

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

Wildlife Crossing Amendments
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Scott H. Chew
Senate Sponsor: Derrin R. Owens

Cosponsor: Jefferson S. Burton Rex P. Shipp
Carl R. Albrecht Jill Koford
Tiara Auxier David Shallenberger

LONG TITLE

General Description:

This bill creates an account and provides funding for wildlife connectivity and livestock protection projects.

Highlighted Provisions:

This bill:

- creates the Wildlife Crossing Account in the Transportation Investment Fund of 2005 for projects that improve wildlife safety and connectivity and livestock safety;
- creates an earmark for sales and use tax revenue to be deposited into the account;
- defines allowed uses of money in the account;
- directs the Department of Transportation, in consultation with the Division of Wildlife Resources and stakeholders, to recommend projects to the Transportation Commission for prioritization;
- creates the option for applicants for a vehicle registration or hunting and other licenses to make a voluntary contribution to support wildlife connectivity; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

24 AMENDS:

25 **59-12-103**, as last amended by Laws of Utah 2025, Chapter 285

26 **72-2-124**, as last amended by Laws of Utah 2025, First Special Session, Chapter 15

27 ENACTS:

28 **23A-3-217**, Utah Code Annotated 1953

29 **41-1a-230.1**, Utah Code Annotated 1953

30

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

32 Section 1. Section **23A-3-217** is enacted to read:

33 **23A-3-217 . Voluntary contribution for wildlife crossings.**

34 (1) An individual who applies for a permit described in Chapter 4, Licenses, Permits,
 35 Certificates of Registration, and Tags, may designate a voluntary contribution for
 36 wildlife crossing construction and related activities.

37 (2) This contribution shall be:

38 (a) collected by the division;

39 (b) treated as a voluntary contribution to wildlife crossing construction and not a permit
 40 fee; and

41 (c) transferred to the Wildlife Crossing Account created in Subsection 72-2-124(14), less
 42 actual administrative costs associated with collecting and transferring the
 43 contributions.

44 Section 2. Section **41-1a-230.1** is enacted to read:

45 **41-1a-230.1 . Voluntary contribution for wildlife crossings.**

46 (1) A person who applies for a motor vehicle registration or registration renewal may
 47 designate a voluntary contribution for wildlife crossing construction and related
 48 activities.

49 (2) This contribution shall be:

50 (a) collected by the division;

51 (b) treated as a voluntary contribution to wildlife crossing construction and not as a
 52 motor vehicle registration fee; and

53 (c) transferred to the Wildlife Crossing Account created in Subsection 72-2-124(14), less
 54 actual administrative costs associated with collecting and transferring the
 55 contributions.

56 Section 3. Section **59-12-103** is amended to read:

57 **59-12-103 . Sales and use tax base -- Rates -- Effective dates -- Use of sales and**

58 **use tax revenue.**

- 59 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or sales
60 price for amounts paid or charged for the following transactions:
- 61 (a) retail sales of tangible personal property made within the state;
- 62 (b) amounts paid for:
- 63 (i) telecommunications service, other than mobile telecommunications service, that
64 originates and terminates within the boundaries of this state;
- 65 (ii) mobile telecommunications service that originates and terminates within the
66 boundaries of one state only to the extent permitted by the Mobile
67 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
- 68 (iii) an ancillary service associated with a:
- 69 (A) telecommunications service described in Subsection (1)(b)(i); or
70 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- 71 (c) sales of the following for commercial use:
- 72 (i) gas;
- 73 (ii) electricity;
- 74 (iii) heat;
- 75 (iv) coal;
- 76 (v) fuel oil; or
77 (vi) other fuels;
- 78 (d) sales of the following for residential use:
- 79 (i) gas;
- 80 (ii) electricity;
- 81 (iii) heat;
- 82 (iv) coal;
- 83 (v) fuel oil; or
84 (vi) other fuels;
- 85 (e) sales of prepared food;
- 86 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or
87 user fees for theaters, movies, operas, museums, planetariums, shows of any type or
88 nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses,
89 menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling
90 matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling
91 lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts,

- 92 ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides,
93 river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or
94 any other amusement, entertainment, recreation, exhibition, cultural, or athletic
95 activity;
- 96 (g) amounts paid or charged for services for repairs or renovations of tangible personal
97 property, unless Section 59-12-104 provides for an exemption from sales and use tax
98 for:
- 99 (i) the tangible personal property; and
100 (ii) parts used in the repairs or renovations of the tangible personal property described
101 in Subsection (1)(g)(i), regardless of whether:
- 102 (A) any parts are actually used in the repairs or renovations of that tangible
103 personal property; or
104 (B) the particular parts used in the repairs or renovations of that tangible personal
105 property are exempt from a tax under this chapter;
- 106 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for assisted
107 cleaning or washing of tangible personal property;
- 108 (i) amounts paid or charged for short-term rentals of tourist home, hotel, motel, or trailer
109 court accommodations and services;
- 110 (j) amounts paid or charged for laundry or dry cleaning services;
- 111 (k) amounts paid or charged for leases or rentals of tangible personal property if within
112 this state the tangible personal property is:
- 113 (i) stored;
114 (ii) used; or
115 (iii) otherwise consumed;
- 116 (l) amounts paid or charged for tangible personal property if within this state the tangible
117 personal property is:
- 118 (i) stored;
119 (ii) used; or
120 (iii) consumed;
- 121 (m) amounts paid or charged for a sale:
- 122 (i)(A) of a product transferred electronically; or
123 (B) of a repair or renovation of a product transferred electronically; and
124 (ii) regardless of whether the sale provides:
125 (A) a right of permanent use of the product; or

- 126 (B) a right to use the product that is less than a permanent use, including a right:
127 (I) for a definite or specified length of time; and
128 (II) that terminates upon the occurrence of a condition; and
129 (n) sales of leased tangible personal property from the lessor to the lessee made in the
130 state.
- 131 (2)(a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are
132 imposed on a transaction described in Subsection (1) equal to the sum of:
- 133 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
- 134 (A) 4.70%;
135 (B) the rate specified in Subsection (6)(a); and
136 (C) the tax rate the state imposes in accordance with Part 20, Supplemental State
137 Sales and Use Tax Act, if the location of the transaction as determined under
138 Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated
139 area of a county in which the state imposes the tax under Part 20, Supplemental
140 State Sales and Use Tax Act; and
- 141 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
142 transaction under this chapter other than this part.
- 143 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a state
144 tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal
145 to the sum of:
- 146 (i) a state tax imposed on the transaction at a tax rate of 2%; and
147 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
148 transaction under this chapter other than this part.
- 149 (c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are imposed
150 on amounts paid or charged for food and food ingredients equal to the sum of:
- 151 (i) a state tax imposed on the amounts paid or charged for food and food ingredients
152 at a tax rate of 1.75%; and
153 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
154 amounts paid or charged for food and food ingredients under this chapter other
155 than this part.
- 156 (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid
157 or charged for fuel to a common carrier that is a railroad for use in a locomotive
158 engine at a rate equal to the sum of the rates described in Subsections (2)(a)(i)(A) and
159 (2)(a)(i)(B).

- 160 (e)(i)(A) The rates described in Subsections (2)(a)(i)(A) and (2)(a)(i)(B) do not
161 apply to car sharing, a car sharing program, a shared vehicle driver, or a shared
162 vehicle owner, for a car sharing or shared vehicle transaction if a shared
163 vehicle owner certifies to the commission, on a form prescribed by the
164 commission, that the shared vehicle is an individual-owned shared vehicle.
- 165 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is
166 required once during the time that the shared vehicle owner owns the shared
167 vehicle.
- 168 (C) The commission shall verify that a shared vehicle is an individual-owned
169 shared vehicle by verifying that the applicable Utah taxes imposed under this
170 chapter were paid on the purchase of the shared vehicle.
- 171 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified
172 individual-owned shared vehicle shared through a car-sharing program even if
173 non-certified shared vehicles are also available to be shared through the same
174 car-sharing program.
- 175 (ii) A tax imposed under Subsection (2)(a)(i)(C) or (2)(a)(ii) applies to car sharing.
- 176 (iii)(A) A car-sharing program may rely in good faith on a shared vehicle owner's
177 representation that the shared vehicle is an individual-owned shared vehicle
178 certified with the commission as described in Subsection (2)(e)(i).
- 179 (B) If a car-sharing program relies in good faith on a shared vehicle owner's
180 representation that the shared vehicle is an individual-owned shared vehicle
181 certified with the commission as described in Subsection (2)(e)(i), the
182 car-sharing program is not liable for any tax, penalty, fee, or other sanction
183 imposed on the shared vehicle owner.
- 184 (iv) If all shared vehicles shared through a car-sharing program are certified as
185 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has
186 no obligation to collect and remit the tax under Subsections (2)(a)(i)(A) and
187 (2)(a)(i)(B) for that tax period.
- 188 (v) A car-sharing program is not required to list or otherwise identify an
189 individual-owned shared vehicle on a return or an attachment to a return.
- 190 (vi) A car-sharing program shall:
- 191 (A) retain tax information for each car-sharing program transaction; and
192 (B) provide the information described in Subsection (2)(e)(vi)(A) to the
193 commission at the commission's request.

- 194 (f)(i) For a bundled transaction that is attributable to food and food ingredients and
195 tangible personal property other than food and food ingredients, a state tax and a
196 local tax is imposed on the entire bundled transaction equal to the sum of:
- 197 (A) the tax rates described in Subsection (2)(a)(i); and
 - 198 (B) a local tax imposed on the entire bundled transaction at the sum of the tax
199 rates described in Subsection (2)(a)(ii).
- 200 (ii) If an optional computer software maintenance contract is a bundled transaction
201 that consists of taxable and nontaxable products that are not separately itemized
202 on an invoice or similar billing document, the purchase of the optional computer
203 software maintenance contract is 40% taxable under this chapter and 60%
204 nontaxable under this chapter.
- 205 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled
206 transaction described in Subsection (2)(f)(i) or (ii):
- 207 (A) if the sales price of the bundled transaction is attributable to tangible personal
208 property, a product, or a service that is subject to taxation under this chapter
209 and tangible personal property, a product, or service that is not subject to
210 taxation under this chapter, the entire bundled transaction is subject to taxation
211 under this chapter unless:
 - 212 (I) the seller is able to identify by reasonable and verifiable standards the
213 tangible personal property, product, or service that is not subject to taxation
214 under this chapter from the books and records the seller keeps in the seller's
215 regular course of business; or
 - 216 (II) state or federal law provides otherwise;
 - 217 (B) if the sales price of a bundled transaction is attributable to two or more items
218 of tangible personal property, products, or services that are subject to taxation
219 under this chapter at different rates, the entire bundled transaction is subject to
220 taxation under this chapter at the higher tax rate unless:
 - 221 (I) the seller is able to identify by reasonable and verifiable standards the
222 tangible personal property, product, or service that is subject to taxation
223 under this chapter at the lower tax rate from the books and records the seller
224 keeps in the seller's regular course of business; or
 - 225 (II) state or federal law provides otherwise.
- 226 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the
227 seller's regular course of business includes books and records the seller keeps in

- 228 the regular course of business for nontax purposes.
- 229 (g)(i) Except as otherwise provided in this chapter and subject to Subsections
230 (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible
231 personal property, a product, or a service that is subject to taxation under this
232 chapter, and the sale, lease, or rental of tangible personal property, other property,
233 a product, or a service that is not subject to taxation under this chapter, the entire
234 transaction is subject to taxation under this chapter unless the seller, at the time of
235 the transaction:
- 236 (A) separately states the portion of the transaction that is not subject to taxation
237 under this chapter on an invoice, bill of sale, or similar document provided to
238 the purchaser; or
- 239 (B) is able to identify by reasonable and verifiable standards, from the books and
240 records the seller keeps in the seller's regular course of business, the portion of
241 the transaction that is not subject to taxation under this chapter.
- 242 (ii) A purchaser and a seller may correct the taxability of a transaction if:
- 243 (A) after the transaction occurs, the purchaser and the seller discover that the
244 portion of the transaction that is not subject to taxation under this chapter was
245 not separately stated on an invoice, bill of sale, or similar document provided
246 to the purchaser because of an error or ignorance of the law; and
- 247 (B) the seller is able to identify by reasonable and verifiable standards, from the
248 books and records the seller keeps in the seller's regular course of business, the
249 portion of the transaction that is not subject to taxation under this chapter.
- 250 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller
251 keeps in the seller's regular course of business includes books and records the
252 seller keeps in the regular course of business for nontax purposes.
- 253 (h)(i) If the sales price of a transaction is attributable to two or more items of tangible
254 personal property, products, or services that are subject to taxation under this
255 chapter at different rates, the entire purchase is subject to taxation under this
256 chapter at the higher tax rate unless the seller, at the time of the transaction:
- 257 (A) separately states the items subject to taxation under this chapter at each of the
258 different rates on an invoice, bill of sale, or similar document provided to the
259 purchaser; or
- 260 (B) is able to identify by reasonable and verifiable standards the tangible personal
261 property, product, or service that is subject to taxation under this chapter at the

262 lower tax rate from the books and records the seller keeps in the seller's regular
263 course of business.

264 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the
265 seller's regular course of business includes books and records the seller keeps in
266 the regular course of business for nontax purposes.

267 (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax rate
268 imposed under the following shall take effect on the first day of a calendar quarter:

269 (i) Subsection (2)(a)(i)(A);

270 (ii) Subsection (2)(a)(i)(B);

271 (iii) Subsection (2)(b)(i);

272 (iv) Subsection (2)(c)(i); or

273 (v) Subsection (2)(f)(i)(A).

274 (j)(i) A tax rate increase takes effect on the first day of the first billing period that
275 begins on or after the effective date of the tax rate increase if the billing period for
276 the transaction begins before the effective date of a tax rate increase imposed
277 under:

278 (A) Subsection (2)(a)(i)(A);

279 (B) Subsection (2)(a)(i)(B);

280 (C) Subsection (2)(b)(i);

281 (D) Subsection (2)(c)(i); or

282 (E) Subsection (2)(f)(i)(A).

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

286 (A) Subsection (2)(a)(i)(A);

287 (B) Subsection (2)(a)(i)(B);

288 (C) Subsection (2)(b)(i);

289 (D) Subsection (2)(c)(i); or

290 (E) Subsection (2)(f)(i)(A).

291 (k)(i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale
292 is computed on the basis of sales and use tax rates published in the catalogue, a
293 tax rate repeal or change in a tax rate takes effect:

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

295 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate

- 296 change.
- 297 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:
- 298 (A) Subsection (2)(a)(i)(A);
- 299 (B) Subsection (2)(a)(i)(B);
- 300 (C) Subsection (2)(b)(i);
- 301 (D) Subsection (2)(c)(i); or
- 302 (E) Subsection (2)(f)(i)(A).
- 303 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 304 the commission may by rule define the term "catalogue sale."
- 305 (l)(i) For a location described in Subsection (2)(l)(ii), the commission shall determine
- 306 the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel
- 307 based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other
- 308 fuel at the location.
- 309 (ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
- 310 or other fuel is furnished through a single meter for two or more of the following
- 311 uses:
- 312 (A) a commercial use;
- 313 (B) an industrial use; or
- 314 (C) a residential use.
- 315 (3)(a) The commission shall deposit the following state taxes into the General Fund:
- 316 (i) the tax imposed by Subsection (2)(a)(i)(A);
- 317 (ii) the tax imposed by Subsection (2)(b)(i);
- 318 (iii) the tax imposed by Subsection (2)(c)(i);
- 319 (iv) the tax imposed by Subsection (2)(d); and
- 320 (v) the tax imposed by Subsection (2)(f)(i)(A).
- 321 (b) The commission shall distribute the following local taxes to a county, city, or town
- 322 as provided in this chapter:
- 323 (i) the tax imposed by Subsection (2)(a)(ii);
- 324 (ii) the tax imposed by Subsection (2)(b)(ii);
- 325 (iii) the tax imposed by Subsection (2)(c)(ii); and
- 326 (iv) the tax imposed by Subsection (2)(f)(i)(B).
- 327 (4)(a) Notwithstanding Subsection (3)(a), for each fiscal year the commission shall make
- 328 the deposits described in Subsections (4)(b) through (4)(h) from the revenue from the
- 329 taxes imposed by:

- 330 (i) Subsection (2)(a)(i)(A);
331 (ii) Subsection (2)(b)(i);
332 (iii) Subsection (2)(c)(i); and
333 (iv) Subsection (2)(f)(i)(A).
- 334 (b) The commission shall deposit 15% of the difference between 1.4543% of the
335 revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b),
336 into the Water Rights Restricted Account created in Section 73-2-1.6.
- 337 (c) The commission shall deposit 85% of the difference between 1.4543% of the revenue
338 described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into
339 the Water Resources Conservation and Development Fund created in Section
340 73-10-24 for use by the Division of Water Resources for:
- 341 (i) preconstruction costs:
- 342 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73,
343 Chapter 26, Bear River Development Act; and
- 344 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project
345 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;
- 346 (ii) the cost of employing a civil engineer to oversee any project authorized by Title
347 73, Chapter 26, Bear River Development Act;
- 348 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline
349 project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development
350 Act; and
- 351 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and
352 Subsection (5)(b)(iv)(B) after funding the uses specified in Subsections (4)(c)(i)
353 through (iii).
- 354 (d) The commission shall deposit 1.4543% of the revenue described in Subsection (4)(a)
355 into the Water Infrastructure Restricted Account created in Section 73-10g-103.
- 356 (e)(i) Subject to Subsection (4)(e)(ii), the commission shall deposit 26.24% of the
357 revenue described in Subsection (4)(a) into the Transportation Investment Fund of
358 2005 created in Section 72-2-124.
- 359 (ii) The commission shall annually reduce the deposit described in Subsection
360 (4)(e)(i) by the sum of:
- 361 (A) \$1,813,400;
362 (B) the earmark described in Subsection (5)(c);~~and~~
363 (C) an amount equal to 35% of the revenue generated in the current fiscal year by

- 364 the portion of the tax imposed on motor and special fuel that is sold, used, or
365 received in the state that exceeds 29.4 cents per gallon[-] ; and
366 (D) \$2,000,000.
- 367 (iii) The amount described in Subsection (4)(e)(ii)(C) shall be annually deposited into
368 the Transit Transportation Investment Fund created in Section 72-2-124.
- 369 (iv) The amount described in Subsection (4)(e)(ii)(D) shall be annually deposited into
370 the Wildlife Crossing Account created in Subsection 72-2-124(14).
- 371 (f) The commission shall deposit .44% of the revenue described in Subsection (4)(a) into
372 the Cottonwood Canyons Transportation Investment Fund created in Section
373 72-2-124.
- 374 (g) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into
375 the Commuter Rail Subaccount created in Section 72-2-124.
- 376 (h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into
377 the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902
378 as follows:
- 379 (i) into the Outdoor Adventure Infrastructure Restricted Account created in Section
380 51-9-902, an amount equal to the amount that was deposited into the Outdoor
381 Adventure Infrastructure Restricted Account in fiscal year 2025; and
- 382 (ii) for any amount exceeding the amount described in Subsection (4)(h)(i), 50% into
383 the Outdoor Adventure Infrastructure Restricted Account and 50% to the Utah
384 Fairpark Area Investment and Restoration District created in Section 11-70-201.
- 385 (5)(a) Notwithstanding Subsection (3)(a), each fiscal year the commission shall make
386 the deposits described in this Subsection (5).
- 387 (b)(i)(A) The commission shall deposit \$500,000 to the Department of Natural
388 Resources to be used for watershed rehabilitation or restoration.
- 389 (B) At the end of each fiscal year, 100% of any unexpended amount described in
390 Subsection (5)(b)(i)(A) shall lapse into the Water Resources Conservation and
391 Development Fund created in Section 73-10-24.
- 392 (ii) The commission shall deposit \$150,000 to the Division of Water Resources for
393 cloud-seeding projects authorized by Title 73, Chapter 15, Modification of
394 Weather.
- 395 (iii) The commission shall deposit \$525,000 into the Division of Conservation
396 created in Section 4-46-401 to implement water related programs.
- 397 (iv) The commission shall deposit \$7,175,000 into the Water Resources Conservation

- 398 and Development Fund created in Section 73-10-24 for use by the Division of
399 Water Resources:
- 400 (A) for the uses allowed of the Water Resources Conservation and Development
401 Fund under Section 73-10-24;
- 402 (B) to conduct hydrologic and geotechnical investigations by the Division of
403 Water Resources in a cooperative effort with other state, federal, or local
404 entities, for the purpose of quantifying surface and ground water resources and
405 describing the hydrologic systems of an area in sufficient detail so as to enable
406 local and state resource managers to plan for and accommodate growth in
407 water use without jeopardizing the resource;
- 408 (C) to fund state required dam safety improvements; and
- 409 (D) to protect the state's interest in interstate water compact allocations, including
410 the hiring of technical and legal staff.
- 411 (v) The commission shall deposit \$3,587,500 into the Utah Wastewater Loan
412 Program Subaccount created in Section 73-10c-5 for use by the Water Quality
413 Board to fund wastewater projects.
- 414 (vi) The commission shall deposit \$3,587,500 into the Drinking Water Loan Program
415 Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water
416 to:
- 417 (A) provide for the installation and repair of collection, treatment, storage, and
418 distribution facilities for any public water system, as defined in Section
419 19-4-102;
- 420 (B) develop underground sources of water, including springs and wells; and
- 421 (C) develop surface water sources.
- 422 (vii) The commission shall deposit \$2,450,000 to the Division of Wildlife Resources
423 to:
- 424 (A) implement the measures described in Subsections 23A-3-214(3)(a) through
425 (d) to protect sensitive plant and animal species; or
- 426 (B) award grants, up to the amount authorized by the Legislature in an
427 appropriations act, to political subdivisions of the state to implement the
428 measures described in Subsections 23A-3-214(3)(a) through (d) to protect
429 sensitive plant and animal species.
- 430 (viii) Funds transferred to the Division of Wildlife Resources under Subsection
431 (5)(b)(vii)(A) may not be used to assist the United States Fish and Wildlife

- 432 Service or any other person to list or attempt to have listed a species as threatened
433 or endangered under the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531, et
434 seq.
- 435 (ix) At the end of each fiscal year, any unexpended amounts described in Subsections
436 (5)(b)(vii)(A) and (B) shall lapse:
- 437 (A) 50% into the Water Resources Conservation and Development Fund created
438 in Section 73-10-24;
- 439 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section
440 73-10c-5; and
- 441 (C) 25% into the Drinking Water Loan Program Subaccount created in Section
442 73-10c-5.
- 443 (x) The commission shall allocate \$175,000 to the Division of Water Rights to cover
444 the costs incurred in hiring legal and technical staff for the adjudication of water
445 rights.
- 446 (xi) At the end of each fiscal year, any unexpended amounts described in Subsection
447 (5)(b)(x) shall lapse:
- 448 (A) 50% into the Water Resources Conservation and Development Fund created
449 in Section 73-10-24;
- 450 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section
451 73-10c-5; and
- 452 (C) 25% into the Drinking Water Loan Program Subaccount created in Section
453 73-10c-5.
- 454 (c) The commission shall deposit \$45,000,000 into the Active Transportation Investment
455 Fund created in Section 72-2-124.
- 456 (d) The commission shall deposit \$533,750 into the Qualified Emergency Food
457 Agencies Fund created by and expended in accordance with Section 35A-8-1009.
- 458 (e) The commission shall deposit \$200,000 into the General Fund as a dedicated credit
459 for the sole use of the Search and Rescue Financial Assistance Program created by
460 and to be expended in accordance with Title 53, Chapter 2a, Part 11, Search and
461 Rescue Act.
- 462 (6)(a) The rate specified in this Subsection (6) is 0.15%.
- 463 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning
464 on or after July 1, 2019, annually transfer the amount of revenue collected from the
465 rate described in Subsection (6)(a) on the transactions that are subject to the sales and

466 use tax under Subsection (2)(a)(i)(B) into the Medicaid ACA Fund created in Section
467 26B-1-315.

468 (7)(a) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11),
469 (12), and (13), and as described in Section 63N-3-610, beginning the first day of a
470 calendar quarter one year after the sales and use tax boundary for a housing and
471 transit reinvestment zone is established under Title 63N, Chapter 3, Part 6, Housing
472 and Transit Reinvestment Zone Act, the commission, at least annually, shall transfer
473 an amount equal to 15% of the sales and use tax increment from the sales and use tax
474 imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within
475 an established sales and use tax boundary, as defined in Section 63N-3-602, into the
476 Transit Transportation Investment Fund created in Section 72-2-124.

477 (b) Beginning no sooner than January 1, 2026, notwithstanding Subsection (3)(a), and
478 except as provided in Subsections (11), (12), and (13), and as described in Section
479 63N-3-610.1, beginning the first day of a calendar quarter after the year set in the
480 proposal and after the sales and use tax boundary for a convention center
481 reinvestment zone is established in a capital city under Title 63N, Chapter 3, Part 6,
482 Housing and Transit Reinvestment Zone Act, the commission, at least annually, shall
483 transfer an amount equal to 50% of the sales and use tax increment as defined in
484 Section 63N-3-602 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a
485 4.7% rate, on transactions occurring within an established sales and use tax boundary,
486 as defined in Section 63N-3-602, to a convention center public infrastructure district
487 created in accordance with Section 17D-4-202.1 and specified in the convention
488 center reinvestment zone proposal submitted pursuant to Title 63N, Chapter 3, Part 6,
489 Housing and Transit Reinvestment Zone Act.

490 (8) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and
491 (13), beginning October 1, 2024 the commission shall transfer to the Utah Fairpark Area
492 Investment and Restoration District, created in Section 11-70-201, the revenue from the
493 sales and use tax imposed by Subsection (2)(a)(i)(A), on transactions occurring within
494 the district sales tax area, as defined in Section 11-70-101.

495 (9)(a) As used in this Subsection (9):

- 496 (i) "Additional land" means point of the mountain state land described in Subsection
497 11-59-102(6)(b) that the point of the mountain authority acquires after the point of
498 the mountain authority provides the commission a map under Subsection (9)(c).
499 (ii) "Point of the mountain authority" means the Point of the Mountain State Land

- 500 Authority, created in Section 11-59-201.
- 501 (iii) "Point of the mountain state land" means the same as that term is defined in
502 Section 11-59-102.
- 503 (b) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12),
504 and (13), the commission shall distribute to the point of the mountain authority 50%
505 of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A), on
506 transactions occurring on the point of the mountain state land.
- 507 (c) The distribution under Subsection (9)(b) shall begin the next calendar quarter that
508 begins at least 90 days after the point of the mountain authority provides the
509 commission a map that:
- 510 (i) accurately describes the point of the mountain state land; and
511 (ii) the point of the mountain authority certifies as accurate.
- 512 (d) A distribution under Subsection (9)(b) with respect to additional land shall begin the
513 next calendar quarter that begins at least 90 days after the point of the mountain
514 authority provides the commission a map of point of the mountain state land that:
- 515 (i) accurately describes the point of the mountain state land, including the additional
516 land; and
517 (ii) the point of the mountain authority certifies as accurate.
- 518 (e)(i) Upon the payment in full of bonds secured by the sales and use tax revenue
519 distributed to the point of the mountain authority under Subsection (9)(b), the
520 point of the mountain authority shall immediately notify the commission in
521 writing that the bonds are paid in full.
- 522 (ii) The commission shall discontinue distributions of sales and use tax revenue under
523 Subsection (9)(b) at the beginning of the calendar quarter that begins at least 90
524 days after the date that the commission receives the written notice under
525 Subsection (9)(e)(i).
- 526 (10) Notwithstanding Subsection (3)(a), the amount of state sales tax revenues described in
527 Section 63N-2-503.5 is deposited into the Convention Incentive Fund created in Section
528 63N-2-503.5.
- 529 (11)(a) As used in this Subsection (11):
- 530 (i) "Applicable percentage" means:
- 531 (A) for a housing and transit reinvestment zone created under Title 63N, Chapter
532 3, Part 6, Housing and Transit Reinvestment Zone Act, 15% of the revenue
533 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate

- 534 for sales occurring within the qualified development zone described in
535 Subsection (11)(a)(ii)(A);
- 536 (B) for the Utah Fairpark Area Investment and Restoration District created in
537 Section 11-70-201, the revenue from the sales and use tax imposed by
538 Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified
539 development zone described in Subsection (11)(a)(ii)(B); and
- 540 (C) for the Point of the Mountain State Land Authority created in Section
541 11-59-201, 50% of the revenue from sales and use tax imposed by Subsection
542 (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development
543 zone described in Subsection (11)(a)(ii)(C).
- 544 (ii) "Qualified development zone" means:
- 545 (A) the sales and use tax boundary of a housing and transit reinvestment zone
546 created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment
547 Act;
- 548 (B) the district sales tax boundary as defined in Section 11-70-101 for the Utah
549 Fairpark Area Investment and Restoration District, created in Section
550 11-70-201; or
- 551 (C) the sales and use tax boundary of point of the mountain state land, as defined
552 in Section 11-59-102, under the Point of the Mountain State Land Authority
553 created in Section 11-59-201.
- 554 (iii) "Schedule J sale" means a sale reported on State Tax Commission Form TC-62M,
555 Schedule J or a substantially similar form as designated by the commission.
- 556 (b) Revenue generated from the applicable percentage by a Schedule J sale within a
557 qualified development zone shall be deposited into the General Fund.
- 558 (12)(a) As used in Subsections (12) and (13):
- 559 (i) "Applicable percentage" means, for a convention center reinvestment zone created
560 in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit
561 Reinvestment Zone Act, an amount equal to 50% of the sales and use tax
562 increment, as that term is defined in Section 63N-3-602, from the sales and use tax
563 imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the
564 qualified development zone described in Subsection (12)(a)(ii).
- 565 (ii) "Qualified development zone" means the sales and use tax boundary of a
566 convention center reinvestment zone created in a capital city under Title 63N,
567 Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.

- 568 (iii) "Qualifying construction materials" means construction materials that are:
 569 (A) delivered to a delivery outlet within a qualified development zone; and
 570 (B) intended to be permanently attached to real property within the qualified
 571 development zone.
- 572 (b) For a sale of qualifying construction materials, the commission shall distribute the
 573 product calculated in Subsection (12)(c) to a qualified development zone if the seller
 574 of the construction materials:
- 575 (i) establishes a delivery outlet with the commission within the qualified development
 576 zone;
- 577 (ii) reports the sales of the construction materials to the delivery outlet described in
 578 Subsection (12)(b)(i); and
- 579 (iii) does not report the sales of the construction materials on a simplified electronic
 580 return.
- 581 (c) For the purposes of Subsection (12)(b), the product is equal to:
- 582 (i) the sales price or purchase price of the qualifying construction materials; and
 583 (ii) the applicable percentage.
- 584 (13)(a) As used in this Subsection (13), "Schedule J sale" means a sale reported on State
 585 Tax Commission Form TC-62M, Schedule J, or a substantially similar form as
 586 designated by the commission.
- 587 (b) Revenue generated from the applicable percentage by a Schedule J sale within a
 588 qualified development zone shall be distributed into the General Fund.
- 589 Section 4. Section **72-2-124** is amended to read:
- 590 **72-2-124 . Transportation Investment Fund of 2005.**
- 591 (1) There is created a capital projects fund entitled the Transportation Investment Fund of
 592 2005.
- 593 (2) The fund consists of money generated from the following sources:
- 594 (a) any voluntary contributions received for the maintenance, construction,
 595 reconstruction, or renovation of state and federal highways;
- 596 (b) appropriations made to the fund by the Legislature;
- 597 (c) registration fees designated under Section 41-1a-1201;
- 598 (d) the sales and use tax revenues deposited into the fund in accordance with Section
 599 59-12-103;
- 600 (e) revenues transferred to the fund in accordance with Section 72-2-106;
- 601 (f) revenues transferred into the fund in accordance with Subsection 72-2-121(4)(1); and

- 602 (g) revenue from bond proceeds described in Section 63B-34-201.
- 603 (3)(a) The fund shall earn interest.
- 604 (b) All interest earned on fund money shall be deposited into the fund.
- 605 (4)(a) Except as provided in Subsection (4)(b), the executive director may only use fund
606 money to pay:
- 607 (i) the costs of maintenance, construction, reconstruction, or renovation to state and
608 federal highways prioritized by the Transportation Commission through the
609 prioritization process for new transportation capacity projects adopted under
610 Section 72-1-304;
 - 611 (ii) the costs of maintenance, construction, reconstruction, or renovation to the
612 highway projects described in Subsections 63B-18-401(2), (3), and (4);
 - 613 (iii) subject to Subsection (9), costs of corridor preservation, as that term is defined in
614 Section 72-5-401;
 - 615 (iv) principal, interest, and issuance costs of bonds authorized by Section 63B-18-401
616 minus the costs paid from the County of the First Class Highway Projects Fund in
617 accordance with Subsection 72-2-121(4)(e);
 - 618 (v) for a fiscal year beginning on or after July 1, 2013, to transfer to the 2010 Salt
619 Lake County Revenue Bond Sinking Fund created by Section 72-2-121.3 the
620 amount certified by Salt Lake County in accordance with Subsection
621 72-2-121.3(4)(c) as necessary to pay the debt service on \$30,000,000 of the
622 revenue bonds issued by Salt Lake County;
 - 623 (vi) principal, interest, and issuance costs of bonds authorized by Section 63B-16-101
624 for projects prioritized in accordance with Section 72-2-125;
 - 625 (vii) for fiscal year 2015-16 only, to transfer \$25,000,000 to the County of the First
626 Class Highway Projects Fund created in Section 72-2-121 to be used for the
627 purposes described in Section 72-2-121;
 - 628 (viii) if a political subdivision provides a contribution equal to or greater than 40% of
629 the costs needed for construction, reconstruction, or renovation of paved
630 pedestrian or paved nonmotorized transportation for projects that:
 - 631 (A) mitigate traffic congestion on the state highway system;
 - 632 (B) are part of an active transportation plan approved by the department; and
 - 633 (C) are prioritized by the commission through the prioritization process for new
634 transportation capacity projects adopted under Section 72-1-304;
 - 635 (ix) \$705,000,000 for the costs of right-of-way acquisition, construction,

- 636 reconstruction, or renovation of or improvement to the following projects:
- 637 (A) the connector road between Main Street and 1600 North in the city of
- 638 Vineyard;
- 639 (B) Geneva Road from University Parkway to 1800 South;
- 640 (C) the SR-97 interchange at 5600 South on I-15;
- 641 (D) subject to Subsection (4)(c), two lanes on U-111 from Herriman Parkway to
- 642 South Jordan Parkway;
- 643 (E) widening I-15 between mileposts 10 and 13 and the interchange at milepost 11;
- 644 (F) improvements to 1600 North in Orem from 1200 West to State Street;
- 645 (G) widening I-15 between mileposts 6 and 8;
- 646 (H) widening 1600 South from Main Street in the city of Spanish Fork to SR-51;
- 647 (I) widening US 6 from Sheep Creek to Mill Fork between mileposts 195 and 197
- 648 in Spanish Fork Canyon;
- 649 (J) I-15 northbound between mileposts 43 and 56;
- 650 (K) a passing lane on SR-132 between mileposts 41.1 and 43.7 between mileposts
- 651 43 and 45.1;
- 652 (L) east Zion SR-9 improvements;
- 653 (M) Toquerville Parkway;
- 654 (N) an environmental study on Foothill Boulevard in the city of Saratoga Springs;
- 655 (O) using funds allocated in this Subsection (4)(a)(ix), and other sources of funds,
- 656 for construction of an interchange on Bangerter Highway at 13400 South; and
- 657 (P) an environmental impact study for Kimball Junction in Summit County;
- 658 (x) \$28,000,000 as pass-through funds, to be distributed as necessary to pay project
- 659 costs based upon a statement of cash flow that the local jurisdiction where the
- 660 project is located provides to the department demonstrating the need for money
- 661 for the project, for the following projects in the following amounts:
- 662 (A) \$5,000,000 for Payson Main Street repair and replacement;
- 663 (B) \$8,000,000 for a Bluffdale 14600 South railroad bypass;
- 664 (C) \$5,000,000 for improvements to 4700 South in Taylorsville; and
- 665 (D) \$10,000,000 for improvements to the west side frontage roads adjacent to U.S.
- 666 40 between mile markers 7 and 10;
- 667 (xi) \$13,000,000 as pass-through funds to Spanish Fork for the costs of right-of-way
- 668 acquisition, construction, reconstruction, or renovation to connect Fingerhut Road
- 669 over the railroad and to U.S. Highway 6;

- 670 (xii) for a fiscal year beginning on July 1, 2025, only, as pass-through funds from
671 revenue deposited into the fund in accordance with Section 59-12-103, for the
672 following projects:
- 673 (A) \$3,000,000 for the department to perform an environmental study for the I-15
674 Salem and Benjamin project; and
- 675 (B) \$2,000,000, as pass-through funds, to Kane County for the Coral Pink Sand
676 Dunes Road project; and
- 677 (xiii) for a fiscal year beginning on July 1, 2025, up to \$300,000,000 for the costs of
678 right-of-way acquisition and construction for improvements on SR-89 in a county
679 of the first class.
- 680 (b) The executive director may use fund money to exchange for an equal or greater
681 amount of federal transportation funds to be used as provided in Subsection (4)(a).
- 682 (c)(i) Construction related to the project described in Subsection (4)(a)(ix)(D) may
683 not commence until a right-of-way not owned by a federal agency that is required
684 for the realignment and extension of U-111, as described in the department's 2023
685 environmental study related to the project, is dedicated to the department.
- 686 (ii) Notwithstanding Subsection (4)(c)(i), if a right-of-way is not dedicated for the
687 project as described in Subsection (4)(c)(i) on or before October 1, 2024, the
688 department may proceed with the project, except that the project will be limited to
689 two lanes on U-111 from Herriman Parkway to 11800 South.
- 690 (5)(a) Except as provided in Subsection (5)(b), if the department receives a notice of
691 ineligibility for a municipality as described in Subsection 10-21-202(8), the executive
692 director may not program fund money to a project prioritized by the commission
693 under Section 72-1-304, including fund money from the Transit Transportation
694 Investment Fund, within the boundaries of the municipality until the department
695 receives notification from the Housing and Community Development Division within
696 the Department of Workforce Services that ineligibility under this Subsection (5) no
697 longer applies to the municipality.
- 698 (b) Within the boundaries of a municipality described in Subsection (5)(a), the executive
699 director:
- 700 (i) may program fund money in accordance with Subsection (4)(a) for a
701 limited-access facility or interchange connecting limited-access facilities;
- 702 (ii) may not program fund money for the construction, reconstruction, or renovation
703 of an interchange on a limited-access facility;

- 704 (iii) may program Transit Transportation Investment Fund money for a
705 multi-community fixed guideway public transportation project; and
706 (iv) may not program Transit Transportation Investment Fund money for the
707 construction, reconstruction, or renovation of a station that is part of a fixed
708 guideway public transportation project.
- 709 (c) Subsections (5)(a) and (b) do not apply to a project programmed by the executive
710 director before July 1, 2022, for projects prioritized by the commission under Section
711 72-1-304.
- 712 (6)(a) Except as provided in Subsection (6)(b), if the department receives a notice of
713 ineligibility for a county as described in Subsection 17-80-202(8), the executive
714 director may not program fund money to a project prioritized by the commission
715 under Section 72-1-304, including fund money from the Transit Transportation
716 Investment Fund, within the boundaries of the unincorporated area of the county until
717 the department receives notification from the Housing and Community Development
718 Division within the Department of Workforce Services that ineligibility under this
719 Subsection (6) no longer applies to the county.
- 720 (b) Within the boundaries of the unincorporated area of a county described in Subsection
721 (6)(a), the executive director:
- 722 (i) may program fund money in accordance with Subsection (4)(a) for a
723 limited-access facility to a project prioritized by the commission under Section
724 72-1-304;
- 725 (ii) may not program fund money for the construction, reconstruction, or renovation
726 of an interchange on a limited-access facility;
- 727 (iii) may program Transit Transportation Investment Fund money for a
728 multi-community fixed guideway public transportation project; and
729 (iv) may not program Transit Transportation Investment Fund money for the
730 construction, reconstruction, or renovation of a station that is part of a fixed
731 guideway public transportation project.
- 732 (c) Subsections (6)(a) and (b) do not apply to a project programmed by the executive
733 director before July 1, 2022, for projects prioritized by the commission under Section
734 72-1-304.
- 735 (7)(a) Before bonds authorized by Section 63B-18-401 or 63B-27-101 may be issued in
736 any fiscal year, the department and the commission shall appear before the Executive
737 Appropriations Committee of the Legislature and present the amount of bond

- 738 proceeds that the department needs to provide funding for the projects identified in
739 Subsections 63B-18-401(2), (3), and (4) or Subsection 63B-27-101(2) for the current
740 or next fiscal year.
- 741 (b) The Executive Appropriations Committee of the Legislature shall review and
742 comment on the amount of bond proceeds needed to fund the projects.
- 743 (8) The Division of Finance shall, from money deposited into the fund, transfer the amount
744 of funds necessary to pay principal, interest, and issuance costs of bonds authorized by
745 Section 63B-18-401 or 63B-27-101 in the current fiscal year to the appropriate debt
746 service or sinking fund.
- 747 (9) The executive director may only use money in the fund for corridor preservation as
748 described in Subsection (4)(a)(iii):
- 749 (a) if the project has been prioritized by the commission, including the use of fund
750 money for corridor preservation; or
- 751 (b) for a project that has not been prioritized by the commission, if the commission:
- 752 (i) approves the use of fund money for the corridor preservation; and
753 (ii) finds that the use of fund money for corridor preservation will not result in any
754 delay to a project that has been prioritized by the commission.
- 755 (10)(a) There is created in the Transportation Investment Fund of 2005 the Transit
756 Transportation Investment Fund.
- 757 (b) The fund shall be funded by:
- 758 (i) contributions deposited into the fund in accordance with Section 59-12-103;
759 (ii) appropriations into the account by the Legislature;
760 (iii) deposits of sales and use tax increment related to a housing and transit
761 reinvestment zone as described in Section 63N-3-610;
762 (iv) transfers of local option sales and use tax revenue as described in Subsection
763 59-12-2220(11)(b) or (c);
764 (v) private contributions; and
765 (vi) donations or grants from public or private entities.
- 766 (c)(i) The fund shall earn interest.
767 (ii) All interest earned on fund money shall be deposited into the fund.
- 768 (d) Subject to Subsection (10)(e), the commission may prioritize money from the fund:
- 769 (i) for public transit capital development of new capacity projects and fixed guideway
770 capital development projects to be used as prioritized by the commission through
771 the prioritization process adopted under Section 72-1-304;

- 772 (ii) to the department for oversight of a fixed guideway capital development project
773 for which the department has responsibility; or
774 (iii) up to \$500,000 per year, to be used for a public transit study.
- 775 (e)(i) Subject to Subsections (10)(g), (h), and (i), the commission may only prioritize
776 money from the fund for a public transit capital development project or pedestrian
777 or nonmotorized transportation project that provides connection to the public
778 transit system if the public transit district or political subdivision provides funds of
779 equal to or greater than 30% of the costs needed for the project.
- 780 (ii) A public transit district or political subdivision may use money derived from a
781 loan granted in accordance with Part 2, State Infrastructure Bank Fund, to provide
782 all or part of the 30% requirement described in Subsection (10)(e)(i) if:
783 (A) the loan is approved by the commission as required in Part 2, State
784 Infrastructure Bank Fund; and
785 (B) the proposed capital project has been prioritized by the commission pursuant
786 to Section 72-1-303.
- 787 (f) Before July 1, 2022, the department and a large public transit district shall enter into
788 an agreement for a large public transit district to pay the department \$5,000,000 per
789 year for 15 years to be used to facilitate the purchase of zero emissions or low
790 emissions rail engines and trainsets for regional public transit rail systems.
- 791 (g) For any revenue transferred into the fund in accordance with Subsection
792 59-12-2220(11)(b):
793 (i) the commission may prioritize money from the fund for public transit projects,
794 operations, or maintenance within the county of the first class; and
795 (ii) Subsection (10)(e) does not apply.
- 796 (h) For any revenue transferred into the fund in accordance with Subsection
797 59-12-2220(11)(c):
798 (i) the commission may prioritize public transit projects, operations, or maintenance
799 in the county from which the revenue was generated; and
800 (ii) Subsection (10)(e) does not apply.
- 801 (i) The requirement to provide funds equal to or greater than 30% of the costs needed for
802 the project described in Subsection (10)(e) does not apply to a public transit capital
803 development project or pedestrian or nonmotorized transportation project that the
804 department proposes.
- 805 (j) In accordance with Part 4, Public Transit Innovation Grants, the commission may

806 prioritize money from the fund for public transit innovation grants, as defined in
807 Section 72-2-401, for public transit capital development projects requested by a
808 political subdivision within a public transit district.

809 (11)(a) There is created in the Transportation Investment Fund of 2005 the Cottonwood
810 Canyons Transportation Investment Fund.

811 (b) The fund shall be funded by:

812 (i) money deposited into the fund in accordance with Section 59-12-103;

813 (ii) appropriations into the account by the Legislature;

814 (iii) private contributions; and

815 (iv) donations or grants from public or private entities.

816 (c)(i) The fund shall earn interest.

817 (ii) All interest earned on fund money shall be deposited into the fund.

818 (d) The Legislature may appropriate money from the fund for public transit or
819 transportation projects in the Cottonwood Canyons of Salt Lake County.

820 (e) The department may use up to 2% of the revenue deposited into the account under
821 Subsection 59-12-103(4)(f) to contract with local governments as necessary for
822 public safety enforcement related to the Cottonwood Canyons of Salt Lake County.

823 (f) Beginning with fiscal year beginning on July 1, 2025, the department shall use any
824 sales and use tax growth over sales and use tax collections during the 2025 fiscal year
825 to fund projects to provide ingress and egress for a public transit hub, including
826 construction of the public transit hub, in the Big Cottonwood Canyon area.

827 (12)(a) There is created in the Transportation Investment Fund of 2005 the Active
828 Transportation Investment Fund.

829 (b) The fund shall be funded by:

830 (i) money deposited into the fund in accordance with Section 59-12-103;

831 (ii) appropriations into the account by the Legislature; and

832 (iii) donations or grants from public or private entities.

833 (c)(i) The fund shall earn interest.

834 (ii) All interest earned on fund money shall be deposited into the fund.

835 (d) The executive director may only use fund money to pay the costs needed for:

836 (i) the planning, design, construction, maintenance, reconstruction, or renovation of
837 paved pedestrian or paved nonmotorized trail projects that:

838 (A) are prioritized by the commission through the prioritization process for new
839 transportation capacity projects adopted under Section 72-1-304;

- 840 (B) serve a regional purpose; and
- 841 (C) are part of an active transportation plan approved by the department or the
- 842 plan described in Subsection (12)(d)(ii);
- 843 (ii) the development of a plan for a statewide network of paved pedestrian or paved
- 844 nonmotorized trails that serve a regional purpose; and
- 845 (iii) the administration of the fund, including staff and overhead costs.
- 846 (13)(a) As used in this Subsection (13), "commuter rail" means the same as that term is
- 847 defined in Section 63N-3-602.
- 848 (b) There is created in the Transit Transportation Investment Fund the Commuter Rail
- 849 Subaccount.
- 850 (c) The subaccount shall be funded by:
- 851 (i) contributions deposited into the subaccount in accordance with Section 59-12-103;
- 852 (ii) appropriations into the subaccount by the Legislature;
- 853 (iii) private contributions; and
- 854 (iv) donations or grants from public or private entities.
- 855 (d)(i) The subaccount shall earn interest.
- 856 (ii) All interest earned on money in the subaccount shall be deposited into the
- 857 subaccount.
- 858 (e) As prioritized by the commission through the prioritization process adopted under
- 859 Section 72-1-304 or as directed by the Legislature, the department may only use
- 860 money from the subaccount for projects that improve the state's commuter rail
- 861 infrastructure, including the building or improvement of grade-separated crossings
- 862 between commuter rail lines and public highways.
- 863 (f) Appropriations made in accordance with this section are nonlapsing in accordance
- 864 with Section 63J-1-602.1.
- 865 (14)(a) There is created in the Transportation Investment Fund of 2005 the Wildlife
- 866 Crossing Account.
- 867 (b)(i) The account shall be funded by:
- 868 (A) contributions deposited into the account in accordance with Section 59-12-103;
- 869 (B) appropriations by the Legislature;
- 870 (C) donations described in Sections 41-1a-230.1 and 23A-3-217; and
- 871 (D) private contributions.
- 872 (ii) The account shall earn interest.
- 873 (iii) All interest earned on money in the account shall be deposited into the account.

- 874 (c)(i) The department may use money in the account for wildlife crossing and
875 connectivity projects including:
876 (A) wildlife overpasses;
877 (B) wildlife underpasses;
878 (C) directional fencing and escape ramps;
879 (D) associated habitat-connectivity mitigation structures and technology,
880 including wildlife-friendly fencing, cattle guards, and fence modifications that
881 improve wildlife movement and habitat connectivity and reduce
882 wildlife-vehicle collisions;
883 (E) fencing, cattle guards, and other infrastructure to promote traffic and livestock
884 safety;
885 (F) culvert replacement, retrofit, or modification projects designed to improve
886 aquatic organism passage, fish passage, and stream connectivity, including
887 projects that restore natural hydrology and reduce barriers created by
888 transportation infrastructure;
889 (G) wildlife-movement and habitat-connectivity planning, including mapping,
890 research, monitoring, and statewide connectivity analyses; and
891 (H) protection projects related to livestock and traffic interactions.
892 (ii) The department shall use 10% of the money in the account for livestock-related
893 safety projects.
894 (d) In consultation with the Division of Wildlife Resources and relevant stakeholders,
895 the department shall recommend wildlife connectivity projects to the commission for
896 prioritization.
897 (e) The department shall recommend livestock protection projects to the commission for
898 prioritization based on needs and evaluation of problematic livestock incident areas.
899 (f) The commission shall determine which projects to prioritize based on the
900 recommendations described in Subsections (14)(d) and (e).
901 (g) The executive director may recommend and the commission may choose to retain
902 money in the account from one year to combine with funds from another year for
903 allocation to a larger, more impactful project, as determined by the commission.

904 Section 5. **Effective Date.**

905 This bill takes effect on July 1, 2026.