court, or the office, shall disburse a payment for restitution within 60 days after the
8558 day on which the payment is received from the defendant if:
- 8559 (a) the victim has complied with Subsection 77-38b-203(2);
 - 8560 (b) if the defendant has tendered a negotiable instrument, funds from the financial
8561 institution are actually received;
 - 8562 (c) the payment to the victim is at least \$25, unless the payment is the final payment; and
 - 8563 (d) there is no pending legal issue that would affect an order for restitution or the

- 8564 distribution of restitution.
- 8565 (2) The court shall disburse money collected from a defendant for a criminal accounts
8566 receivable in the following order of priority:
- 8567 (a) first, and except as provided in Subsection (4)(b), to restitution owed by the
8568 defendant in accordance with Subsection (4);
- 8569 (b) second, to the cost of obtaining a DNA specimen from the defendant as described in
8570 Subsection (4)(b);
- 8571 (c) third, to any criminal fine or surcharge owed by the defendant;
- 8572 (d) fourth, to the cost owed by the defendant for a reward described in Section
8573 77-32b-104;
- 8574 (e) fifth, to the cost owed by the defendant for medical care, treatment, hospitalization,
8575 and related transportation paid by a county correctional facility under Section [
8576 ~~17-50-319~~] 17-63-706; and
- 8577 (f) sixth, to any other amount owed by the defendant.
- 8578 (3) When the office collects money from a defendant for a criminal accounts receivable, a
8579 civil accounts receivable, or a civil judgment of restitution, the office shall disburse the
8580 money in the following order of priority:
- 8581 (a) first, to any past due amount owed to the department for the monthly supervision fee
8582 under Subsection 64-14-204(6);
- 8583 (b) second, and except as provided in Subsection (4)(b), to restitution owed by the
8584 defendant in accordance with Subsection (4);
- 8585 (c) third, to the cost of obtaining a DNA specimen from the defendant in accordance
8586 with Subsection (4)(b);
- 8587 (d) fourth, to any criminal fine or surcharge owed by the defendant;
- 8588 (e) fifth, to the cost owed by the defendant for a reward described in Section 77-32b-104;
- 8589 (f) sixth, to the cost owed by the defendant for medical care, treatment, hospitalization
8590 and related transportation paid by a county correctional facility under Section [
8591 ~~17-50-319~~] 17-63-706; and
- 8592 (g) seventh, to any other amount owed by the defendant.
- 8593 (4)(a) If a defendant owes restitution to more than one person or government agency at
8594 the same time, the court, or the office, shall disburse a payment for restitution in the
8595 following order of priority:
- 8596 (i) first, to the victim of the offense;
- 8597 (ii) second, to the Utah Office for Victims of Crime;

- 8598 (iii) third, any other government agency that has provided reimbursement to the
8599 victim as a result of the defendant's criminal conduct; and
8600 (iv) fourth, any insurance company that has provided reimbursement to the victim as
8601 a result of the defendant's criminal conduct.
- 8602 (b) If a defendant is required under Section 53-10-404 to reimburse the department for
8603 the cost of obtaining the defendant's DNA specimen, the reimbursement for the cost
8604 of obtaining the defendant's DNA specimen is the next priority after restitution to the
8605 victim of the offense under Subsection (4)(a)(i).
- 8606 (c) If a defendant is required to pay restitution to more than one victim, the court or the
8607 office shall disburse a payment for restitution proportionally to each victim.
- 8608 (5) Notwithstanding the requirements for the disbursement of a payment under Subsection
8609 (3) or (4), the office shall disburse money collected from a defendant to a debt that is a
8610 part of a civil accounts receivable or civil judgment of restitution if:
- 8611 (a) a defendant has provided a written request to the office to apply the payment to the
8612 debt; and
- 8613 (b)(i) the payment will eliminate the entire balance of the debt, including any interest;
8614 or
8615 (ii) after reaching a settlement, the payment amount will eliminate the entire agreed
8616 upon balance of the debt, including any interest.
- 8617 (6) For a criminal accounts receivable, the department shall collect the current and past due
8618 amount owed by a defendant for the monthly supervision fee under Subsection
8619 64-14-204(6)(a) until the court enters a civil accounts receivable on the civil judgment
8620 docket under Section 77-18-114.
- 8621 (7) Notwithstanding any other provision of this section:
- 8622 (a) the office may collect a fee, as described in Subsection 63A-3-502(4), from each
8623 payment for a criminal accounts receivable, a civil accounts receivable, or a civil
8624 judgment of restitution before disbursing the payment as described in this section; and
8625 (b) the office shall apply any payment collected through garnishment to the case for
8626 which the garnishment was issued.
- 8627 Section 86. Section **78A-6-451** is amended to read:
- 8628 **78A-6-451 (Effective 11/06/25). Who may prosecute an adult in juvenile court --**
8629 **Transfer to district court.**
- 8630 (1) The county attorney or district attorney, as provided in [~~Title 17, Chapter 18a, Powers~~
8631 ~~and Duties of County and District Attorney~~] Title 17, Chapter 68, County and District

8632 Attorney, shall prosecute any case brought under this part.

8633 (2) Any proceeding under this part is governed by the statutes and rules governing criminal
8634 proceedings in the district court, except the juvenile court may, on stipulation of the
8635 parties, transfer the case to the district court.

8636 Section 87. Section **78B-2-226** is amended to read:

8637 **78B-2-226 (Effective 11/06/25). Boundary surveys.**

8638 ~~[An]~~ A person shall bring an action against a surveyor for acts, errors, or omissions in the
8639 performance of a boundary survey filed pursuant to Section ~~[17-23-17 shall be brought]~~
8640 17-73-504 within five years of the date of the filing.

8641 Section 88. Section **78B-5-202** is amended to read:

8642 **78B-5-202 (Effective 11/06/25). Duration of judgment -- Judgment as a lien upon**
8643 **real property -- Abstract of judgment -- Small claims judgment not a lien -- Appeal of**
8644 **judgment -- Child support orders.**

8645 (1)(a) Judgments shall continue for eight years from the date of entry in a court unless
8646 previously satisfied, renewed, or unless enforcement of the judgment is stayed in
8647 accordance with law.

8648 (b) Entry of an order renewing a judgment:

8649 (i) maintains the date of the original judgment;

8650 (ii) maintains the priority of collection of the judgment; and

8651 (iii) except as explicitly provided otherwise by law or contract, begins anew the time
8652 limitation for an action upon the judgment.

8653 (2) ~~[Prior to]~~ Before July 1, 1997, except as limited by Subsections (4) and (5), the entry of
8654 judgment by a district court creates a lien upon the real property of the judgment debtor,
8655 not exempt from execution, owned or acquired during the existence of the judgment,
8656 located in the county in which the judgment is entered.

8657 (3) An abstract of judgment issued by the court in which the judgment is entered may be
8658 filed in any court of this state and shall have the same force and effect as a judgment
8659 entered in that court.

8660 (4) ~~[Prior to]~~ Before July 1, 1997, and after May 15, 1998, a judgment entered in a small
8661 claims action may not qualify as a lien upon real property unless abstracted to the
8662 district court and recorded in accordance with Subsection (3).

8663 (5)(a) If any judgment is appealed, upon deposit with the court where the notice of
8664 appeal is filed of cash or other security in a form and amount considered sufficient by
8665 the court that rendered the judgment to secure the full amount of the judgment,

8666 together with ongoing interest and any other anticipated damages or costs, including
8667 attorney fees and costs on appeal, the lien created by the judgment shall be
8668 terminated as provided in Subsection (5)(b).

8669 (b) Upon the deposit of sufficient security as provided in Subsection (5)(a), the court
8670 shall enter an order terminating the lien created by the judgment and granting the
8671 judgment creditor a perfected lien in the deposited security as of the date of the
8672 original judgment.

8673 (6)(a) A child support order, including an order or judgment for guardian ad litem
8674 attorney fees and costs, or a sum certain judgment for past due support may be
8675 enforced:

- 8676 (i) within four years after the date the youngest child reaches majority; or
- 8677 (ii) eight years from the date of entry of the sum certain judgment entered by a
8678 tribunal.

8679 (b) The longer period of duration shall apply in every order.

8680 (c) A sum certain judgment may be renewed to extend the duration.

8681 (7)(a) After July 1, 2002, a judgment entered by a district court, a justice court, or the
8682 Business and Chancery Court, becomes a lien upon real property if:

- 8683 (i) the judgment or an abstract of the judgment containing the information identifying
8684 the judgment debtor as described in Subsection 78B-5-201(4)(b) is recorded in the
8685 office of the county recorder; or
- 8686 (ii) the judgment or an abstract of the judgment and a separate information statement
8687 of the judgment creditor as described in Subsection 78B-5-201(5) is recorded in
8688 the office of the county recorder.

8689 (b) The judgment shall run from the date of entry by the court.

8690 (c) The real property subject to the lien includes all the real property of the judgment
8691 debtor:

- 8692 (i) in the county in which the recording under Subsection (7)(a)(i) or (ii) occurs; and
- 8693 (ii) owned or acquired at any time by the judgment debtor during the time the
8694 judgment is effective.

8695 (d) If the judgment that gives rise to a lien described in Subsection (7)(a) is a judgment
8696 in favor of a state agency, the real property subject to the lien includes all real
8697 property of the judgment debtor in the state.

8698 (e) State agencies are exempt from the recording requirement of Subsection (7)(a).

8699 (8)(a) A judgment referred to in Subsection (7) shall be entered under the name of the

8700 judgment debtor in the judgment index in the office of the county recorder as
8701 required in Section [17-21-6] 17-71-302.

8702 (b) A judgment containing a legal description shall also be abstracted in the appropriate
8703 tract index in the office of the county recorder.

8704 (9)(a) To release, assign, renew, or extend a lien created by a judgment recorded in the
8705 office of a county recorder, a person shall, in the office of the county recorder of each
8706 county in which an instrument creating the lien is recorded, record a document
8707 releasing, assigning, renewing, or extending the lien.

8708 (b) The document described in Subsection (9)(a) shall include:

8709 (i) the date of the release, assignment, renewal, or extension;

8710 (ii) the name of any judgment creditor, debtor, assignor, or assignee; and

8711 (iii) for the county in which the document is recorded in accordance with Subsection
8712 (9)(a):

8713 (A) the date on which the instrument creating the lien was recorded in that
8714 county's office of the county recorder; and

8715 (B) in accordance with Section 57-3-106, that county recorder's entry number and
8716 book and page of the recorded instrument creating the judgment lien.

8717 Section 89. Section **78B-5-408** is amended to read:

8718 **78B-5-408 (Effective 11/06/25). Judgments and awards on foreign-money claims**

8719 **-- Time of money conversion -- Form of judgment.**

8720 (1) Except as provided in Subsection (3), a judgment or arbitration award on a
8721 foreign-money claim must be stated in an amount of the money of the claim.

8722 (2) The judgment or award is payable in that foreign money or at the option of the debtor in
8723 the amount of United States dollars which will purchase that foreign money on the
8724 conversion date at a bank-offered spot rate.

8725 (3) Assessed costs must be entered in United States dollars.

8726 (4) Each payment in United States dollars must be accepted and credited on the judgment or
8727 award in the amount of the foreign money that could be purchased by the dollars at a
8728 bank-offered spot rate of exchange at or near the close of business on the conversion
8729 date for that payment.

8730 (5) Judgments or awards made in an action on both:

8731 (a) a defense, set-off, recoupment, or counterclaim; and

8732 (b) the adverse party's claim, must be netted by converting the money of the smaller into
8733 the money of the larger, and by subtracting the smaller from the larger, and must

8734 specify the rates of exchange used.

8735 (6) A judgment substantially in the following form complies with Subsection (1):

8736 IT IS ADJUDGED AND ORDERED that Defendant (insert name) pay to Plaintiff
 8737 (insert name) the sum of (insert amount in the foreign money) plus interest on that sum
 8738 at the rate of (insert rate - see Section 78B-5-410) percent a year or, at the option of the
 8739 judgment debtor, the number of United States dollars as will purchase the (insert name
 8740 of foreign money) with interest due, at a bank-offered spot rate at or near the close of
 8741 business on the banking day next before the day of payment, together with assessed
 8742 costs of (insert amount) United States dollars.

8743 (7) If a contract claim is of the type covered by Subsection 78B-5-406(1) or (2), the
 8744 judgment or award shall be entered for the amount of the money stated to measure the
 8745 obligation to be paid in the money specified for payment or, at the option of the debtor,
 8746 the number of United States dollars as will purchase the computed amount of the money
 8747 of payment on the conversion date at a bank-offered spot rate.

8748 (8) A judgment:

8749 (a) shall be filed in the judgment docket and indexed in foreign money in the same
 8750 manner~~[-and]~~ ;

8751 (b) shall have the same effect as a lien as other judgments~~[-It]~~ ; and

8752 (c) may be discharged by payment.

8753 (9) A person shall record a judgment lien, or assignment, release, renewal, or extension of a
 8754 judgment lien, in the county recorder's office in accordance with the following
 8755 provisions, as applicable:

8756 (a) Sections ~~[17-21-10]~~ 17-71-502, 78B-5-201, and 78B-5-202; and

8757 (b) Title 38, Chapter 9, Wrongful Lien Act.

8758 Section 90. Section **78B-22-102** is amended to read:

8759 **78B-22-102 (Effective 11/06/25). Definitions.**

8760 As used in this chapter:

8761 (1) "Account" means the Indigent Defense Resources Restricted Account created in Section
 8762 78B-22-405.

8763 ~~[(2) "Commission" means the Utah Indigent Defense Commission created in Section~~
 8764 ~~78B-22-401.]~~

8765 ~~[(3)]~~ (2) "Child welfare case" means a proceeding under Title 80, Chapter 3, Abuse,
 8766 Neglect, and Dependency Proceedings, or Title 80, Chapter 4, Termination and
 8767 Restoration of Parental Rights.

- 8768 (3) "Commission" means the Utah Indigent Defense Commission created in Section
8769 78B-22-401.
- 8770 (4) "Eligible county" means:
- 8771 (a) a county of the fourth, fifth, and sixth class, as classified [~~in Section 17-50-501~~] under
8772 Section 17-60-104; and
- 8773 (b) a county of the third class, as classified [~~in Section 17-50-501~~] under Section
8774 17-60-104, if the county of the third class has no municipality with a population of
8775 100,000 or more.
- 8776 (5) "Executive director" means the executive director of the Office of Indigent Defense
8777 Services, created in Section 78B-22-451, who is appointed in accordance with Section
8778 78B-22-453.
- 8779 (6) "Indigent defense resources" means the resources necessary to provide an effective
8780 defense for an indigent individual.
- 8781 (7) "Indigent defense service provider" means an attorney or entity appointed to represent
8782 an indigent individual through:
- 8783 (a) a contract with an indigent defense system to provide indigent defense services;
8784 (b) an order issued by the court under Subsection 78B-22-203(2)(a); or
8785 (c) direct employment with an indigent defense system.
- 8786 (8) "Indigent defense services" means:
- 8787 (a) the representation of an indigent individual by an indigent defense service provider;
8788 and
- 8789 (b) the provision of indigent defense resources for an indigent individual.
- 8790 (9) "Indigent defense system" means:
- 8791 (a) a city or town that is responsible for providing indigent defense services;
8792 (b) a county that is responsible for providing indigent defense services in the district
8793 court, juvenile court, and the county's justice courts; or
- 8794 (c) an interlocal entity, created pursuant to Title 11, Chapter 13, Interlocal Cooperation
8795 Act, that is responsible for providing indigent defense services according to the terms
8796 of an agreement between a county, city, or town.
- 8797 (10) "Indigent individual" means:
- 8798 (a) a minor who is:
- 8799 (i) arrested and admitted into detention for an offense under Section 78A-6-103;
8800 (ii) charged by petition or information in the juvenile or district court; or
8801 (iii) described in this Subsection (10)(a), who is appealing an adjudication or other

8802 final court action; and

8803 (b) an individual listed in Subsection 78B-22-201(1) who is found indigent pursuant to
8804 Section 78B-22-202.

8805 (11) "Minor" means the same as that term is defined in Section 80-1-102.

8806 (12) "Office" means the Office of Indigent Defense Services created in Section 78B-22-451.

8807 (13) "Participating county" means a county that complies with this chapter for participation
8808 in the Indigent Aggravated Murder Defense Fund as provided in Sections 78B-22-702
8809 and 78B-22-703.

8810 Section 91. Section **78B-22-455** is amended to read:

8811 **78B-22-455 (Effective 11/06/25). Indigent Inmate Fund.**

8812 (1) There is created a custodial fund known as the "Indigent Inmate Fund" to be disbursed
8813 by the office in accordance with contracts entered into under Subsection
8814 78B-22-452(1)(g).

8815 (2) Money deposited into this fund shall only be used:

8816 (a) to pay indigent defense services for an indigent inmate who:

8817 (i) is incarcerated in a state prison located in a county of the third, fourth, fifth, or
8818 sixth class as ~~[defined in Section 17-50-501]~~ classified under Section 17-60-104;

8819 (ii) is charged with having committed a crime within that state prison; and

8820 (iii) has been appointed counsel in accordance with Section 78B-22-203; and

8821 (b) to cover costs of administering the Indigent Inmate Fund.

8822 (3) The fund consists of:

8823 (a) proceeds received from counties that impose the additional tax levy by ordinance
8824 under Subsection 78B-22-454(4), which shall be the total county obligation for
8825 payment of costs listed in Subsection (2) for defense services for indigent inmates;

8826 (b) appropriations made to the fund by the Legislature; and

8827 (c) interest and earnings from the investment of fund money.

8828 (4) Fund money shall be invested by the state treasurer with the earnings and interest
8829 accruing to the fund.

8830 (5)(a) In any calendar year in which the fund has insufficient funding, or is projected to
8831 have insufficient funding, the commission shall request a supplemental appropriation
8832 from the Legislature in the following general session to provide sufficient funding.

8833 (b) The state shall pay any or all of the reasonable and necessary money to provide
8834 sufficient funding into the Indigent Inmate Fund.

8835 (6) The fund is capped at \$1,000,000.

- 8836 (7) The office shall notify the contributing counties when the fund approaches \$1,000,000
8837 and provide each county with the amount of the balance in the fund.
- 8838 (8) Upon notification by the office that the fund is near the limit imposed in Subsection (6),
8839 the counties may contribute enough money to enable the fund to reach \$1,000,000 and
8840 discontinue contributions until notified by the office that the balance has fallen below
8841 \$1,000,000, at which time counties that meet the requirements of Section 78B-22-454
8842 shall resume contributions.

8843 Section 92. Section **79-6-902** is amended to read:

8844 **79-6-902 (Effective 11/06/25). Utah Energy Infrastructure Board.**

- 8845 (1) There is created within the office the Utah Energy Infrastructure Board that consists of
8846 nine members as follows:
- 8847 (a) subject to Subsection (2), members appointed by the governor:
- 8848 (i) the director of the Office of Energy Development, who shall serve as chair of the
8849 board;
- 8850 (ii) one member from the Governor's Office of Economic Opportunity;
- 8851 (iii) one member from a public utility or electric interlocal entity that operates electric
8852 transmission facilities within the state;
- 8853 (iv) one member who resides within a county of the third, fourth, fifth, or sixth class,
8854 as ~~[described in Section 17-50-501]~~ classified under Section 17-60-104, with
8855 relevant experience in an energy or extraction industry;
- 8856 (v) one member currently serving as county commissioner of a county of the third,
8857 fourth, fifth, or sixth class, as ~~[described in Section 17-50-501]~~ classified under
8858 Section 17-60-104; and
- 8859 (vi) two members of the general public with relevant industry experience;
- 8860 (b) one member appointed jointly by the Utah Farm Bureau Federation, the Utah
8861 Manufacturer's Association, the Utah Mining Association, and the Utah Petroleum
8862 Association; and
- 8863 (c) the director of the School and Institutional Trust Lands Administration created in
8864 Section 53C-1-201.
- 8865 (2) The governor shall consult with the president of the Senate and the speaker of the House
8866 of Representatives in appointing the members described in Subsections (1)(a)(iii)
8867 through (vi).
- 8868 (3)(a) The term of an appointed board member is four years.
- 8869 (b) Notwithstanding Subsection (3)(a), the governor shall, at the time of appointment or

- 8870 reappointment, adjust the length of terms to ensure that the terms of board members
8871 are staggered so that approximately half of the board is appointed every two years.
- 8872 (c) The governor may remove a member of the board for cause.
- 8873 (d) The governor shall fill a vacancy in the board in the same manner under this section
8874 as the appointment of the member whose vacancy is being filled.
- 8875 (e) An individual appointed to fill a vacancy shall serve the remaining unexpired term of
8876 the member whose vacancy the individual is filling.
- 8877 (f) A board member shall serve until a successor is appointed and qualified.
- 8878 (4)(a) Five members of the board constitute a quorum for conducting board business.
- 8879 (b) A majority vote of the quorum present is required for an action to be taken by the
8880 board.
- 8881 (5) The board shall meet as needed to review an application.
- 8882 (6) A member may not receive compensation or benefits for the member's service, but may
8883 receive per diem and travel expenses in accordance with:
- 8884 (a) Section 63A-3-106;
- 8885 (b) Section 63A-3-107; and
- 8886 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
8887 63A-3-107.
- 8888 Section 93. Section **79-6-1003** is amended to read:
- 8889 **79-6-1003 (Effective 11/06/25). Utah Energy Research Board -- Duties --**
8890 **Expenses.**
- 8891 (1) There is established in the office the Utah Energy Research Board that is composed of
8892 the following voting board members:
- 8893 (a) the director, or the director's designee, who shall serve as the chair of the board;
- 8894 (b) the president, or the president's designee, of each public and private university in the
8895 state that is classified as a Research 1 institution by the Carnegie Classification of
8896 Institutions of Higher Education;
- 8897 (c) the commissioner of higher education, as described in Section 53B-1-408, or the
8898 commissioner's designee;
- 8899 (d) one member, who is not a legislator, with experience in the non-regulated energy
8900 industry appointed by the speaker of the House of Representatives;
- 8901 (e) one member, who is not a legislator, with experience in energy commercialization
8902 appointed by the president of the Senate;
- 8903 (f) one member appointed by the governor who resides in a county of the third, fourth,

- 8904 fifth, or sixth class as [~~described in Section 17-50-501~~] classified under Section
8905 17-60-104;
- 8906 (g) one member appointed by the director representing the Idaho National Laboratory;
8907 and
- 8908 (h) two members appointed by the director with relevant expertise in energy research
8909 and development.
- 8910 (2)(a) The term of an appointed board member is four years.
- 8911 (b) Notwithstanding Subsection (2)(a), the person making an appointment shall, at the
8912 time of appointment or reappointment, adjust the length of board member terms to
8913 ensure the terms of board members are staggered so that approximately half of the
8914 board is constituted of new members every two years.
- 8915 (c) The person who appoints a member under Subsection (1) may remove an appointee
8916 who was appointed by the person for cause.
- 8917 (d) The person who appoints a member under Subsection (1) shall fill a vacancy on the
8918 board in the same manner as provided in Subsection (1).
- 8919 (e) An individual appointed to fill a vacancy shall serve the remaining unexpired term.
- 8920 (f) Unless removed for cause under Subsection (2)(c) a board member shall serve until a
8921 successor is appointed.
- 8922 (3)(a) A majority of the board constitutes a quorum.
- 8923 (b) A majority vote of the quorum is required for an action to be taken by the board.
- 8924 (4) The board shall:
- 8925 (a) oversee and supervise the management of:
- 8926 (i) the lab; and
- 8927 (ii) the institute;
- 8928 (b) appoint directors for the lab and institute, who shall serve at the pleasure of the board;
- 8929 (c) establish reasonable compensation for:
- 8930 (i) the lab director; and
- 8931 (ii) the institute director;
- 8932 (d) develop and implement:
- 8933 (i) bylaws to govern the lab; and
- 8934 (ii) bylaws to govern the institute;
- 8935 (e) establish policies for:
- 8936 (i) joint appointments between the Idaho National Laboratory and public and private
8937 institutions of higher education;

- 8938 (ii) research partnerships between institutions;
- 8939 (iii) technology commercialization; and
- 8940 (iv) workforce development initiatives;
- 8941 (f) foster innovation and support technological development in the energy sector by
- 8942 collaborating with industry leaders, researchers, entrepreneurs, investors, and other
- 8943 stakeholders;
- 8944 (g) identify areas of economic growth and workforce development opportunities related
- 8945 to emerging energy technologies and solutions;
- 8946 (h) seek potential investors and partners from the technology, finance, and business
- 8947 sectors to support innovative research and early-stage ventures focused on
- 8948 developing commercially viable energy technologies in the state;
- 8949 (i) develop evaluation criteria for approving project proposals, with input from the lab
- 8950 director, including:
 - 8951 (i) alignment with state energy policy priorities;
 - 8952 (ii) commercialization potential;
 - 8953 (iii) economic impact; and
 - 8954 (iv) other relevant factors as determined by the board;
- 8955 (j) approve providing matching grants to applicants under the Utah Energy Research
- 8956 Grant Program created in Section 79-6-403; and
- 8957 (k) make recommendations to the council regarding funding allocations for:
 - 8958 (i) research projects;
 - 8959 (ii) facility operations;
 - 8960 (iii) workforce development programs; and
 - 8961 (iv) technology commercialization initiatives;
- 8962 (l) administer the funds allocated by the council to the board;
- 8963 (m) coordinate energy research activities between:
 - 8964 (i) the lab;
 - 8965 (ii) the institute;
 - 8966 (iii) public and private institutions of higher education;
 - 8967 (iv) the Idaho National Laboratory; and
 - 8968 (v) industry partners;
- 8969 (n) review and approve annual reports from the lab and institute directors;
- 8970 (o) report annually to:
 - 8971 (i) the governor;

- 8972 (ii) the Public Utilities, Energy, and Technology Interim Committee; and
8973 (iii) the Education Interim Committee;
- 8974 (p) engage with industry partners to:
- 8975 (i) identify research needs;
- 8976 (ii) develop workforce programs;
- 8977 (iii) commercialize technologies; and
- 8978 (iv) secure additional funding sources;
- 8979 (q) coordinate with federal agencies on:
- 8980 (i) research initiatives;
- 8981 (ii) grant opportunities; and
- 8982 (iii) regulatory compliance;
- 8983 (r) provide quarterly reports to the Utah Energy Council regarding:
- 8984 (i) ongoing research projects and the research projects' alignment with state energy
- 8985 goals;
- 8986 (ii) potential commercialization opportunities;
- 8987 (iii) emerging technologies and the potential impact on the state's energy landscape;
- 8988 and
- 8989 (iv) recommendations for policy changes or initiatives to support energy innovation;
- 8990 and
- 8991 (s) coordinate with the council on:
- 8992 (i) strategic planning for statewide energy research initiatives;
- 8993 (ii) identifying priority research areas that align with state energy policy;
- 8994 (iii) developing frameworks for public-private partnerships in energy research; and
- 8995 (iv) establishing metrics for measuring research outcomes and impact.
- 8996 (5) A member may not receive compensation or benefits for the member's service, but may
- 8997 receive per diem and travel expenses in accordance with:
- 8998 (a) Section 63A-3-106;
- 8999 (b) Section 63A-3-107; and
- 9000 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
- 9001 63A-3-107.
- 9002 (6) The board shall meet at least quarterly and may hold additional meetings as necessary to
- 9003 review project proposals.
- 9004 Section 94. Section **79-9-101** is amended to read:
- 9005 **79-9-101 (Effective 11/06/25). Definitions.**

9006 As used in this part:

9007 (1) "Board" means the Outdoor Recreation Mitigation Board created in Section 79-9-104.

9008 (2) "Division" means the Division of Outdoor Recreation created in Section ~~[79-9-201]~~
9009 79-7-201.

9010 (3) "Eligible county" means a county:

9011 (a) of the third, fourth, fifth, or sixth class, as classified under Section 17-60-104;

9012 (b) that imposes the maximum allowable rate of a county transient room tax; and

9013 (c) that generated less than \$10,000,000 in revenue from the imposition of a transient
9014 room tax in the previous calendar year.

9015 (4) "Grant" means an outdoor recreation mitigation grant issued by the division to an
9016 eligible county as described in Section 79-9-201.

9017 (5) "Grantee" means an eligible county that receives an outdoor recreation mitigation grant
9018 from the division.

9019 (6)(a) "Visitor-related emergency costs" means the documented expenditures of an
9020 eligible county in conducting search and rescue efforts or providing emergency
9021 medical services in direct relation to an individual who is in the eligible county for
9022 the purpose of outdoor recreation, tourism, or a convention.

9023 (b) "Visitor-related emergency costs" may include road repair and upgrade costs, as
9024 described in Subsection ~~[17-31-2(3)(d)]~~ 17-78-702(2)(d), so long as the eligible
9025 county applying for a grant presents sufficient evidence to suggest that the condition
9026 of roads in the eligible county has a direct impact on search and rescue efforts or
9027 providing emergency medical services in relation to an individual who is in the
9028 eligible county for the purpose of outdoor recreation, tourism, or a convention.

9029 (7) "Visitor-related safety costs" means a mitigation cost described in Subsection [
9030 ~~17-31-2(3)(d)]~~ 17-78-702(2)(d) that is not a visitor-related emergency cost, so long as the
9031 eligible county applying for a grant presents sufficient evidence to suggest that:

9032 (a) the eligible county's current solid waste disposal operations are overwhelmed by
9033 outdoor recreation, tourism, or conventions in the eligible county, resulting in
9034 unsanitary or unsafe conditions in the eligible county;

9035 (b) law enforcement activities within the eligible county are strained as a direct result of
9036 outdoor recreation, tourism, or conventions in the eligible county, resulting in unsafe
9037 conditions for recreators, visitors, tourists, county residents, and members of law
9038 enforcement within the eligible county; or

9039 (c) road repair and upgrade costs, if the current condition of roads in the eligible county

9040 are overwhelmed by outdoor recreation, tourism, or conventions in the eligible
9041 county, resulting in unsafe conditions in the eligible county.

9042 Section 95. Section **79-9-201** is amended to read:

9043 **79-9-201 (Effective 11/06/25). Outdoor recreation mitigation grant criteria --**
9044 **Priorities -- Application -- Prohibition on awards.**

- 9045 (1) The division may, within available funding, award an outdoor recreation mitigation
9046 grant as described in this section.
- 9047 (2) In the event the division receives grant applications in excess of funding available to
9048 make grants, the division shall:
- 9049 (a) prioritize applications for grant funding for visitor-related emergency costs over
9050 applications for grant funding for visitor-related safety costs;
 - 9051 (b) within applications for grant funding to relieve visitor-related emergency costs,
9052 prioritize applications for grant funding to support search and rescue efforts or
9053 emergency medical services over applications for grant funding to support road
9054 repair; and
 - 9055 (c) prioritize an application for grant funding from an eligible county with a smaller
9056 population over an application for grant funding from an eligible county with a larger
9057 population.
- 9058 (3) After making the priority determinations described in Subsection (2), the division may
9059 prioritize available grant funding based on need, in terms of:
- 9060 (a) the amount of outdoor recreation or tourism taking place within the eligible county;
 - 9061 (b) the existing capacity of an eligible county to manage search and rescue efforts or
9062 emergency medical services without additional financial assistance;
 - 9063 (c) the existing capacity of an eligible county to engage in road repair and maintenance
9064 without additional financial assistance; and
 - 9065 (d) the existing capacity of an eligible county to manage tourism-related safety costs
9066 without additional financial assistance.
- 9067 (4) The division may, in the division's discretion and in accordance with this part and any
9068 rules made pursuant to Subsection 79-9-102(3), fulfill an eligible county's application
9069 for grant funding in whole or in part.
- 9070 (5) In implementing a competitive grant-making program described in this section, the
9071 division shall:
- 9072 (a) create an application for eligible counties to apply for grant funding; and
 - 9073 (b) require an eligible county applying for grant funding to:

- 9074 (i) use the application created by the division;
9075 (ii) include information the division requires in an application; and
9076 (iii) apply by a deadline established by the division.
- 9077 (6) If an eligible county intends to share some or all grant funding awarded to the eligible
9078 county under this section with a special district in the eligible county, the eligible county
9079 shall provide that information in the eligible county's application for grant funding.
- 9080 (7) Beginning January 1, 2028, an eligible county may not receive grant funding described
9081 in this chapter if the state auditor notifies the division, as authorized in Section
9082 17E-2-403, that the eligible county is not in compliance with Section [17-36-37]
9083 17-63-603.
- 9084 Section 96. Section **80-2-604** is amended to read:
9085 **80-2-604 (Effective 11/06/25). Death of a child reporting requirements.**
- 9086 (1) A person who has reason to believe that a child has died as a result of abuse or neglect
9087 shall report that fact to:
9088 (a) the local law enforcement agency; and
9089 (b) the appropriate medical examiner in accordance with Title 26B, Chapter 8, Part 2,
9090 Utah Medical Examiner.
- 9091 (2) After receiving a report described in Subsection (1):
9092 (a) the local law enforcement agency shall report to the county attorney or district
9093 attorney as provided under Section [17-18a-202] 17-68-302 or [17-18a-203] 17-68-303;
9094 and
9095 (b) the medical examiner shall investigate and report the medical examiner's findings to:
9096 (i) the police;
9097 (ii) the appropriate county attorney or district attorney;
9098 (iii) the attorney general's office;
9099 (iv) the division; and
9100 (v) if the institution making the report is a hospital, to the hospital.
- 9101 Section 97. Section **80-2-1005** is amended to read:
9102 **80-2-1005 (Effective 11/06/25). Classification of reports of alleged abuse or**
9103 **neglect -- Confidential identity of a person who reports -- Access -- Admitting reports**
9104 **into evidence -- Unlawful release and use -- Penalty.**
- 9105 (1) Except as otherwise provided in this chapter or Chapter 2a, Removal and Protective
9106 Custody of a Child, a report made under Part 6, Child Abuse and Neglect Reports, and
9107 any other information in the possession of the division obtained as a result of the report

- is a private, protected, or controlled record under Title 63G, Chapter 2, Government Records Access and Management Act, and may only be made available to:
- (a) a police or law enforcement agency investigating a report of known or suspected abuse or neglect, including members of a child protection team;
 - (b) a physician who reasonably believes that a child may be the subject of abuse or neglect;
 - (c) an agency that has responsibility or authority to care for, treat, or supervise a minor who is the subject of a report;
 - (d) a contract provider that has a written contract with the division to render services to a minor who is the subject of a report;
 - (e) the subject of the report, the parents of the child, an individual who has been awarded permanent custody and guardianship of the child, and the guardian ad litem;
 - (f) a court, upon a finding that access to the records may be necessary for the determination of an issue before the court, provided that in a divorce, custody, or related proceeding between private parties, the record alone is:
 - (i) limited to objective or undisputed facts that were verified at the time of the investigation; and
 - (ii) devoid of conclusions drawn by the division or any of the division's workers on the ultimate issue of whether or not an individual's acts or omissions constituted any level of abuse or neglect of another individual;
 - (g) an office of the public prosecutor or the public prosecutor's deputies in performing an official duty;
 - (h) a person authorized by a Children's Justice Center, for the purposes described in Section 67-5b-102;
 - (i) a person engaged in bona fide research, when approved by the director of the division, if the information does not include names and addresses;
 - (j) the State Board of Education, acting on behalf of itself or on behalf of a local education agency, as defined in Section 63J-5-102, for the purpose of evaluating whether an individual should be permitted to obtain or retain a license as an educator or serve as an employee or volunteer in a school, limited to information with substantiated or supported findings involving an alleged sexual offense, an alleged felony or class A misdemeanor drug offense, or any alleged offense against the person under Title 76, Chapter 5, Offenses Against the Individual, and with the understanding that the office must provide the subject of a report received under

- 9142 Subsection (1)(k) with an opportunity to respond to the report before making a
9143 decision concerning licensure or employment;
- 9144 (k) any individual identified in the report as a perpetrator or possible perpetrator of
9145 abuse or neglect, after being advised of the screening prohibition in Subsection (2);
- 9146 (l) a person filing a petition for a child protective order on behalf of a child who is the
9147 subject of the report;
- 9148 (m) a licensed child-placing agency or person who is performing a preplacement
9149 adoptive evaluation in accordance with the requirements of Sections 81-13-403 and
9150 81-13-405;
- 9151 (n) an Indian tribe to:
- 9152 (i) certify or license a foster home;
- 9153 (ii) render services to a subject of a report; or
- 9154 (iii) investigate an allegation of abuse, neglect, or dependency; or
- 9155 (o) the department or a local substance abuse authority, described in Section [~~17-43-201~~]
9156 17-77-201, for the purpose of providing substance abuse treatment to a pregnant
9157 woman or a parent of a newborn child, or the services described in Subsection
9158 26B-5-102(2)(mm).
- 9159 (2) In accordance with Section 80-2-608 and except as provided in Section 80-2-611, the
9160 division and a law enforcement agency shall ensure the anonymity of the person who
9161 makes the initial report under Part 6, Child Abuse and Neglect Reports, and any other
9162 person involved in the division's or law enforcement agency's subsequent investigation
9163 of the report.
- 9164 (3) Notwithstanding any other provision of law, excluding Section 80-3-107, but including
9165 this chapter, Chapter 2a, Removal and Protective Custody of a Child, and Title 63G,
9166 Chapter 2, Government Records Access and Management Act, if the division makes a
9167 report or other information in the division's possession available under Subsection (1)(e)
9168 to a subject of the report or a parent of a child, the division shall remove from the report
9169 or other information only the names, addresses, and telephone numbers of individuals or
9170 specific information that could:
- 9171 (a) identify the referent;
- 9172 (b) impede a criminal investigation; or
- 9173 (c) endanger an individual's safety.
- 9174 (4) A child-placing agency or person who receives a report from the division under
9175 Subsection (1)(m) may provide the report to:

- (a) the subject of the report;
- (b) a person who is performing a preplacement adoptive evaluation in accordance with Sections 81-13-403 and 81-13-405;
- (c) to a licensed child-placing agency; or
- (d) an attorney seeking to facilitate an adoption.
- (5) A member of a child protection team may, before the day on which the child is removed, share case-specific information obtained from the division under this section with other members of the child protection team.
- (6)(a) Except as provided in Subsection (6)(b), in a divorce, custody, or related proceeding between private parties, a court may not receive into evidence a report that:
- (i) is provided to the court:
 - (A) under Subsection (1)(f); or
 - (B) by a parent of the child after the record is made available to the parent under Subsection (1)(e);
 - (ii) describes a parent of the child as the alleged perpetrator; and
 - (iii) is found to be unsubstantiated, unsupported, or without merit.
- (b)(i) After a motion to admit the report described in Subsection (6)(a) is made, the court shall allow sufficient time for all subjects of the record to respond before making a finding on the motion.
- (ii) After considering the motion described in Subsection (6)(b)(i), the court may receive the report into evidence upon a finding on the record of good cause.
- (7)(a) A person may not:
- (i) willfully permit, or aid and abet, the release of data or information in the possession of the division or contained in the Management Information System in violation of this part or Part 6, Child Abuse and Neglect Reports; or
 - (ii) if the person is not listed in Subsection (1), request another person to obtain or release a report or other information that the other person obtained under Subsection (1)(k) to screen for potential perpetrators of abuse or neglect.
- (b) A person who violates Subsection (7)(a)(i), or violates Subsection (7)(a)(ii) knowing the person's actions are a violation of Subsection (7)(a)(ii), is guilty of a class C misdemeanor.

Section 98. Section **81-2-305** is amended to read:

81-2-305 (Effective 11/06/25). Who may solemnize marriages -- Certificate.

- 9210 (1) The following individuals may solemnize a marriage:
- 9211 (a) an individual 18 years old or older who is authorized by a religious denomination to
- 9212 solemnize a marriage;
- 9213 (b) a Native American spiritual advisor;
- 9214 (c) the governor;
- 9215 (d) the lieutenant governor;
- 9216 (e) the state attorney general;
- 9217 (f) the state treasurer;
- 9218 (g) the state auditor;
- 9219 (h) a mayor of a municipality or county executive;
- 9220 (i) a justice, judge, or commissioner of a court of record;
- 9221 (j) a judge of a court not of record of the state;
- 9222 (k) a judge or magistrate of the United States;
- 9223 (l) the county clerk of any county in the state or the county clerk's designee as authorized
- 9224 by Section [~~17-20-4~~] 17-70-302;
- 9225 (m) a senator or representative of the Utah Legislature;
- 9226 (n) a member of the state's congressional delegation;
- 9227 (o) a judge or magistrate who holds office in Utah when retired, under rules set by the
- 9228 Supreme Court; or
- 9229 (p) a military chaplain.
- 9230 (2) An individual authorized under Subsection (1) who solemnizes a marriage shall give to
- 9231 the couple married a certificate of marriage that shows the:
- 9232 (a) name of the county from which the license is issued; and
- 9233 (b) date of the license's issuance.
- 9234 (3) Except for an individual described in Subsection (1)(l), an individual described in
- 9235 Subsection (1) has discretion to solemnize a marriage.
- 9236 (4) Except as provided in Section [~~17-20-4~~] 17-70-302 and Subsection (1)(l), and
- 9237 notwithstanding any other provision in law, no individual authorized under Subsection
- 9238 (1) to solemnize a marriage may delegate or deputize another individual to perform the
- 9239 function of solemnizing a marriage.
- 9240 (5)(a) Within 30 days after the day on which a marriage is solemnized, the individual
- 9241 solemnizing the marriage shall return the marriage license to the county clerk that
- 9242 issued the marriage license with a certificate of the marriage over the individual's
- 9243 signature stating the date and place of solemnization and the names of two or more

witnesses present at the marriage.

(b) An individual described in Subsection (5)(a) who fails to return the license is guilty of an infraction.

(c) An individual described in Subsection (5)(a) who knowingly or intentionally makes a false statement on a certificate of marriage is guilty of perjury and may be prosecuted and punished as provided in Title 76, Chapter 8, Part 5, Falsification in Official Matters.

(6)(a) An individual is guilty of a third degree felony if the individual knowingly:

(i) solemnizes a marriage without a valid marriage license; or

(ii) solemnizes a marriage in violation of this section.

(b) An individual is guilty of a class A misdemeanor if the individual knowingly, with or without a marriage license, solemnizes a marriage between two individuals who are 18 years old or older that is prohibited by law.

Section 99. Section **81-2-405** is amended to read:

81-2-405 (Effective 11/06/25). Recognition and validation of a marriage regardless of the race, ethnicity, or national origin of the parties.

(1) As used in this section:

(a) "Eligible couple" means two individuals that may legally marry each other in this state.

(b) "Specified characteristic" means the race, ethnicity, or national origin of a party to the marriage.

(2) Regardless of the date of the marriage, a marriage between two individuals may not be deemed invalid or prohibited because of a specified characteristic.

(3) The office of a county clerk may not refuse to issue a marriage license to an eligible couple because of a specified characteristic.

(4)(a) The office of a county clerk may not refuse to solemnize the marriage of an eligible couple because of a specified characteristic.

(b) Subsection (4)(a) does not prevent a county clerk from delegating or deputizing another individual to solemnize a marriage in accordance with ~~[Subsections 17-20-4 (2) and 30-1-6(2)(i)]~~ Sections 17-70-302 and 81-2-305.

Section 100. **Effective Date.**

(1) Except as provided in Subsection (2), this bill takes effect:

(a) except as provided in Subsection (1)(b), December 6, 2025; or

(b) if approved by two-thirds of all members elected to each house, the later of:

- 9278 (i) November 6, 2025; or
- 9279 (ii) upon approval by the governor;
- 9280 (iii) without the governor's approval, the day following the constitutional time limit
- 9281 of Utah Constitution, Article VII, Section 8; or
- 9282 (iv) with the governor's veto and a vote of the Legislature to override the veto, the
- 9283 date of veto override.
- 9284 (2) The actions affecting the following sections take effect on January 1, 2026:
- 9285 (a) Section 59-12-104 (Effective 01/01/26);
- 9286 (b) Section 59-12-603 (Effective 01/01/26); and
- 9287 (c) Section 65A-8-402 (Effective 01/01/26).