

29 **10-5-109 (Effective 05/06/26)**, as last amended by Laws of Utah 2019, Chapter 322
30 **10-5-112 (Effective 05/06/26)**, as last amended by Laws of Utah 2021, Chapter 434
31 **10-6-118 (Effective 05/06/26)**, as last amended by Laws of Utah 2019, Chapter 322
32 **17-72-503 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2025,
33 First Special Session, Chapter 13
34 **17D-4-102 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 29, 347
35 **17D-4-203 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 498
36 **17D-4-204 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 347
37 **17E-7-401 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2025,
38 First Special Session, Chapter 14
39 **26B-2-124 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 63
40 **26B-4-510 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2023,
41 Chapter 307
42 **26B-4-1001 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 88
43 **32B-7-202 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 162,
44 173
45 **34-23-501 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 245
46 **53-2a-1501 (Effective 05/06/26) (Repealed 07/01/27)**, as enacted by Laws of Utah 2022,
47 Chapter 396
48 **53-10-403 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 173,
49 208 and 291
50 **53-22-106 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 388
51 **58-60-107 (Effective 05/06/26)**, as last amended by Laws of Utah 2023, Chapter 339
52 **58-61-307 (Effective 05/06/26)**, as last amended by Laws of Utah 2018, Chapter 415
53 **59-1-306 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 258
54 **59-2-102 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 234
55 **59-2-208 (Effective 05/06/26)**, as enacted by Laws of Utah 1987, Chapter 4
56 **59-2-919 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
57 Session, Chapter 17
58 **59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26)**, as last amended by Laws of
59 Utah 2025, Chapter 337
60 **59-2-919.1 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 518
61 **59-2-924 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
62 Session, Chapter 15

63 **59-2-926 (Effective 05/06/26) (Superseded 07/01/26)**, as last amended by Laws of Utah
64 2023, Chapter 7

65 **59-2-926 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 518

66 **59-10-1028 (Effective 05/06/26)**, as last amended by Laws of Utah 2021, Chapter 367

67 **59-10-1106 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 333

68 **59-12-2401 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, First Special
69 Session, Chapter 12

70 **59-14-601 (Effective 05/06/26)**, as last amended by Laws of Utah 2013, Chapter 148

71 **59-32-101 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 339

72 **61-2f-202 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 248

73 **61-2f-202.5 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 248

74 **63A-17-307 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 112,
75 154

76 **63G-2-202 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 188

77 **63G-2-309 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
78 Session, Chapter 9

79 **63G-2-403 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 476

80 **63I-1-226 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 47, 277
81 and 366

82 **63I-1-236 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Chapters 320,
83 506 and 507

84 **63I-1-253 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
85 Session, Chapter 9

86 **63I-1-263 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 391,
87 512

88 **63I-1-281 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 470

89 **63I-2-204 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 277,
90 278 and 414

91 **63I-2-211 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Chapter 385

92 **63I-2-220 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Forth Special
93 Session, Chapter 2

94 **63I-2-226 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 277,
95 414

96 **63I-2-232 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 277

97 **63I-2-234 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Third Special
98 Session, Chapter 5
99 **63I-2-235 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 277
100 **63I-2-253 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
101 Session, Chapter 9
102 **63I-2-263 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 182,
103 273 and 277
104 **63I-2-279 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 258
105 **63I-2-281 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Third Special
106 Session, Chapter 5
107 **63J-1-312 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 272
108 **63N-2-106 (Effective 05/06/26)**, as last amended by Laws of Utah 2021, Chapter 282
109 **63N-3-1601 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 440
110 **64-13-10.6 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 227
111 **64-13-14.5 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 214
112 **64-13e-102 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
113 Session, Chapter 9
114 **65A-8-401 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 74
115 **73-10-4 (Effective 05/06/26) (Partially Repealed 12/31/30)**, as last amended by Laws of
116 Utah 2025, Chapter 119
117 **76-5-203 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 173,
118 204, 208, and 284
119 **76-5c-101 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2025,
120 Chapter 173
121 **76-6-202 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
122 Session, Chapter 11
123 **77-20-205 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 243
124 **77-20-206 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapter 526
125 **78A-5a-101 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Chapter 158
126 **78B-6-502 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Chapters 25, 350
127 RENUMBERS AND AMENDS:
128 **26B-1-436 (Effective 05/06/26)**, (Renumbered from 26B-2-124.1, as enacted by
129 Laws of Utah 2025, Chapter 63)
130 **26B-4-1004 (Effective 05/06/26)**, (Renumbered from 26B-4-903, as enacted by Laws

131 of Utah 2025, Chapter 112)
 132 **26B-4-1005 (Effective 05/06/26)**, (Renumbered from 26B-4-904, as enacted by Laws
 133 of Utah 2025, Chapter 112)
 134 **26B-4-1006 (Effective 05/06/26)**, (Renumbered from 26B-4-1102, as enacted by
 135 Laws of Utah 2025, Chapter 428)

136 REPEALS:

137 **26B-4-901 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 112
 138 **26B-4-1101 (Effective 05/06/26)**, as enacted by Laws of Utah 2025, Chapter 428
 139 **76-8-309.3 (Effective 05/06/26)**, as enacted by Laws of Utah 2024, Chapter 187
 140 **79-6-501 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2021,
 141 Chapter 280
 142 **79-6-502 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2021,
 143 Chapter 280
 144 **79-6-503 (Effective 05/06/26)**, as last amended by Laws of Utah 2021, Chapter 64 and
 145 renumbered and amended by Laws of Utah 2021, Chapter 280
 146 **79-6-504 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2021,
 147 Chapter 280
 148 **79-6-505 (Effective 05/06/26)**, as last amended by Laws of Utah 2022, Chapter 68

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

151 Section 1. Section **10-2a-201.5** is amended to read:

152 **10-2a-201.5 (Effective 05/06/26) (Partially Repealed 01/01/31). Qualifications for**
 153 **incorporation.**

154 (1)(a) An area may incorporate as a town in accordance with this part if the area:

155 (i)(A) is contiguous; or

156 (B) is a community council area;

157 (ii) has a population of at least 75 people, but fewer than 1,000 people; and

158 (iii) is not already part of a municipality.

159 (b) A preliminary municipality may transition to, and incorporate as, a town, in
 160 accordance with Section 10-2a-510.

161 (c) An area may incorporate as a city in accordance with this part if the area:

162 (i)(A) is contiguous; or

163 (B) is a community council area;

164 (ii) has a population of 1,000 people or more; and

- 165 (iii) is not already part of a municipality.
- 166 (2)(a) An area may not incorporate under this part if:
- 167 (i) the area has a population of fewer than [~~100~~] 75 people; or
- 168 (ii) except as provided in Subsection (2)(b), the area has an average population
- 169 density of fewer than seven people per square mile.
- 170 (b) Subsection (2)(a)(ii) does not prohibit incorporation of an area if:
- 171 (i) noncompliance with Subsection (2)(a)(ii) is necessary to connect separate areas
- 172 that share a demonstrable community interest; and
- 173 (ii) the area is contiguous.
- 174 (3) An area incorporating under this part may not include land owned by the United States
- 175 federal government unless:
- 176 (a) the area, including the land owned by the United States federal government, is
- 177 contiguous; and
- 178 (b)(i) incorporating the land is necessary to connect separate areas that share a
- 179 demonstrable community interest; or
- 180 (ii) excluding the land from the incorporating area would create an unincorporated
- 181 island within the proposed municipality.
- 182 (4)(a) Except as provided in Subsection (4)(b), an area incorporating under this part may
- 183 not include some or all of an area proposed for annexation in an annexation petition
- 184 under Section 10-2-806 that:
- 185 (i) was filed before the filing of the request for a feasibility study, described in
- 186 Section 10-2a-202, relating to the incorporating area; and
- 187 (ii) is still pending on the date the request for the feasibility study described in
- 188 Subsection (4)(a)(i) is filed.
- 189 (b) A feasibility request may propose for incorporation an area that includes some or all
- 190 of an area proposed for annexation in an annexation petition described in Subsection
- 191 (4)(a) if:
- 192 (i) the proposed annexation area that is part of the area proposed for incorporation
- 193 does not exceed 20% of the area proposed for incorporation;
- 194 (ii) the feasibility request complies with Subsections 10-2a-202(1), (3), (4), and (5)
- 195 with respect to excluding the proposed annexation area from the area proposed for
- 196 incorporation; and
- 197 (iii) excluding the area proposed for annexation from the area proposed for
- 198 incorporation would not cause the area proposed for incorporation to not be

- 199 contiguous.
- 200 (c) Except as provided in Section 10-2a-206, the lieutenant governor shall consider each
201 feasibility request to which Subsection (4)(b) applies as not proposing the
202 incorporation of an area proposed for annexation.
- 203 (5)(a) An area incorporating under this part may not include part of a parcel of real
204 property and exclude part of that same parcel unless the owner of the parcel gives
205 written consent to exclude part of the parcel.
- 206 (b) A piece of real property that has more than one parcel number is considered to be a
207 single parcel for purposes of Subsection (5)(a) if owned by the same owner.
- 208 Section 2. Section **10-2a-508** is amended to read:
- 209 **10-2a-508 (Effective 05/06/26) (Repealed 01/01/31). Processing of petition by**
210 **lieutenant governor -- Certification or rejection -- Petition modification.**
- 211 (1) Within 45 days after the day on which a petition for incorporation is filed under Section
212 10-2a-507, the lieutenant governor shall:
- 213 (a) determine whether the petition for incorporation complies with Section 10-2a-507;
214 and
- 215 (b)(i) if the lieutenant governor determines that the petition for incorporation
216 complies with Section 10-2a-507, incorporate the preliminary municipality, issue
217 a certificate of incorporation, and appoint the board chair and three board
218 members designated under Subsection [~~10-2a-507(1)(e)~~] 10-2a-507(1)(f); or
- 219 (ii) if the lieutenant governor determines that the petition for incorporation fails to
220 comply with Section 10-2a-507, reject the petition for incorporation and notify the
221 primary sponsor contact in writing of the rejection and the reasons for the
222 rejection.
- 223 (2)(a) If the lieutenant governor rejects a petition for incorporation under Subsection
224 (1)(b)(ii), the sponsors of the petition for incorporation may correct the deficiencies
225 for which the petition for incorporation was rejected and refile the petition for
226 incorporation with the lieutenant governor.
- 227 (b) Notwithstanding the deadline described in Subsection 10-2a-507(1), the sponsors of
228 the petition for incorporation may file a modified petition for incorporation under
229 Subsection (2)(a) no later than 30 days after the day on which the lieutenant governor
230 notifies the primary sponsor contact of the rejection under Subsection (1)(b)(ii).
- 231 (3)(a) Within 20 days after the day on which the lieutenant governor receives a modified
232 petition for incorporation under Subsection (2)(a), the lieutenant governor shall

233 review the modified petition for incorporation in accordance with Subsection (1).

234 (b) The sponsors of a petition for incorporation may not modify the petition for
235 incorporation more than once.

236 Section 3. Section **10-5-109** is amended to read:

237 **10-5-109 (Effective 05/06/26). Adoption of budgets -- Filing.**

238 (1) Before June 30 of each year, or September 1 in the case of a property tax rate increase
239 under Sections 59-2-919 through 59-2-923, the council shall by resolution or ordinance
240 adopt a budget for the ensuing fiscal year for each fund for which a budget is required
241 under this chapter.

242 (2) The council shall file a copy of the final budget for each fund with the state auditor
243 within 30 days after adoption.

244 Section 4. Section **10-5-112** is amended to read:

245 **10-5-112 (Effective 05/06/26). Property tax levy set by ordinance -- Maximum --**
246 **Certification.**

247 (1)(a) [~~Not later than~~] Before June 22 of each year, or September 1 in the case of a
248 property tax rate increase under Sections 59-2-919 through 59-2-923, the council, at a
249 regular meeting or special meeting called for that purpose, shall by ordinance or
250 resolution set the real and personal property tax levy for town purposes[~~, but the levy~~
251 ~~may be set at an appropriate later date with the approval of the State Tax Commission].~~

252 (b) Notwithstanding Subsection (1)(a), the council may set the levy at an appropriate
253 later date with the approval of the State Tax Commission.

254 (2) The combined levies for each town, for all purposes in any year, excluding the
255 retirement of general obligation bonds and the payment of any interest, and taxes
256 expressly authorized by law to be levied in addition, may not exceed .007 per dollar of
257 taxable value of taxable property.

258 (3) The town clerk shall certify the ordinance or resolution setting the levy to the county
259 auditor, or auditors, if the town is located in more than one county, not later than June 22
260 of each year.

261 (4) For the first fiscal year after the year in which a county imposes a levy under Section
262 11-46-104, a town shall reduce the levy imposed under this section for general tax
263 purposes by the amount necessary to offset the revenue described in Subsection
264 11-46-104(5)(c)(iii).

265 Section 5. Section **10-6-118** is amended to read:

266 **10-6-118 (Effective 05/06/26). Adoption of final budget -- Certification and filing.**

267 (1) Before June 30 of each fiscal period, or, in the case of a property tax rate increase under
268 Sections 59-2-919 through 59-2-923, before September 1 of the year for which a
269 property tax increase is proposed, the governing body shall by resolution or ordinance
270 adopt a budget for the ensuing fiscal period for each fund for which a budget is required
271 under this chapter.

272 (2) The budget officer of the governing body shall certify a copy of the final budget and file
273 the copy with the state auditor within 30 days after adoption.

274 Section 6. Section **17-72-503** is amended to read:

275 **17-72-503 (Effective 05/06/26). Sheriff's classification of prisoners --**
276 **Classification criteria -- Alternative incarceration programs -- Limitation.**

277 (1) As used in this section, "living area" means the same as that term is defined in Section
278 64-13-7.

279 (2)(a) Except as provided in Subsections (5) and (6), the sheriff shall adopt and
280 implement written policies:

281 (i) for admission of prisoners to the county jail; and

282 (ii) for the classification of prisoners that provide for the separation of prisoners by
283 gender and by other factors as may reasonably provide for the safety and
284 well-being of prisoners and the community.

285 (b) To the extent authorized by law, any written admission policies adopted and
286 implemented under this Subsection (2) shall be applied equally to all entities using
287 the county correctional facilities.

288 (3) Except as provided in Subsections (5) and (6), each county sheriff shall assign prisoners
289 to a facility or section of a facility based on classification criteria that the sheriff
290 develops and maintains.

291 (4)(a) Except as provided in Subsection (6), a county sheriff may develop and
292 implement alternative incarceration programs that may involve housing a prisoner in
293 a jail facility.

294 (b) A prisoner housed under an alternative incarceration program under Subsection (4)(a)
295 shall be considered to be in the full custody and control of the sheriff for purposes of
296 Sections 76-8-309 and [~~76-8-309.3~~] 76-8-309.1.

297 (c) A prisoner may not be placed in an alternative incarceration program under
298 Subsection (4)(a) unless:

299 (i) the county jail is at maximum operating capacity, as established under Section
300 17-72-402; or

301 (ii) ordered by the court.

302 (5) A jail facility shall comply with the same requirements as the Department of
 303 Corrections described in Subsections 64-13-7(4), (5), and (6) when assigning a prisoner
 304 to a living area, including the reporting requirements in Subsections 64-13-45(2)(d) and
 305 (e).

306 (6) This section does not authorize a sheriff to modify provisions of a contract with the
 307 Department of Corrections to house state inmates in a county jail.

308 Section 7. Section **17D-4-102** is amended to read:

309 **17D-4-102 (Effective 05/06/26). Definitions.**

310 As used in this chapter:

- 311 (1) "Board" means the board of trustees of a public infrastructure district.
- 312 (2) "Capital city" means a city of the first class that is the capital of the state that has a
 313 convention center within the boundary of the city.
- 314 (3) "Convention center" means a government facility:
- 315 (a) owned by the county in which the convention center is located;
- 316 (b) primarily used for hosting conventions, exhibitions, trade shows, or similar events;
 317 and
- 318 (c) is located within the boundaries of a city of the first class in a county of the first class.
- 319 (4) "Convention center public infrastructure district" means a public infrastructure district
 320 created to finance public infrastructure and improvements associated with and benefiting
 321 a convention center area and surrounding area, including the costs to finance any public
 322 or privately owned improvements, including:
- 323 (a) convention center-related improvements;
- 324 (b) arena improvements; and
- 325 (c) a convention center revitalization project, as that term is defined in Section
 326 63N-3-602.
- 327 (5) "Convention center public infrastructure district in a capital city" means a convention
 328 center public infrastructure district created to finance public infrastructure and
 329 improvements for a convention center in a capital city, including:
- 330 (a) the costs to finance any public improvements that serve the convention center;
- 331 (b) privately owned improvements if the improvements are an allowed use of funds
 332 under Section 63N-3-1403; and
- 333 (c) a convention center revitalization project, as that term is defined in Section
 334 63N-3-602.

- 335 (6) "Creating entity" means the county, municipality, basic special district, or development
336 authority that approves the creation of a public infrastructure district.
- 337 (7) "Development authority" means:
- 338 (a) the Utah Inland Port Authority created in Section 11-58-201;
- 339 (b) the Point of the Mountain State Land Authority created in Section 11-59-201;
- 340 (c) the Utah Fairpark Area Investment and Restoration District created in Section
341 11-70-201; or
- 342 (d) the military installation development authority created in Section 63H-1-201.
- 343 (8) "District applicant" means the person proposing the creation of a public infrastructure
344 district.
- 345 (9) "Division" means a division of a public infrastructure district:
- 346 (a) that is relatively equal in number of eligible voters or potential eligible voters to all
347 other divisions within the public infrastructure district, taking into account existing or
348 potential developments which, when completed, would increase or decrease the
349 population within the public infrastructure district; and
- 350 (b) which a member of the board represents.
- 351 (10) "Governing document" means the document governing a public infrastructure district
352 to which the creating entity agrees before the creation of the public infrastructure
353 district, as amended from time to time, and subject to the limitations of Title 17B,
354 Chapter 1, Provisions Applicable to All Special Districts, and this chapter.
- 355 (11)(a) "Limited tax bond" means a bond:
- 356 (i) that is directly payable from and secured by ad valorem property taxes that are
357 levied:
- 358 (A) by a public infrastructure district that issues the bond; and
- 359 (B) on taxable property within the district;
- 360 (ii) that is a general obligation of the public infrastructure district; and
- 361 (iii) for which the ad valorem property tax levy for repayment of the bond does not
362 exceed the property tax levy rate limit established under Section 17D-4-303 for
363 any fiscal year, except as provided in Subsection 17D-4-301(13).
- 364 (b) "Limited tax bond" does not include:
- 365 (i) a short-term bond;
- 366 (ii) a tax and revenue anticipation bond; or
- 367 (iii) a special assessment bond.
- 368 (12)(a) "Municipal advisor" means a person that:

- 369 (i) advises a political subdivision on matters related to the issuance of bonds by
370 governmental entities, including the pricing, sales, and marketing of bonds and the
371 procuring of bond ratings, credit enhancement, and insurance with respect to
372 bonds;
- 373 (ii) is qualified to provide the advice described in Subsection (12)(a)(i);
374 (iii) is not an officer or employee of the political subdivision receiving advice;
375 (iv) has not been engaged to provide underwriting services in connection with a
376 transaction in which the person will provide advice to the political subdivision; and
377 (v) has experience doing business related to the issuance of bonds in the state.
- 378 (b) "Municipal advisor" may include:
379 (i) an individual who meets the description in Subsection (12)(a); or
380 (ii) a firm of individuals who collectively meet the description in Subsection (12)(a).
- 381 (13)(a) "Participation agreement" means an executed agreement between a local
382 government entity and project participant, as those terms are defined in Section
383 63N-3-1401.
- 384 (b) "Participation agreement" includes an agreement under Title 63N, Chapter 3, Part 14,
385 Capital City Revitalization Zone.
- 386 (14)(a) "Public infrastructure and improvements" means:
387 (i) infrastructure, utilities, improvements, facilities, buildings, or remediation that:
388 (A) benefit the public and are owned by a public entity or a public or private
389 utility;
390 (B) benefit the public and are publicly maintained or operated by a public entity; or
391 (C) are privately owned and are expressly permitted to be acquired or financed by
392 the public infrastructure district's governing document or an agreement
393 between the public infrastructure district and the public infrastructure district's
394 creating entity;
- 395 (ii) publicly or privately owned roads, rights-of-way, trails, parking, or parking
396 structures; and
397 (iii)(A) for a convention center public infrastructure district, infrastructure,
398 utilities, improvements, facilities, buildings, or remediation that:
399 (I) benefit the public and are owned by a public entity or a utility;
400 (II) benefit the public and are publicly maintained or operated by a public
401 entity; or
402 (III) are privately owned and provide a substantial benefit, as determined by

- 403 the board of a convention center public infrastructure district, to:
- 404 (Aa) the development and operation of a convention center public
- 405 infrastructure district; or
- 406 (Bb) the residents or property owners within the boundaries of a convention
- 407 center public infrastructure district or within the boundaries of a
- 408 convention center reinvestment zone to which the convention center
- 409 public infrastructure district is either within or adjacent; or
- 410 (B) if the infrastructure and improvements are outside of the boundaries of a
- 411 convention center public infrastructure district, benefit a convention center
- 412 public infrastructure district to which the convention center public
- 413 infrastructure district project area is either within or adjacent.
- 414 (b) "Public infrastructure and improvements" also means:
- 415 (i) the same as that term is defined in Section 11-58-102, for a public infrastructure
- 416 district created by the Utah Inland Port Authority created in Section 11-58-201;
- 417 (ii) the same as that term is defined in Section 11-70-101, for a public infrastructure
- 418 district created by the Utah Fairpark Area Investment and Restoration District
- 419 created in Section 11-70-201;
- 420 (iii) the same as that term is defined in Section 63H-1-102, for a public infrastructure
- 421 district created by the military installation development authority created in
- 422 Section 63H-1-201;
- 423 (iv) for any public infrastructure district created by a development authority, any
- 424 infrastructure, utilities, improvements, facilities, buildings, or remediation that are
- 425 privately owned and benefit the public; and
- 426 (v) for a public infrastructure district to which tax increment revenue is pledged or
- 427 distributed, any publicly or privately owned infrastructure, utilities,
- 428 improvements, facilities, buildings, or remediation that is a permitted use of the
- 429 tax increment revenue.
- 430 (15)(a) "Tax increment revenue" means the difference between the tax revenue
- 431 generated from or within a specific area and the revenue that would be generated if a
- 432 base taxable value were used.
- 433 (b) "Tax increment revenue" includes any concept substantially the same as the
- 434 definition in Subsection (15)(a), regardless of the name of the concept.
- 435 Section 8. Section **17D-4-203** is amended to read:
- 436 **17D-4-203 (Effective 05/06/26). Public infrastructure district powers.**

- 437 (1) A public infrastructure district has all of the authority conferred upon a special district
438 under Section 17B-1-103.
- 439 (2) A public infrastructure district may:
- 440 (a) issue negotiable bonds to pay:
- 441 (i) all or part of the costs of acquiring, acquiring an interest in, improving, or
442 extending any of the improvements, facilities, or property allowed under Section
443 11-14-103;
- 444 (ii) capital costs of improvements in an energy assessment area, as defined in Section
445 11-42a-102, and other related costs, against the funds that the public infrastructure
446 district will receive because of an assessment in an energy assessment area;
- 447 (iii) public improvements related to the provision of housing;
- 448 (iv) capital costs related to public transportation;
- 449 (v) for a public infrastructure district that is within or adjacent to a housing and
450 transit reinvestment zone described in Title 63N, Chapter 3, Part 6, Housing and
451 Transit Reinvestment Zone Act, any and all costs to finance any public or
452 privately owned improvements, which, in the discretion of the board of the public
453 infrastructure district, promote the objectives described in Section 63N-3-603.1;
- 454 (vi) the cost of acquiring or financing public infrastructure and improvements;
- 455 (vii) for a public infrastructure district that is a subsidiary of or created by the Utah
456 Inland Port Authority, the costs associated with a remediation project, as defined
457 in Section 11-58-102;
- 458 (viii) for a convention center public infrastructure district that is within or adjacent to
459 a convention center reinvestment zone as defined in Section 63N-3-602, any or all
460 of the costs to finance any public or privately owned improvements, including
461 convention center-related improvements and arena improvements, which, in the
462 discretion of the board of a convention center public infrastructure district,
463 promote the objectives of the convention center reinvestment zone, as described in
464 Section 63N-3-603.1;
- 465 (ix) for a convention center public infrastructure district, the costs of financing a
466 convention center revitalization project, as the term is defined in Section
467 63N-3-602;
- 468 (x) for a convention center public infrastructure district in a capital city that is within
469 or adjacent to a convention center reinvestment zone in a capital city, as defined in
470 Section 63N-3-602, any or all of the costs to financing any publicly owned

- 471 improvements, including the cost of financing a convention center revitalization
472 project in a capital city, as defined in Section 63N-3-602, convention
473 center-related improvements, and publicly or privately owned improvements that
474 directly serve the convention center, which, in the discretion of the board of the
475 convention center public infrastructure district in a capital city, promote the
476 objectives of the convention center reinvestment zone in a capital city, as
477 described in Section 63N-3-603.1; and
- 478 (xi) for a convention center public infrastructure district in a capital city that is within
479 a capital city revitalization zone project area, as defined in Section 63N-3-1401,
480 any allowed uses of funds or revenue provided for under Section 59-12-402.5,
481 including eligible expenses consistent with the terms of the participation
482 agreement, except that a convention center public infrastructure district in a
483 capital city may not issue negotiable bonds serviced by the revitalization tax under
484 Section 59-12-402.5 for privately owned improvements for more than the
485 maximum dollar amount described in the participation agreement.
- 486 (b) enter into an interlocal agreement in accordance with Title 11, Chapter 13, Interlocal
487 Cooperation Act, provided that the interlocal agreement may not expand the powers
488 of the public infrastructure district, within the limitations of Title 11, Chapter 13,
489 Interlocal Cooperation Act, without the consent of the creating entity;
- 490 (c) notwithstanding any other provision in code, acquire completed or partially
491 completed improvements, including related design and consulting services and
492 related work product, for fair market value as reasonably determined by:
- 493 (i) the board;
- 494 (ii) the creating entity, if required in the governing document; or
- 495 (iii) a surveyor or engineer that a public infrastructure district employs or engages to
496 perform the necessary engineering services for and to supervise the construction
497 or installation of the improvements;
- 498 (d) contract with the creating entity for the creating entity to provide administrative
499 services on behalf of the public infrastructure district, when agreed to by both parties,
500 in order to achieve cost savings and economic efficiencies, at the discretion of the
501 creating entity;
- 502 (e) for a public infrastructure district created by a development authority, or for a public
503 infrastructure district created by a municipality and located in an urban renewal
504 project area that includes some or all of an inactive industrial site:

- 505 (i)(A) operate and maintain public infrastructure and improvements the district
506 acquires or finances; and
- 507 (B) use fees, assessments, or taxes to pay for the operation and maintenance of
508 those public infrastructure and improvements; and
- 509 (ii) issue bonds under Title 11, Chapter 42, Assessment Area Act; and
- 510 (f) for a public infrastructure district that is a subsidiary of or created by the Utah Inland
511 Port Authority, pay for costs associated with a remediation project, as defined in
512 Section 11-58-102, of the Utah Inland Port Authority.
- 513 (3) A public infrastructure district created by the Utah Fairpark Area Investment and
514 Restoration District, created in Section 11-70-201, may:
- 515 (a) pay for the cost of the development and construction of a qualified stadium, as
516 defined in Section 11-70-101; and
- 517 (b) pay for the cost of public infrastructure and improvements.
- 518 Section 9. Section **17D-4-204** is amended to read:
- 519 **17D-4-204 (Effective 05/06/26). Relation to other local entities.**
- 520 (1) Notwithstanding the creation of a public infrastructure district, the creating entity and
521 any other public entity, as applicable, retains all of the entity's authority over all zoning,
522 planning, design specifications and approvals, and permitting within the public
523 infrastructure district.
- 524 (2) The inclusion of property within the boundaries of a public infrastructure district does
525 not preclude the inclusion of the property within any other special district.
- 526 (3)(a) All infrastructure that is connected to another public entity's system:
- 527 (i) belongs to that public entity, regardless of inclusion within the boundaries of a
528 public infrastructure district, unless the public infrastructure district and the public
529 entity otherwise agree; and
- 530 (ii) shall comply with the design, inspection requirements, and other standards of the
531 public entity.
- 532 (b) A public infrastructure district shall convey or transfer the infrastructure described in
533 Subsection (3)(a) free of liens or financial encumbrances to the public entity at no
534 cost to the public entity.
- 535 (4)(a) No public entity or private person shall receive funds from any portion of a public
536 infrastructure district's property tax revenue without a resolution of the public
537 infrastructure district's board authorizing the public entity or private person to receive
538 the funds.

- 539 (b) Subsection (4)(a) does not apply to the county's expenses related to collecting
540 property tax in accordance with Title 59, Chapter 2, [~~Part 12, Property Tax Act~~] Part
541 13, Collection of Taxes.
- 542 (c) Subsection (4)(a) applies notwithstanding any provision in:
- 543 (i) Title 17C, Limited Purpose Local Government Entities - Community
544 Reinvestment Agency Act;
- 545 (ii) Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act;
- 546 (iii) a statute governing a development authority created under Utah Constitution,
547 Article XI; or
- 548 (iv) a provision of code related to the collection, distribution, or sharing of tax
549 increment revenue, incremental property tax increases, or actions related to the
550 collection, distribution, or sharing of tax increment revenue or incremental
551 property tax increases.

552 Section 10. Section **17E-7-401** is amended to read:

553 **17E-7-401 (Effective 05/06/26). Wildland urban interface evaluation and fees.**

- 554 (1) As used in this section:
- 555 (a) "County officer" means the same as that term is defined in Section 17-66-101.
- 556 (b) "High risk wildland urban interface property" means the same as that term is defined
557 in Section 65A-8-401.
- 558 (c) "Wildland urban interface" means the same as that term is defined in Section [
559 ~~65A-8-401~~] 65A-1-1.
- 560 (d) "Wildland urban interface coordinator" means the same as that term is defined in
561 Section 65A-8-401.
- 562 (2) If evaluation of high risk wildland urban interface property is assigned to a county under
563 Section 65A-8-402:
- 564 (a) the county shall enter into a cooperative agreement with the Division of Forestry,
565 Fire, and State Lands, in accordance with Subsection 65A-8-203(2)(a), which
566 agreement shall address compliance with this Subsection (2) for evaluation and
567 classification of high risk wildland urban interface property; and
- 568 (b) a county officer shall require that a wildland urban interface coordinator representing
569 the county annually evaluate high risk wildland urban interface property within the
570 county in accordance with Section 65A-8-402.
- 571 (3) Beginning January 1, 2026, a county officer shall:
- 572 (a) annually assess a fee:

- 573 (i) against the property owner of high risk wildland urban interface property within
 574 the incorporated and unincorporated portions of the county; and
 575 (ii) in the amount set by the Division of Forestry, Fire, and State Lands under Section
 576 65A-8-402; and
 577 (b)(i) after retaining a portion of the fee under Subsection (3)(b)(ii), transmit the fee
 578 assessed under Subsection (3)(a) to the Division of Forestry, Fire, and State Lands
 579 for deposit into the Utah Wildfire Fund created in Section 65A-8-217; and
 580 (ii) retain that portion of the fee assessed under Subsection (3)(a) necessary to pay
 581 costs incurred by the county in implementing this section, which the county may
 582 include in the county's annual accounting of wildfire prevention, preparedness,
 583 mitigation actions, and associated costs for purposes of Subsection
 584 65A-8-203(4)(c).
 585 (4) A county may hold a political subdivision lien on high risk wildland urban interface
 586 property for a fee that is past due by following the procedures in Sections 17B-1-902
 587 and 17B-1-902.1, as if the county is a special district.

588 Section 11. Section **26B-1-436**, which is renumbered from Section 26B-2-124.1 is renumbered
 589 and amended to read:

590 **[26B-2-124.1] 26B-1-436 (Effective 05/06/26). Congregate Care Advisory**

591 **Committee.**

- 592 (1) Terms defined in Section 26B-2-101 apply to this section.
 593 (2) As used in this section:
 594 (a) "Committee" means the Congregate Care Advisory Committee created in Section
 595 26B-1-204.
 596 (b) "Level of congregate care" means a designation of:
 597 (i) "standard congregate care," as defined by the office, in consultation with the
 598 committee; or
 599 (ii) "intensive congregate care," as defined by the office, in consultation with the
 600 committee.
 601 (c) "Minimum safety requirements" means, with respect to a level of congregate care,
 602 the set of minimum required policies, procedures, staffing, programming, or other
 603 elements of the program that the office, in consultation with the committee,
 604 determines are necessary for a program of that particular level to safely serve a child
 605 who qualifies for admittance under the program's admissions criteria.
 606 (d) "Physician" means an individual who is licensed under Title 58, Chapter 67, Utah

607 Medical Practice Act, or Title 58, Chapter 68, Utah Osteopathic Medical Practice Act.

608 (e) "Risk factors" means the same as that term is defined in Section 26B-1-124.

609 ~~[(2)]~~ (3) The committee shall be composed of eight members, who the office appoints, as
610 follows:

611 (a) a physician who is licensed under Title 58, Chapter 67, Utah Medical Practice Act, or
612 Title 58, Chapter 68, Utah Osteopathic Medical Practice Act;

613 (b) a pediatrician who:

614 (i) has experience working with children in behavioral health; and

615 (ii) is licensed under Title 58, Chapter 67, Utah Medical Practice Act, or Title 58,
616 Chapter 68, Utah Osteopathic Medical Practice Act;

617 (c) a psychologist who is licensed under Title 58, Chapter 61, Psychologist Licensing
618 Act;

619 (d) a marriage and family therapist who is licensed under Title 58, Chapter 60, Mental
620 Health Professional Practice Act;

621 (e) two licensed therapists who:

622 (i) have experience working in congregate care programs, as defined in Section
623 26B-2-101; and

624 (ii) are licensed under Title 58, Chapter 60, Mental Health Professional Practice Act;

625 (f) a licensed therapist who:

626 (i) has experience working in juvenile justice; and

627 (ii) is licensed under Title 58, Chapter 60, Mental Health Professional Practice Act;
628 and

629 (g) a community representative who the office designates and who has experience in the
630 congregate care industry as:

631 (i) an individual who has been an admitted child at a congregate care program;

632 (ii) a parent or guardian of a child who has been an admitted child at a congregate
633 care program; or

634 (iii) a current or former owner or staff member of a congregate care program.

635 ~~[(3)]~~ (4) The office is authorized to and shall, in consultation with the committee:

636 (a) define the levels of congregate care;

637 (b) in accordance with Subsection ~~[(4)]~~ (5), for each defined level of congregate care,
638 adopt by rule a set of applicable minimum safety requirements; and

639 (c) for each application for licensure or renewal of licensure:

640 (i) review and consider the applicant's proposed admissions criteria;

- 641 (ii) deny a program's proposed admissions criteria if the criteria:
- 642 (A) are inconsistent with the definitions of the levels of care made [~~pursuant to~~] in
- 643 accordance with Subsection [~~(3)(a)~~] (4)(a); or
- 644 (B) would fail to preclude the admittance of a child for whom the program is not
- 645 designed to address;
- 646 (iii) approve a program's proposed admissions criteria if the criteria are not denied
- 647 under Subsection [~~(3)(e)(ii)~~] (4)(c)(ii); and
- 648 (d) designate the program as a standard congregate care program or an intensive
- 649 congregate care program, based on the program's approved admissions criteria.
- 650 [(4)] (5) The minimum safety requirements under Subsection [~~(3)(b)~~] (4)(b) shall describe
- 651 the minimum operating and safety practices that a program of that level of congregate
- 652 care shall maintain, in terms of:
- 653 (a) services;
- 654 (b) programming;
- 655 (c) facilities;
- 656 (d) staffing;
- 657 (e) policies;
- 658 (f) procedures; or
- 659 (g) any other element or characteristic of a congregate care program that the office, in
- 660 consultation with the committee, determines impacts the safety of the children who
- 661 are admitted.
- 662 [(5)] (6) A majority of the members of the committee constitutes a quorum, and a vote of the
- 663 majority of the members present constitutes an action of the committee.
- 664 [(6)] (7) The director of the division shall appoint a chair from the committee's membership.
- 665 [(7)] (8)(a) The committee shall meet at least monthly until the office, in consultation
- 666 with the committee, has:
- 667 (i) defined the levels of congregate care programs [~~pursuant to~~] in accordance with
- 668 Subsection [~~(3)(a)~~] (4)(a); and
- 669 (ii) established applicable minimum safety requirements [~~pursuant to~~] in accordance
- 670 with Subsection [~~(3)(b)~~] (4)(b).
- 671 (b) The committee shall meet at least once per quarter after the completion of
- 672 Subsections [~~(7)(a)(i)~~] (8)(a)(i) and (ii).
- 673 [(8)] (9) A member of the committee may not receive compensation or benefits for the
- 674 member's service but may receive per diem reimbursement and travel expenses in

675 accordance with:

676 (a) Section 63A-3-106;

677 (b) Section 63A-3-107; and

678 (c) rules made by the Division of Finance [~~pursuant to~~] in accordance with Section
679 63A-3-106 or 63A-3-107.

680 [~~(9)~~] (10) The division shall provide staffing to support the committee.

681 [~~(10)~~] (11) The office shall make rules in accordance with Title 63G, Chapter 3, Utah
682 Administrative Rulemaking Act, to implement and enforce this section.

683 Section 12. Section **26B-2-124** is amended to read:

684 **26B-2-124 (Effective 05/06/26). Congregate care program requirements --**

685 **Admissions criteria -- Costs incurred at health care facilities.**

686 (1) As used in this section:

687 (a) "Admissions criteria" means the risk factors that must be present in the life of a child
688 in order for a congregate care program to admit the child to the program.

689 (b) "Approved admissions criteria" means the admissions criteria that the division has
690 approved [~~pursuant to~~] in accordance with Section [~~26B-2-124.1~~] 26B-1-436.

691 (c) "Critical incident" means an occurrence of any of the following:

692 (i) a self-harm, or a suicide emergency, as defined in Section 78B-4-516;

693 (ii) a practice that is prohibited under Section 26B-2-123;

694 (iii) a restraint, seclusion, or emergency safety intervention under Section 26B-2-123
695 occurring at the program, whether it:

696 (A) complies with Section 26B-2-123; or

697 (B) fails to comply with Section 26B-2-123;

698 (iv) a child's request for medical attention, except:

699 (A) medical attention that is part of the child's treatment plan; or

700 (B) when the medical attention requested does not require professional attention;

701 (v) a denial or an unreasonable delay of required medical attention to a child in the
702 program;

703 (vi) an admittance or a transport of a child in the program to or from a medical
704 facility;

705 (vii) an incident or allegation of abuse or harm to a child while in the program;

706 (viii) an unauthorized departure or attempted unauthorized departure of a child from
707 the program;

708 (ix) a use of force, coercion, or deception in transporting a child to or from the

- 709 program, unless the program did not conduct or pay for the transport and:
- 710 (A) the program does not know about the use of force, coercion, or deception; or
- 711 (B) if the alleged use of force, coercion, or deception has been reported to the
- 712 division or to the Division of Child and Family Services;
- 713 (x) a child in the program who is in crisis;
- 714 (xi) a police report or investigation involving:
- 715 (A) a child; or
- 716 (B) an individual who has had access to the program;
- 717 (xii) a physical condition of the program's facility that jeopardizes the health, safety,
- 718 or well-being of a child; and
- 719 (xiii) any additional occurrence or condition that the division defines as a critical
- 720 incident in rule.
- 721 (d) "Disruption plan" means instructions and a predetermined protocol, specific to an
- 722 individual child, that a congregate care program implements:
- 723 (i) if the child:
- 724 (A) is in crisis; or
- 725 (B) stops receiving services at a congregate care program; or
- 726 (ii) for transporting a child to:
- 727 (A) a parent or guardian;
- 728 (B) another congregate care program; or
- 729 (C) a health care facility, as that term is defined in Section 78B-3-403, except for
- 730 preventative or non-emergency health care.
- 731 (e) "Qualified candidate" means, for an individual congregate care program's approved
- 732 admissions criteria, a child who meets the program's approved admissions criteria.
- 733 (f)(i) "Risk factors" means objectively identifiable characteristics, elements, or a
- 734 combination of characteristics or elements of a child's life that, if present,
- 735 evidence an ongoing criminogenic, emotional, or behavioral concern that a
- 736 congregate care program can safely address.
- 737 (ii) "Risk factors" include:
- 738 (A) diagnoses defined in the most recent edition of the Diagnostic and Statistical
- 739 Manual of Mental Disorders of the American Psychiatric Association; and
- 740 (B) any other characteristic, element, or combination of characteristics or elements
- 741 of a child's life that the office, in consultation with the committee, establishes
- 742 by rule.

- 743 (2) For purposes of this section, congregate care program, as defined in Section 26B-2-101,
744 does not include a youth shelter, youth receiving center, or any other short-term or
745 temporary setting for children.
- 746 (3) Notwithstanding any provision of this part, a congregate care program may not admit a
747 child who the program knew or should have known the program is unqualified or unable
748 to:
- 749 (a) safely serve; and
 - 750 (b) protect from reasonably foreseeable harm.
- 751 (4) A congregate care program shall:
- 752 (a) for each child who is admitted to the program:
 - 753 (i) collect and maintain:
 - 754 (A) contact information for each individual who the child's parent, guardian, or
 - 755 sending government or private agency identifies as an authorized contact; and
 - 756 (B) accurate contact information for the child's parent or guardian;
 - 757 (ii) prepare a disruption plan tailored to the child; and
 - 758 (iii) prepare a suicide prevention plan, tailored to the child, and maintained and
759 revised as necessary to maintain the child's safety;
 - 760 (b) develop proposed admissions criteria that, if approved by the office:
 - 761 (i) prescribe with specificity the criteria by which the program shall determine
762 whether a child is a qualified candidate;
 - 763 (ii) are appropriate given the program's facilities, staffing, programming, policies,
764 procedures, and any other elements of the program designed to safely and
765 effectively serve the children who are admitted to the program;
 - 766 (iii) subject to Subsection (3), are the determining criteria against which the program
767 shall consider and determine whether a child is a qualified candidate; and
 - 768 (iv) the program shall utilize to determine whether any child:
 - 769 (A) meets the admissions criteria, and therefore is a qualified candidate for the
770 program; or
 - 771 (B) does not meet the admissions criteria, and therefore is not a qualified
772 candidate for the program;
 - 773 (c) submit proposed admissions criteria in accordance with Subsection (4)(b) with each
774 application for licensure or renewal of licensure;
 - 775 (d) subject to Subsection (5), decline to admit a child who does not meet the program's
776 approved admissions criteria;

- 777 (e) document and report each critical incident no later than one business day after the
778 time at which the incident begins, to:
- 779 (i) the parent or guardian of each child affected by the critical incident; and
 - 780 (ii) the office;
- 781 (f) post a conspicuous notice:
- 782 (i) in a common area that is frequently used and generally accessible to each child
783 who is admitted to the program;
 - 784 (ii) in a bold font that is not less than one inch in height; and
 - 785 (iii) that includes the information and statement described in Subsection (7)(a)(i);
- 786 (g) provide a telephone from which a child in the program, staff, or any other individual
787 may place a direct call to the ombudsman under Section 26B-2-124.2:
- 788 (i) at any time;
 - 789 (ii) without interference;
 - 790 (iii) with sufficient privacy to preclude another individual from hearing the
791 conversation; and
 - 792 (iv) subject to the whistleblower protections under Section 26B-2-124.3; and
- 793 (h) maintain a dedicated business telephone number that directly connects a caller to an
794 individual who:
- 795 (i) is physically present at the congregate care program; and
 - 796 (ii) who has been trained to and will comply with Subsection (6).
- 797 (5) Notwithstanding the other provisions of this section, the department may grant an
798 exception to the admittance requirements of this section for a child who is in the custody
799 of the Division of Child and Family Services or the Division of Juvenile Justice and
800 Youth Services, if the placement is with a program operated by the department or under
801 contract with the department.
- 802 (6) If a child is in crisis, a congregate care program shall:
- 803 (a) notify the child's parent or guardian as soon as reasonably possible but not later than
804 five hours after the time at which the child's state of crisis first begins; and
 - 805 (b) make every reasonable effort to connect a child by telephone to an authorized contact
806 who:
 - 807 (i) attempts to contact the child by calling the program's telephone number described
808 in Subsection (4)(h); and
 - 809 (ii) is an authorized contact under Subsection (4)(a)(i).
- 810 (7)(a) A congregate care program shall provide the following information to the persons

- 811 identified in Subsection (7)(b):
- 812 (i) the name, telephone number, email, and address of the ombudsman established
- 813 under Section 26B-2-124.2, immediately below a statement:
- 814 (A) in bold font that is not less than one inch in height; and
- 815 (B) stating "ANY PERSON WHO HAS A COMPLAINT OR A CONCERN
- 816 REGARDING THIS CONGREGATE CARE PROGRAM MAY CONTACT
- 817 THE CONGREGATE CARE OMBUDSMAN:";
- 818 (ii) a list of the child's authorized contacts, including name, contact information, and
- 819 relationship to the child to:
- 820 (A) the child's parent or guardian;
- 821 (B) any other individual designated by the child's parent or guardian as an
- 822 authorized contact; and
- 823 (C) the ombudsman under Section 26B-2-124.2; and
- 824 (iii) on the list described in Subsection (7)(a)(ii):
- 825 (A) a copy of the division rule regarding a child who is in crisis, made [~~pursuant to~~]
- 826 in accordance with Subsection (12)(a)(iii);
- 827 (B) a notice that the program will notify each authorized contact if the program
- 828 determines that the child is in crisis; and
- 829 (C) a notice that an authorized contact may contact the child by telephone if the
- 830 child is in crisis.
- 831 (b) A congregate care program shall provide the information described in Subsection
- 832 (7)(a) to:
- 833 (i) each child who is admitted to the program;
- 834 (ii) the child's sending government or private agency; and
- 835 (iii) the child's parent or guardian.
- 836 (8) If a child whose parent or guardian resides outside the state leaves a congregate care
- 837 program without following the child's disruption plan, the congregate care program shall:
- 838 (a) notify the parent or guardian, office, and local law enforcement authorities;
- 839 (b) assist the state in locating the child; and
- 840 (c) after the child is located, transport the child:
- 841 (i) to a parent or guardian;
- 842 (ii) back to the program; or
- 843 (iii) to another program.
- 844 (9) A congregate care program may not solicit or accept payment from or on behalf of a

- 845 child, unless:
- 846 (a) the child meets the program's admissions criteria; and
- 847 (b) the child's parent or guardian has executed a contract for the program's services.
- 848 (10)(a) The payment provisions under this Subsection (10) apply if:
- 849 (i) a child is transported to a health care facility; and
- 850 (ii) the child's parent or guardian resides outside the state.
- 851 (b) The payment provisions under this Subsection (10) do not apply to a child who is in
- 852 state custody.
- 853 (c) A health care facility that provides services to a child who was transported from a
- 854 congregate care program to the facility is entitled to payment in accordance with this
- 855 Subsection (10).
- 856 (d)(i) The child's private or public health insurance policy or policies are responsible
- 857 for and shall pay all amounts owed and for which there is coverage.
- 858 (ii) The health care facility shall bill the private or public health insurance policy or
- 859 policies, if any, for which there may be coverage, prior to seeking payment from
- 860 any other person.
- 861 (e) The program at which the child was admitted, if any, immediately prior to
- 862 admittance at the health care facility is liable for and shall pay all amounts owed to
- 863 the health care facility after any insurance payments are received under Subsection
- 864 (10)(d).
- 865 (f)(i) Subject to Subsections (10)(f)(ii) and (iii), if a child is admitted to a health care
- 866 facility for inpatient behavioral health services, the program described in
- 867 Subsection (10)(e) shall pay to the health care facility 70% of the health care
- 868 facility's billed charges for services provided to the child.
- 869 (ii) Notwithstanding Subsection (10)(f)(i), if a health care facility collects payment
- 870 from a public or private insurer for any covered services provided under
- 871 Subsection (10)(f)(i), the health care facility may not collect additional amounts
- 872 for those covered services under Subsection (10)(f)(i).
- 873 (iii) For purposes of the Health Information Portability and Accountability Act,
- 874 disclosure of claim payment information by the health care facility meets the
- 875 definition of payment in 45 C.F.R. Sec. 164.501 and is required under this section
- 876 for the purpose of obtaining reimbursement for the provision of health care or
- 877 engaging in collection activities [~~pursuant to~~] in accordance with 45 C.F.R. Sec.
- 878 164.506(c).

- 879 (g) The residential program at which the child was admitted at the time of admittance to
880 a health care facility is liable for and shall pay all amounts owed under Subsection
881 (10)(c), including the reasonable costs of transport from the health care facility to:
882 (i) the child's home state residence;
883 (ii) another residential or inpatient care facility or program; or
884 (iii) any other lawful destination.
- 885 (h) Nothing in this Subsection (10) may be construed to limit a health care facility's right
886 to collect payment for health care services provided.
- 887 (11) This section does not apply to a guardian that is a state or agency.
- 888 (12) The office shall make rules in accordance with Title 63G, Chapter 3, Utah
889 Administrative Rulemaking Act:
- 890 (a) describing:
- 891 (i) additional mandatory provisions for a disruption plan;
892 (ii) additional mandatory provisions for a discharge plan;
893 (iii) objective criteria that a congregate care program shall apply in determining
894 whether a child is in crisis; and
895 (iv) how a congregate care program shall notify the office when a child begins
896 receiving services;
- 897 (b) defining key terms; and
- 898 (c) establishing rules necessary to administer this section.
- 899 Section 13. Section **26B-4-510** is amended to read:
- 900 **26B-4-510 (Effective 05/06/26). Standing prescription drug orders for an opiate**
901 **antagonist.**
- 902 (1) Notwithstanding Title 58, Chapter 17b, Pharmacy Practice Act, a person licensed under
903 Title 58, Chapter 17b, Pharmacy Practice Act, to dispense an opiate antagonist may
904 dispense the opiate antagonist:
- 905 (a) pursuant to a standing prescription drug order made in accordance with Subsection
906 (2); and
- 907 (b) without any other prescription drug order from a person licensed to prescribe an
908 opiate antagonist.
- 909 (2) A physician who is licensed to prescribe an opiate antagonist, including a physician
910 acting in the physician's capacity as an employee of the department, or a medical
911 director of a local health department, as defined in Section [~~26B-4-512~~] 26A-1-102, may
912 issue a standing prescription drug order authorizing the dispensing of the opiate

- 913 antagonist under Subsection (1) in accordance with a protocol that:
- 914 (a) limits dispensing of the opiate antagonist to:
- 915 (i) an individual who is at increased risk of experiencing an opiate-related drug
- 916 overdose event;
- 917 (ii) a family member of, friend of, or other person, including a person described in
- 918 Subsections 26B-4-512(1)(a)(i)(A) through (1)(a)(i)(F), that is in a position to
- 919 assist an individual who is at increased risk of experiencing an opiate-related drug
- 920 overdose event; or
- 921 (iii) an overdose outreach provider for:
- 922 (A) furnishing to an individual who is at increased risk of experiencing an
- 923 opiate-related drug overdose event, or to a family member of, friend of, or
- 924 other individual who is in a position to assist an individual who is at increased
- 925 risk of experiencing an opiate-related drug overdose event, as provided in
- 926 Section 26B-4-511; or
- 927 (B) administering to an individual experiencing an opiate-related drug overdose
- 928 event;
- 929 (b) requires the physician to specify the persons, by professional license number,
- 930 authorized to dispense the opiate antagonist;
- 931 (c) requires the physician to review at least annually the dispensing practices of those
- 932 authorized by the physician to dispense the opiate antagonist;
- 933 (d) requires those authorized by the physician to dispense the opiate antagonist to make
- 934 and retain a record of each person to whom the opiate antagonist is dispensed, which
- 935 shall include:
- 936 (i) the name of the person;
- 937 (ii) the drug dispensed; and
- 938 (iii) other relevant information; and
- 939 (e) is approved by the Division of Professional Licensing within the Department of
- 940 Commerce by administrative rule made in accordance with Title 63G, Chapter 3,
- 941 Utah Administrative Rulemaking Act.

942 Section 14. Section **26B-4-1001** is amended to read:

943 **26B-4-1001 (Effective 05/06/26). Definitions.**

944 As used in this part:

- 945 (1) "Correctional facility" means a facility operated to house inmates in a secure or
- 946 nonsecure setting:

- 947 (a) by the Department of Corrections; or
948 (b) under a contract with the Department of Corrections.
- 949 (2) "Cross-sex hormone treatment" means administering, prescribing, or supplying for
950 effectuating or facilitating an individual's attempted sex change:
951 (a) to an individual whose biological sex at birth is female, a dose of testosterone or
952 other androgens at levels above those normally found in an individual whose
953 biological sex at birth is female; or
954 (b) to an individual whose biological sex at birth is male, a dose of estrogen or a
955 synthetic compound with estrogenic activity or effect at levels above those normally
956 found in an individual whose biological sex at birth is male.
- 957 (3) "Division" means the Division of Correctional Health Services.
- 958 [~~(3)~~] (4) "Health care facility" means the same as that term is defined in Section 26B-2-201.
- 959 [~~(4)~~] (5) "Inmate" means an individual who is:
960 (a) committed to the custody of the Department of Corrections; and
961 (b) housed at a correctional facility or at a county jail at the request of the Department of
962 Corrections.
- 963 [~~(5)~~] (6) "Medical monitoring technology" means a device, application, or other technology
964 that can be used to improve health outcomes and the experience of care for patients,
965 including evidence-based clinically evaluated software and devices that can be used to
966 monitor and treat diseases and disorders.
- 967 (7) "Medication assisted treatment" means the use of a prescribed medication approved by
968 the Food and Drug Administration, such as buprenorphine, methadone, or naltrexone, to
969 treat substance use withdrawal symptoms or an opioid use disorder.
- 970 [~~(6)~~] (8)(a) "Primary sex characteristic surgical procedure" means any of the following if
971 done for the purpose of effectuating or facilitating an individual's attempted sex
972 change:
973 (i) for an individual whose biological sex at birth is male, castration, orchiectomy,
974 penectomy, vaginoplasty, or vulvoplasty;
975 (ii) for an individual whose biological sex at birth is female, hysterectomy,
976 oophorectomy, metoidioplasty, or phalloplasty; or
977 (iii) any surgical procedure that is related to or necessary for a procedure described in
978 Subsection [~~(6)(a)(i)~~] (8)(a)(i) or (ii), that would result in the sterilization of an
979 individual who is not sterile.
- 980 (b) "Primary sex characteristic surgical procedure" does not include:

- 981 (i) surgery or other procedures or treatments performed on an individual who:
- 982 (A) is born with external biological sex characteristics that are irresolvably
- 983 ambiguous;
- 984 (B) is born with 46, XX chromosomes with virilization;
- 985 (C) is born with 46, XY chromosomes with undervirilization;
- 986 (D) has both ovarian and testicular tissue; or
- 987 (E) has been diagnosed by a physician, based on genetic or biochemical testing,
- 988 with a sex development disorder characterized by abnormal sex chromosome
- 989 structure, sex steroid hormone production, or sex steroid hormone action for a
- 990 male or female; or
- 991 (ii) removing a body part:
- 992 (A) because the body part is cancerous or diseased; or
- 993 (B) for a reason that is medically necessary, other than to effectuate or facilitate an
- 994 individual's attempted sex change.
- 995 [~~(7)~~] (9)(a) "Secondary sex characteristic surgical procedure" means any of the following
- 996 if done for the purpose of effectuating or facilitating an individual's attempted sex
- 997 change:
- 998 (i) for an individual whose biological sex at birth is male, breast augmentation
- 999 surgery, chest feminization surgery, or facial feminization surgery; or
- 1000 (ii) for an individual whose biological sex at birth is female, mastectomy, breast
- 1001 reduction surgery, chest masculinization surgery, or facial masculinization surgery.
- 1002 (b) "Secondary sex characteristic surgical procedure" does not include:
- 1003 (i) surgery or other procedures or treatments performed on an individual who:
- 1004 (A) is born with external biological sex characteristics that are irresolvably
- 1005 ambiguous;
- 1006 (B) is born with 46, XX chromosomes with virilization;
- 1007 (C) is born with 46, XY chromosomes with undervirilization;
- 1008 (D) has both ovarian and testicular tissue; or
- 1009 (E) has been diagnosed by a physician, based on genetic or biochemical testing,
- 1010 with a sex development disorder characterized by abnormal sex chromosome
- 1011 structure, sex steroid hormone production, or sex steroid hormone action for a
- 1012 male or female; or
- 1013 (ii) removing a body part:
- 1014 (A) because the body part is cancerous or diseased; or

1015 (B) for a reason that is medically necessary, other than to effectuate or facilitate an
1016 individual's attempted sex change.

1017 (10) "Substance use disorder" means the same as that term is defined in the current edition
1018 of the Diagnostic and Statistical Manual of Mental Disorders published by the American
1019 Psychiatric Association.

1020 (11) "Telehealth psychiatric consultation" means the same as that term is defined in Section
1021 26B-1-328.

1022 [(8)] (12) "Terminally ill" means the same as that term is defined in Section 31A-36-102.

1023 Section 15. Section **26B-4-1004**, which is renumbered from Section 26B-4-903 is renumbered
1024 and amended to read:

1025 **[26B-4-903] 26B-4-1004 (Effective 05/06/26). Electronic health record system**
1026 **study.**

1027 (1) On or before June 30, 2025, the department shall convene a working group to study and
1028 develop recommendations regarding the electronic health record system used in
1029 connection with providing inmates with comprehensive health care, including:

1030 (a) identification of the department's electronic health record system requirements;

1031 (b) an analysis of what features of an electronic health record system are needed to
1032 maximize the implementation, effectiveness, and efficiency of the waiver described
1033 in Section 26B-3-217; and

1034 (c) a determination of whether the department's current electronic health record system
1035 meets the requirements and includes the features identified under Subsections (1)(a)
1036 and (b).

1037 (2) The working group described in Subsection (1) shall include department staff as
1038 determined by the director.

1039 (3) The working group shall provide recommendations regarding the electronic health
1040 record system to the Health and Human Services Interim Committee on or before the
1041 date of the committee's meeting in November 2025.

1042 Section 16. Section **26B-4-1005**, which is renumbered from Section 26B-4-904 is renumbered
1043 and amended to read:

1044 **[26B-4-904] 26B-4-1005 (Effective 05/06/26). Staffing -- Reporting.**

1045 (1)(a) Except as provided in Subsection (1)(b), the department shall contract with
1046 psychiatrists to ensure that all correctional psychiatric positions are filled.

1047 (b) If all correctional psychiatric positions are filled by internal staff for six continuous
1048 months:

- 1049 (i) the department shall submit a certification of that fact to the Health and Human
 1050 Services Interim Committee; and
- 1051 (ii) the department is exempt from the requirement in Subsection (1)(a) for a period
 1052 of 24 months from the date the certification is submitted to the Health and Human
 1053 Services Interim Committee.
- 1054 (2) On or before September 1 each year, the department shall provide a report to the Health
 1055 and Human Services Interim Committee that includes, for the fiscal year immediately
 1056 preceding the report:
- 1057 (a) a description of the staff positions responsible for providing comprehensive health
 1058 care to inmates, including an identification of any staff position that was open for
 1059 more than half of the preceding fiscal year;
- 1060 (b) the average time after admission for an inmate to receive:
- 1061 (i) an initial health assessment;
- 1062 (ii) a mental health evaluation; and
- 1063 (iii) an oral examination by a dentist;
- 1064 (c) the number of inmates who did not receive an initial health assessment within seven
 1065 days after admission;
- 1066 (d) the number of inmates who did not receive a mental health evaluation within 30 days
 1067 after admission;
- 1068 (e) the number of inmates who did not receive an oral examination by a dentist within 30
 1069 days after admission;
- 1070 (f) the average time for an inmate to have a face-to-face encounter with department staff
 1071 after the inmate submits a health care request; and
- 1072 (g) the number of inmates who did not have a face-to-face encounter with department
 1073 staff within 24 hours after the inmate submitted a health care request.

1074 Section 17. Section **26B-4-1006**, which is renumbered from Section 26B-4-1102 is renumbered
 1075 and amended to read:

1076 **[26B-4-1102] 26B-4-1006 (Effective 05/06/26). Substance use disorder screening.**

- 1077 (1) Within 30 days after an inmate is committed to the custody of the Department of
 1078 Corrections, the division shall use an evidence-based screening tool to screen the inmate
 1079 for substance use disorders.
- 1080 (2) If the screening described in Subsection (1) indicates the presence of a substance use
 1081 disorder, the division, in coordination with the correctional facility where the inmate is
 1082 housed, and as appropriate and available, may:

- 1083 (a) make medication assisted treatment available to the inmate; and
1084 (b) place the inmate in programs designed to assist individuals with a substance use
1085 disorder.
- 1086 (3) Before October 1 each year, the division shall provide a report to the Health and Human
1087 Services Interim Committee regarding actions taken [~~pursuant to~~] in accordance with this
1088 section in the preceding fiscal year, including:
- 1089 (a) the number of inmates who were screened;
1090 (b) the number of inmates whose screening indicated the presence of a substance use
1091 disorder; and
1092 (c) of the inmates whose screening indicated the presence of a substance use disorder,
1093 the number of inmates who received medication assisted treatment.

1094 Section 18. Section **32B-7-202** is amended to read:

1095 **32B-7-202 (Effective 05/06/26). General operational requirements for**
1096 **off-premise beer retailer.**

- 1097 (1)(a) An off-premise beer retailer or staff of the off-premise beer retailer shall comply
1098 with the provisions of this title and any applicable rules made by the commission.
1099 [~~(2)~~] (b) Failure to comply with this section may result in a suspension or revocation of a
1100 local license and, on or after July 1, 2018, disciplinary action in accordance with
1101 Chapter 3, Disciplinary Actions and Enforcement Act.
- 1102 [~~(3)~~] (2)(a)(i) An off-premise beer retailer may not purchase, acquire, possess for the
1103 purpose of resale, or sell beer, except beer that the off-premise beer retailer
1104 lawfully purchases from:
- 1105 (A) a beer wholesaler licensee; or
1106 (B) a small brewer that manufactures the beer.
- 1107 (ii) A violation of Subsection (2)(a) is a class A misdemeanor.
- 1108 (b)(i) If an off-premise beer retailer purchases beer under this Subsection (2) from a
1109 beer wholesaler licensee, the off-premise beer retailer shall purchase beer only
1110 from a beer wholesaler licensee who is designated by the manufacturer to sell beer
1111 in the geographical area in which the off-premise beer retailer is located, unless an
1112 alternate wholesaler is authorized by the department to sell to the off-premise beer
1113 retailer as provided in Section 32B-13-301.
- 1114 (ii) A violation of Subsection (2)(b) is a class B misdemeanor.
- 1115 [~~(4)~~] (3) An off-premise beer retailer may not possess, sell, offer for sale, or furnish beer in a
1116 container larger than two liters.

- 1117 ~~[(5)]~~ (4)(a) Staff of an off-premise beer retailer, while on duty, may not:
- 1118 (i) consume an alcoholic product; or
- 1119 (ii) be intoxicated.
- 1120 (b) A minor may not sell beer on the licensed premises of an off-premise beer retailer
- 1121 unless:
- 1122 (i) the sale is done under the supervision of a person 21 years old or older who is on
- 1123 the licensed premises; and
- 1124 (ii) the minor is at least 16 years old.
- 1125 ~~[(6)]~~ (5) An off-premise beer retailer may not sell, offer for sale, or furnish an alcoholic
- 1126 product to:
- 1127 (a) a minor;
- 1128 (b) a person actually, apparently, or obviously intoxicated;
- 1129 (c) a known interdicted person; or
- 1130 (d) a known habitual drunkard.
- 1131 ~~[(7)]~~ (6)(a) Subject to the other provisions of this Subsection (6), an off-premise beer
- 1132 retailer shall:
- 1133 (i) display all beer accessible by and visible to a patron in no more than two locations
- 1134 on the retail sales floor, each of which is:
- 1135 (A) a display cabinet, cooler, aisle, floor display, or room where beer is the only
- 1136 beverage displayed; and
- 1137 (B) not adjacent to a display of nonalcoholic beverages, unless the location is a
- 1138 cooler with a door from which the nonalcoholic beverages are not accessible,
- 1139 or the beer is separated from the display of nonalcoholic beverages by a display
- 1140 of one or more nonbeverage products or another physical divider; and
- 1141 (ii) display a sign in the area described in Subsection (6)(a)(i) that:
- 1142 (A) is prominent;
- 1143 (B) is easily readable by a consumer;
- 1144 (C) meets the requirements for format established by the commission by rule; and
- 1145 (D) reads in print that is no smaller than .5 inches, bold type, "These beverages
- 1146 contain alcohol. Please read the label carefully."
- 1147 (b) Notwithstanding Subsection (6)(a), a nonalcoholic beer may be displayed with beer
- 1148 if the nonalcoholic beer is labeled, packaged, or advertised as a nonalcoholic beer.
- 1149 (c) The requirements of this Subsection (6) apply to beer notwithstanding that it is
- 1150 labeled, packaged, or advertised as:

- 1151 (i) a malt cooler; or
- 1152 (ii) a beverage that may provide energy.
- 1153 (d) A violation of this Subsection (6) is an infraction.
- 1154 (e)(i) Except as provided in Subsection (6)(e)(ii), the provisions of Subsection
- 1155 (6)(a)(i) apply on and after May 9, 2017.
- 1156 (ii) For a beer retailer that operates two or more off-premise beer retailers, the
- 1157 provisions of Subsection (6)(a)(i) apply on and after August 1, 2017.
- 1158 ~~[(8)]~~ (7)(a) Staff of an off-premise beer retailer who directly supervises the sale of beer
- 1159 or who sells beer to a patron for consumption off the premises of the off-premise beer
- 1160 retailer shall wear a unique identification badge:
- 1161 (i) on the front of the staff's clothing;
- 1162 (ii) visible above the waist;
- 1163 (iii) bearing the staff's:
- 1164 (A) first or last name;
- 1165 (B) initials; or
- 1166 (C) unique identification in letters or numbers; and
- 1167 (iv) with the number or letters on the unique identification badge being sufficiently
- 1168 large to be clearly visible and identifiable while engaging in or directly
- 1169 supervising the retail sale of beer.
- 1170 (b) An off-premise beer retailer shall make and maintain a record of each current staff's
- 1171 unique identification badge assigned by the off-premise beer retailer that includes the
- 1172 staff's:
- 1173 (i) full name;
- 1174 (ii) address; and
- 1175 (iii)(A) driver license number; or
- 1176 (B) similar identification number.
- 1177 (c) An off-premise beer retailer shall make available a record required to be made or
- 1178 maintained under this Subsection (7) for immediate inspection by:
- 1179 (i) a peace officer;
- 1180 (ii) a representative of the local authority that issues the off-premise beer retailer
- 1181 license; or
- 1182 (iii) for an off-premise beer retailer state license, a representative of the commission
- 1183 or department.
- 1184 (d) A local authority may impose a fine of up to \$250 against an off-premise beer

- 1185 retailer that does not comply or require its staff to comply with this Subsection (7).
- 1186 [~~(9)~~] (8)(a) An off-premise beer retailer may sell, offer for sale, or furnish beer:
- 1187 (i) at a drive-through window;
- 1188 (ii) at a drive-up loading area, if the drive-up loading area is contiguous to the
- 1189 off-premise beer retailer's licensed premises; or
- 1190 (iii) subject to Subsection (8)(b), at a designated parking stall.
- 1191 (b)(i) An off-premise beer retailer shall ensure that a parking stall described in
- 1192 Subsection (8)(a)(iii) is:
- 1193 (A) located on property that the off-premise beer retailer owns or has a legal right
- 1194 to occupy;
- 1195 (B) designated for picking up pre-ordered items from the off-premise beer retailer;
- 1196 and
- 1197 (C) labeled in a conspicuous manner that communicates the purpose described in
- 1198 Subsection (8)(b)(ii).
- 1199 (ii) An off-premise beer retailer may not sell, offer for sale, or furnish beer at a
- 1200 designated parking stall described in Subsection (8)(a)(iii) unless:
- 1201 (A) the off-premise beer retailer ensures that the individual purchasing the beer
- 1202 purchases the beer before parking in the designated parking stall;
- 1203 (B) the off-premise beer retailer delivers the beer directly from the off-premise
- 1204 beer retailer's licensed premises to the designated parking stall;
- 1205 (C) at the designated parking stall, staff of the off-premise beer retailer verifies the
- 1206 purchaser's age in accordance with Section 32B-1-407; and
- 1207 (D) the off-premise beer retailer maintains video surveillance of the designated
- 1208 parking stall.
- 1209 (c) Nothing in this Subsection (8) modifies the other requirements of this section.
- 1210 (d) Staff of an off-premise beer retailer that sells, offers for sale, or furnishes beer in
- 1211 accordance with this Subsection (8) shall comply with the training requirements
- 1212 described in Section 32B-1-703.
- 1213 [~~(10)~~] (9) An off-premise beer retailer may not on the licensed premises:
- 1214 (a) engage in or permit any form of:
- 1215 (i) gambling, as defined in Section 76-9-1401; or
- 1216 (ii) fringe gambling, as defined in Section 76-9-1401;
- 1217 (b) have any fringe gaming device, video gaming device, or gambling device or record
- 1218 as defined in Section 76-9-1401; or

1219 (c) engage in or permit a contest, game, gaming scheme, or gaming device that requires
1220 the risking of something of value for a return or for an outcome when the return or
1221 outcome is based upon an element of chance, excluding the playing of an amusement
1222 device that confers only an immediate and unrecorded right of replay not
1223 exchangeable for value.

1224 [~~(H)~~] (10) An off-premise beer retailer may not knowingly allow a person on the licensed
1225 premises to, in violation of Title 58, Chapter 37, Utah Controlled Substances Act, or
1226 Chapter 37a, Utah Drug Paraphernalia Act:

- 1227 (a) sell, distribute, possess, or use a controlled substance, as defined in Section 58-37-2;
1228 or
1229 (b) use, deliver, or possess, with the intent to deliver, drug paraphernalia, as defined in
1230 Section 58-37a-3.

1231 [~~(H2)~~] (11) An off-premise beer retailer may not sell, offer for sale, or furnish a beer that is
1232 intended to be frozen and consumed in a manner other than as a beverage, including beer
1233 in the form of a freeze pop, popsicle, ice cream, or sorbet.

1234 Section 19. Section **34-23-501** is amended to read:

1235 **34-23-501 (Effective 05/06/26). Definitions.**

1236 As used in this part:

1237 (1)(a) "Administrative cost" means a reasonable cost that a content creator incurs when
1238 making social media content.

1239 (b) "Administrative cost" includes:

- 1240 (i) an expense directly related to the production of social media content; and
1241 (ii) a social media service fee.

1242 (c) "Administrative cost" does not mean any income a content creator pays to the
1243 content creator.

1244 (2) "Compensated content" means paid minutes that feature a qualifying minor's personal
1245 content.

1246 (3)(a) "Content creator" means an individual who produces social media content.

1247 (b) "Content creator" does not include a minor who is the sole producer of the minor's
1248 own social media content.

1249 (4) "Content share" means a determination, that a content creator makes on the first of each
1250 calendar month, of the percentage of minutes of a content creator's social media content
1251 that:

1252 (a) were published in the calendar month immediately before the day on which the

- 1253 content creator makes the determination; and
- 1254 (b) feature the personal content of an individual other than the content creator.
- 1255 (5) "Emotional harm or substantial embarrassment" means psychological or emotional
1256 distress a reasonable, similarly situated individual would feel resulting from the
1257 individual's personal content appearing in a content creator's social media content.
- 1258 (6) "Income from social media" means the income a content creator receives from creating
1259 social media content after the content creator makes reasonable deductions for
1260 administrative costs.
- 1261 (7) "Market value compensated minor" means a minor who:
- 1262 (a) in a calendar year, has an average monthly content share of at least 30% of a content
1263 creator's content;
- 1264 (b) is featured in social media content where the content creator:
- 1265 (i) received income from social media of at least \$150,000 in a calendar year; and
1266 (ii) is the parent or guardian of the minor;
- 1267 (c) receives compensation for appearing in a content creator's content that is
1268 substantially equivalent to the compensation that similarly situated represented
1269 minors would receive;
- 1270 (d) is not represented in negotiations relating to the minor's appearance in the content
1271 creator's content; and
- 1272 (e) is not a qualified minor or a represented minor.
- 1273 (8) "Minor" means an individual who is under 18 years old.
- 1274 (9) "Minor content earnings" means any portion of income from social media that resulted
1275 from paid minutes featuring a qualifying minor.
- 1276 (10) "Paid minutes" means the total number of minutes of social media content that
1277 generates income from social media.
- 1278 (11)(a) "Performer" means an individual who, either directly or through a third-party:
- 1279 (i) renders artistic or creative services in a motion picture, theater, radio, television
1280 production, or social media content in exchange for compensation under an
1281 employment contract;
- 1282 (ii) agrees to sell, lease, license, transfer, exchange, or otherwise dispose of for the
1283 purpose of use in motion pictures or theatrical, radio, or television productions:
- 1284 (A) literary, musical, artistic, or dramatic properties;
1285 (B) the use of the individual's name, likeness, recording, or performance; or
1286 (C) the story of or the incidents in the life of the individual; or

- 1287 (iii) appears in social media content as a market value compensated minor.
- 1288 (b) "Performer" includes an individual who engages in an activity described in
- 1289 Subsection (11)(a)(i) or (ii) as:
- 1290 (i) an actor or actress;
- 1291 (ii) a dancer;
- 1292 (iii) a musician;
- 1293 (iv) a stunt double;
- 1294 (v) a writer;
- 1295 (vi) a director;
- 1296 (vii) a producer;
- 1297 (viii) a choreographer;
- 1298 (ix) a composer;
- 1299 (x) a conductor;
- 1300 (xi) a designer; or
- 1301 (xii) a represented minor.
- 1302 (12) "Personal content" means social media content that features an individual's name,
- 1303 likeness, or photograph, or for which an individual is the subject of an oral narrative.
- 1304 (13) "Qualifying minor" means a minor who:
- 1305 (a) a content creator determines on January 1 of each year, that in the immediately
- 1306 preceding calendar year:
- 1307 (i) had an average monthly content share of at least 30% of a content creator's
- 1308 content; and
- 1309 (ii) was featured in social media content where the content creator received income
- 1310 from social media of at least \$150,000 in a calendar year; and
- 1311 (b) is not a represented minor or a market value compensated minor.
- 1312 (14) "Represented minor" means a minor:
- 1313 (a) who in a calendar year, has an average monthly content share of at least 30% of a
- 1314 content creator's content;
- 1315 (b) who is featured in social media content where the content creator received income
- 1316 from social media of at least \$150,000 in a calendar year;
- 1317 (c)(i) who is represented by a parent, guardian, attorney, or other individual with a
- 1318 fiduciary duty to the minor and who is not the content creator in negotiations
- 1319 relating to a minor's appearance in a content creator's social media content; and
- 1320 (ii) whose parent, guardian, attorney, or other individual with a fiduciary duty to the

1321 minor enters into an employment agreement with the content creator.

1322 (15) "Social media company" means the same as that term is defined in Section 13-71-101.

1323 (16) "Social media content" means video content shared on a social media service that
 1324 meets the social media service's threshold for the generation of income from social
 1325 media.

1326 (17) "Social media service" means the same as that term is defined in Section 13-71-101.

1327 Section 20. Section **53-2a-1501** is amended to read:

1328 **53-2a-1501 (Effective 05/06/26) (Repealed 07/01/27). Definitions.**

1329 As used in this part:

1330 (1) "Committee" means the Grid Resilience Committee created in Section 53-2a-1503.

1331 (2) "Division" means the Utah Division of Emergency Management created in Section [
 1332 ~~53-21-103~~] 53-2a-103.

1333 (3) "Grid resilience" means efforts to provide greater resilience to the state's infrastructure
 1334 with respect to:

1335 (a) weather events;

1336 (b) wildfire;

1337 (c) acts of terrorism; or

1338 (d) other potentially damaging events.

1339 Section 21. Section **53-10-403** is amended to read:

1340 **53-10-403 (Effective 05/06/26). DNA specimen analysis -- Application to**
 1341 **offenders, including minors.**

1342 (1) Sections 53-10-403.6, 53-10-404, 53-10-404.5, 53-10-405, and 53-10-406 apply to:

1343 (a) a person who has pled guilty to or has been convicted of any of the offenses under
 1344 Subsection (2)(a) or (b) on or after July 1, 2002;

1345 (b) a person who has pled guilty to or has been convicted by any other state or by the
 1346 United States government of an offense which if committed in this state would be
 1347 punishable as one or more of the offenses listed in Subsection (2)(a) or (b) on or after
 1348 July 1, 2003;

1349 (c) a person who has been booked on or after January 1, 2011, through December 31,
 1350 2014, for any offense under Subsection (2)(c);

1351 (d) a person who has been booked:

1352 (i) by a law enforcement agency that is obtaining a DNA specimen on or after May
 1353 13, 2014, through December 31, 2014, under Subsection 53-10-404(4)(b) for any
 1354 felony offense; or

- 1355 (ii) on or after January 1, 2015, for any felony offense; or
1356 (e) a minor:
1357 (i)(A) who is adjudicated by the juvenile court for an offense described in
1358 Subsection (2) that is within the jurisdiction of the juvenile court on or after
1359 July 1, 2002; or
1360 (B) who is adjudicated by the juvenile court for an offense described in
1361 Subsection (2) and is in the legal custody of the Division of Juvenile Justice
1362 and Youth Services for the offense on or after July 1, 2002; and
1363 (ii) who is 14 years old or older at the time of the commission of the offense
1364 described in Subsection (2).
- 1365 (2) Offenses referred to in Subsection (1) are:
1366 (a) any felony or class A misdemeanor under the Utah Code;
1367 (b) any offense under Subsection (2)(a):
1368 (i) for which the court enters a judgment for conviction to a lower degree of offense
1369 under Section 76-3-402; or
1370 (ii) regarding which the court allows the defendant to enter a plea in abeyance as
1371 defined in Section 77-2a-1; or
1372 (c)(i) any violent felony as defined in Section 53-10-403.5;
1373 (ii) sale or use of body parts, Section 26B-8-315;
1374 (iii) failure to stop at an accident that resulted in death, Section 41-6a-401.5;
1375 (iv) operating a motor vehicle with any amount of a controlled substance in an
1376 individual's body and causing serious bodily injury or death, as codified before
1377 May 4, 2022, Laws of Utah 2021, Chapter 236, Section 1, Subsection
1378 58-37-8(2)(g);
1379 (v) a felony violation of enticing a minor, Section 76-5-417;
1380 (vi) negligently operating a vehicle resulting in injury, Subsection 76-5-102.1(2)(b);
1381 (vii) a felony violation of propelling a substance or object at a correctional officer, a
1382 peace officer, or an employee or a volunteer, including health care providers,
1383 Section 76-5-102.6;
1384 (viii) automobile homicide, Subsection 76-5-207(2)(b);
1385 (ix) aggravated human trafficking, Section 76-5-310, and aggravated human
1386 smuggling, Section 76-5-310.1;
1387 (x) a felony violation of unlawful sexual activity with a minor, Section 76-5-401;
1388 (xi) a felony violation of sexual abuse of a minor, Section 76-5-401.1;

- 1389 (xii) unlawful sexual contact with a 16 or 17-year old, Section 76-5-401.2;
- 1390 (xiii) sale of a child, Section 76-7-203;
- 1391 (xiv) aggravated escape, Section ~~[76-8-309.3]~~ 76-8-309.1;
- 1392 (xv) a felony violation of threatened or attempted assault on an elected official,
- 1393 Section 76-8-313;
- 1394 (xvi) threat with intent to impede, intimidate, interfere, or retaliate against a judge or
- 1395 a member of the Board of Pardons and Parole or acting against a family member
- 1396 of a judge or a member of the Board of Pardons and Parole, Section 76-8-316;
- 1397 (xvii) assault with intent to impede, intimidate, interfere, or retaliate against a judge
- 1398 or a member of the Board of Pardons and Parole or acting against a family
- 1399 member of a judge or a member of the Board of Pardons and Parole, Section
- 1400 76-8-316.2;
- 1401 (xviii) aggravated assault with intent to impede, intimidate, interfere, or retaliate
- 1402 against a judge or a member of the Board of Pardons and Parole or acting against
- 1403 a family member of a judge or a member of the Board of Pardons and Parole,
- 1404 Section 76-8-316.4;
- 1405 (xix) attempted murder with intent to impede, intimidate, interfere, or retaliate
- 1406 against a judge or a member of the Board of Pardons and Parole or acting against
- 1407 a family member of a judge or a member of the Board of Pardons and Parole,
- 1408 Section 76-8-316.6;
- 1409 (xx) advocating criminal syndicalism or sabotage, Section 76-8-902;
- 1410 (xxi) assembling for advocating criminal syndicalism or sabotage, Section 76-8-903;
- 1411 (xxii) a felony violation of sexual battery, Section 76-5-418;
- 1412 (xxiii) a felony violation of lewdness involving a child, Section 76-5-420;
- 1413 (xxiv) a felony violation of abuse or desecration of a dead human body, Section
- 1414 76-5-802;
- 1415 (xxv) manufacture, possession, sale, or use of a weapon of mass destruction, Section
- 1416 76-15-302;
- 1417 (xxvi) manufacture, possession, sale, or use of a hoax weapon of mass destruction,
- 1418 Section 76-15-303;
- 1419 (xxvii) possession of a concealed firearm in the commission of a violent felony,
- 1420 Subsection 76-11-202(3)(c);
- 1421 (xxviii) assault with the intent to commit bus hijacking with a dangerous weapon as
- 1422 described in Subsection 76-9-1503(3)(b);

- 1423 (xxix) aggravated commercial obstruction, Section 76-9-114;
1424 (xxx) a felony violation of failure to register as a sex or kidnap offender, Section
1425 53-29-305;
1426 (xxxii) repeat violation of a protective order, Subsection 77-36-1.1(4); or
1427 (xxxii) violation of condition for release after arrest under Section 78B-7-802.

1428 Section 22. Section **53-22-106** is amended to read:

1429 **53-22-106 (Effective 05/06/26). Substantial threats against a school reporting**
1430 **requirements -- Exceptions.**

1431 (1) As used in this section, "substantial threat" means a threat made with serious intent to
1432 cause harm.

1433 (2) Except as provided in Subsection (3), if a state employee or person in a position of
1434 special trust as defined in Section 76-5-404.1, including an individual licensed under
1435 Title 58, Chapter 31b, Nurse Practice Act, or Title 58, Chapter 67, Utah Medical
1436 Practice Act, has reason to believe a substantial threat against a school, school
1437 employee, or student attending a school or is aware of circumstances that would
1438 reasonably result in a substantial threat against a school, school employee, or student
1439 attending a school, the state employee or person in a position of special trust shall
1440 immediately report the suspected substantial threat to:

1441 (a) the local education agency that the substantial threat would impact;

1442 (b) the nearest peace officer or law enforcement agency; and

1443 (c) the state security chief.

1444 (3)(a)(i) If the state security chief, a peace officer, or law enforcement agency
1445 receives a report under Subsection (2), the state security chief, peace officer, or
1446 law enforcement agency shall immediately notify the local education agency that
1447 the substantial threat would impact.

1448 (ii) If the local education agency that the substantial threat would impact receives a
1449 report under Subsection (2), the local education agency that the substantial threat
1450 would impact shall immediately notify the appropriate local law enforcement
1451 agency and the state security chief.

1452 (b)(i) A local education agency that the substantial threat would impact shall
1453 coordinate with the law enforcement agency on the law enforcement agency's
1454 investigation of the report described in Subsection [(+) (2)].

1455 (ii) If a law enforcement agency undertakes an investigation of a report under
1456 Subsection (2), the law enforcement agency shall provide a final investigatory

1457 report to the local education agency that the substantial threat would impact upon
1458 request.

1459 (4) Subject to Subsection (5), the reporting requirement described in Subsection (2) does
1460 not apply to:

1461 (a) a member of the clergy with regard to any confession an individual makes to the
1462 member of the clergy while functioning in the ministerial capacity of the member of
1463 the clergy if:

1464 (i) the individual made the confession directly to the member of the clergy;

1465 (ii) the member of the clergy is, under canon law or church doctrine or practice,
1466 bound to maintain the confidentiality of the confession; and

1467 (iii) the member of the clergy does not have the consent of the individual making the
1468 confession to disclose the content of the confession; or

1469 (b) an attorney, or an individual whom the attorney employs, if:

1470 (i) the knowledge or belief of the substantial threat arises from the representation of a
1471 client; and

1472 (ii) if disclosure of the substantial threat would not reveal the substantial threat to
1473 prevent reasonably certain death or substantial bodily harm in accordance with
1474 Utah Rules of Professional Conduct, Rule 1.6.

1475 (5)(a) When a member of the clergy receives information about the substantial threat
1476 from any source other than a confession, the member of the clergy shall report the
1477 information even if the member of the clergy also received information about the
1478 substantial threat from the confession of the perpetrator.

1479 (b) Exemption of the reporting requirement for an individual described in Subsection (4)
1480 does not exempt the individual from any other actions required by law to prevent
1481 further substantial threats or actual harm related to the substantial threat.

1482 (6) The physician-patient privilege does not:

1483 (a) excuse an individual who is licensed under Title 58, Chapter 67, Utah Medical
1484 Practice Act, or Title 58, Chapter 68, Utah Osteopathic Medical Practice Act, from
1485 reporting under this section; or

1486 (b) constitute grounds for excluding evidence in a judicial or administrative proceeding
1487 resulting from a report under this section.

1488 Section 23. Section **58-60-107** is amended to read:

1489 **58-60-107 (Effective 05/06/26). Exemptions from licensure.**

1490 (1) Except as modified in Section 58-60-103, the exemptions from licensure in Section

- 1491 58-1-307 apply to this chapter.
- 1492 (2) In addition to the exemptions from licensure in Section 58-1-307, the following may
1493 engage in acts included within the definition of practice as a mental health therapist,
1494 subject to the stated circumstances and limitations, without being licensed under this
1495 chapter:
- 1496 (a) the following when practicing within the scope of the license held:
- 1497 (i) a physician and surgeon or osteopathic physician and surgeon licensed under
1498 Chapter 67, Utah Medical Practice Act, or Chapter 68, Utah Osteopathic Medical
1499 Practice Act;
- 1500 (ii) an advanced practice registered nurse, specializing in psychiatric mental health
1501 nursing, licensed under Chapter 31b, Nurse Practice Act;
- 1502 (iii) a psychologist licensed under Chapter 61, Psychologist Licensing Act; and
- 1503 (iv) a physician assistant licensed under Chapter 70a, Utah Physician Assistant Act,
1504 and specializing in mental health care under Section 58-70a-501.1;
- 1505 (b) a recognized member of the clergy while functioning in a ministerial capacity as long
1506 as the member of the clergy does not represent that the member of the clergy is, or
1507 use the title of, a license classification in Subsection [~~58-60-102(5)~~] 58-60-102(15);
- 1508 (c) an individual who is offering expert testimony in a proceeding before a court,
1509 administrative hearing, deposition upon the order of a court or other body having
1510 power to order the deposition, or a proceeding before a master, referee, or alternative
1511 dispute resolution provider;
- 1512 (d) an individual engaged in performing hypnosis who is not licensed under this title in a
1513 profession which includes hypnosis in its scope of practice, and who:
- 1514 (i)(A) induces a hypnotic state in a client for the purpose of increasing motivation
1515 or altering lifestyles or habits, such as eating or smoking, through hypnosis;
- 1516 (B) consults with a client to determine current motivation and behavior patterns;
- 1517 (C) prepares the client to enter hypnotic states by explaining how hypnosis works
1518 and what the client will experience;
- 1519 (D) tests clients to determine degrees of suggestibility;
- 1520 (E) applies hypnotic techniques based on interpretation of consultation results and
1521 analysis of client's motivation and behavior patterns; and
- 1522 (F) trains clients in self-hypnosis conditioning;
- 1523 (ii) may not:
- 1524 (A) engage in the practice of mental health therapy;

- 1525 (B) use the title of a license classification in Subsection [58-60-102(5)]
1526 58-60-102(15); or
- 1527 (C) use hypnosis with or treat a medical, psychological, or dental condition
1528 defined in generally recognized diagnostic and statistical manuals of medical,
1529 psychological, or dental disorders;
- 1530 (e) an individual's exemption from licensure under Subsection 58-1-307(1)(b) terminates
1531 when the student's training is no longer supervised by qualified faculty or staff and
1532 the activities are no longer a defined part of the degree program;
- 1533 (f) an individual holding an earned doctoral degree or master's degree in social work,
1534 marriage and family therapy, or clinical mental health counseling, who is employed
1535 by an accredited institution of higher education and who conducts research and
1536 teaches in that individual's professional field, but only if the individual does not
1537 engage in providing or supervising professional services regulated under this chapter
1538 to individuals or groups regardless of whether there is compensation for the services;
- 1539 (g) an individual in an on-the-job training program approved by the division while under
1540 the supervision of qualified persons;
- 1541 (h) an individual providing general education in the subjects of alcohol, drug use, or
1542 substance use disorders, including prevention;
- 1543 (i) an individual providing advice or counsel to another individual in a setting of their
1544 association as friends or relatives and in a nonprofessional and noncommercial
1545 relationship, if there is no compensation paid for the advice or counsel; and
- 1546 (j) an individual who is licensed, in good standing, to practice mental health therapy or
1547 substance use disorder counseling in a state or territory of the United States outside
1548 of Utah may provide short term transitional mental health therapy remotely or short
1549 term transitional substance use disorder counseling remotely to a client in Utah if:
- 1550 (i) the individual is present in the state or territory where the individual is licensed to
1551 practice mental health therapy or substance use disorder counseling;
- 1552 (ii) the client relocates to Utah;
- 1553 (iii) the client is a client of the individual immediately before the client relocates to
1554 Utah;
- 1555 (iv) the individual provides the short term transitional mental health therapy or short
1556 term transitional substance use disorder counseling remotely to the client only
1557 during the 90 day period beginning on the day on which the client relocates to
1558 Utah;

1559 (v) within one day after the day on which the individual first provides mental health
1560 therapy or substance use disorder counseling remotely to the client in Utah, the
1561 individual provides written notice to the division of the individual's intent to
1562 provide short term transitional mental health therapy or short term transitional
1563 substance use disorder counseling remotely to the client; and

1564 (vi) the individual does not engage in unlawful conduct or unprofessional conduct.

1565 (3)(a) As used in this Subsection (3):

1566 (i) "Prescribe" means the same as that term is defined in Section 58-17b-102.

1567 (ii) "Prescription drug" means the same as that term is defined in Section 58-17b-102.

1568 (b) Except as otherwise provided in an interstate compact enacted under this title, an
1569 individual who is licensed, in good standing, to practice mental health therapy or
1570 substance use disorder counseling in a state or territory of the United States outside
1571 of Utah, and who provides mental health therapy remotely or substance use disorder
1572 counseling remotely to a client in Utah:

1573 (i) may not prescribe a prescription drug for a client in Utah unless the individual is
1574 licensed in Utah to prescribe the prescription drug;

1575 (ii) shall, before providing mental health therapy remotely or substance use disorder
1576 counseling remotely to a client in Utah, be aware of:

1577 (A) how to access emergency services and resources in Utah; and

1578 (B) all applicable laws and rules regarding the required or permitted reporting or
1579 disclosing of confidential client communications;

1580 (iii) shall, within one day after the day on which the individual first provides mental
1581 health therapy remotely or substance use disorder counseling remotely to a client
1582 in Utah, submit to the division a signed notice, in the form required by the
1583 division, notifying the division that the individual is providing therapy or
1584 counseling under the exemption in this Subsection (3); and

1585 (iv) shall obtain a Utah license:

1586 (A) within nine months after the day on which the individual first provides mental
1587 health therapy remotely or substance use disorder counseling remotely to a
1588 client in Utah; or

1589 (B) if at any time the individual provides mental health therapy remotely or
1590 substance use disorder counseling remotely to more than one client in Utah.

1591 (4) The division shall report to the Health and Human Services Interim Committee at or
1592 before the committee's October 2026 meeting regarding the exemption described in

1593 Subsection (3), including information about any complaints the division has received
 1594 concerning individuals who have provided therapy or counseling under that exemption.

1595 Section 24. Section **58-61-307** is amended to read:

1596 **58-61-307 (Effective 05/06/26). Exemptions from licensure.**

1597 (1) Except as modified in Section 58-61-301, the exemptions from licensure in Section
 1598 58-1-307 apply to this chapter.

1599 (2) In addition to the exemptions from licensure in Section 58-1-307, the following when
 1600 practicing within the scope of the license held, may engage in acts included within the
 1601 definition of practice as a psychologist, subject to the stated circumstances and
 1602 limitations, without being licensed under this chapter:

1603 (a) a physician and surgeon or osteopathic physician licensed under Chapter 67, Utah
 1604 Medical Practice Act, or Chapter 68, Utah Osteopathic Medical Practice Act;

1605 (b) a registered psychiatric mental health nurse specialist licensed under Chapter 31b,
 1606 Nurse Practice Act;

1607 (c) a recognized member of the clergy while functioning in his ministerial capacity as
 1608 long as he does not represent himself as or use the title of psychologist;

1609 (d) an individual who is offering expert testimony in any proceeding before a court,
 1610 administrative hearing, deposition upon the order of any court or other body having
 1611 power to order the deposition, or proceedings before any master, referee, or
 1612 alternative dispute resolution provider;

1613 (e) an individual engaged in performing hypnosis who is not licensed under this title in a
 1614 profession which includes hypnosis in its scope of practice, and who:

1615 (i)(A) induces a hypnotic state in a client for the purpose of increasing motivation
 1616 or altering lifestyles or habits, such as eating or smoking, through hypnosis;

1617 (B) consults with a client to determine current motivation and behavior patterns;

1618 (C) prepares the client to enter hypnotic states by explaining how hypnosis works
 1619 and what the client will experience;

1620 (D) tests clients to determine degrees of suggestibility;

1621 (E) applies hypnotic techniques based on interpretation of consultation results and
 1622 analysis of client's motivation and behavior patterns; and

1623 (F) trains clients in self-hypnosis conditioning;

1624 (ii) may not:

1625 (A) engage in the practice of mental health therapy;

1626 (B) represent himself using the title of a license classification in Subsection [

- 1627 ~~58-60-102(5)]~~ 58-60-102(15); or
- 1628 (C) use hypnosis with or treat a medical, psychological, or dental condition
- 1629 defined in generally recognized diagnostic and statistical manuals of medical,
- 1630 psychological, or dental disorders;
- 1631 (f) an individual's exemption from licensure under Subsection 58-1-307(1)(b) terminates
- 1632 when the student's training is no longer supervised by qualified faculty or staff and
- 1633 the activities are no longer a defined part of the degree program;
- 1634 (g) an individual holding an earned doctoral degree in psychology who is employed by
- 1635 an accredited institution of higher education and who conducts research and teaches
- 1636 in that individual's professional field, but only if the individual does not engage in
- 1637 providing delivery or supervision of professional services regulated under this
- 1638 chapter to individuals or groups regardless of whether there is compensation for the
- 1639 services;
- 1640 (h) any individual who was employed as a psychologist by a state, county, or municipal
- 1641 agency or other political subdivision of the state prior to July 1, 1981, and who
- 1642 subsequently has maintained employment as a psychologist in the same state, county,
- 1643 or municipal agency or other political subdivision while engaged in the performance
- 1644 of his official duties for that agency or political subdivision;
- 1645 (i) an individual licensed as a school psychologist under Section 53E-6-201:
- 1646 (i) may represent himself as and use the terms "school psychologist" or "licensed
- 1647 school psychologist"; and
- 1648 (ii) is restricted in his practice to employment within settings authorized by the State
- 1649 Board of Education;
- 1650 (j) an individual providing advice or counsel to another individual in a setting of their
- 1651 association as friends or relatives and in a nonprofessional and noncommercial
- 1652 relationship, if there is no compensation paid for the advice or counsel; and
- 1653 (k) an individual who is licensed, in good standing, to practice mental health therapy in a
- 1654 state or territory of the United States outside of Utah may provide short term
- 1655 transitional mental health therapy remotely to a client in Utah only if:
- 1656 (i) the individual is present in the state or territory where the individual is licensed to
- 1657 practice mental health therapy;
- 1658 (ii) the client relocates to Utah;
- 1659 (iii) the client is a client of the individual immediately before the client relocates to
- 1660 Utah;

- 1661 (iv) the individual provides the short term transitional mental health therapy to the
 1662 client only during the 45 day period beginning on the day on which the client
 1663 relocates to Utah;
- 1664 (v) within 10 days after the day on which the client relocates to Utah, the individual
 1665 provides written notice to the division of the individual's intent to provide short
 1666 term transitional mental health therapy remotely to the client; and
- 1667 (vi) the individual does not engage in unlawful conduct or unprofessional conduct.

1668 Section 25. Section **59-1-306** is amended to read:

1669 **59-1-306 (Effective 05/06/26). Definition -- State Tax Commission**

1670 **Administrative Charge Account -- Amount of administrative charge -- Deposit of**
 1671 **revenue into the restricted account -- Interest deposited into General Fund --**
 1672 **Expenditure of money deposited into the restricted account.**

1673 (1) As used in this section, "qualifying tax, fee, or charge" means a tax, fee, or charge the
 1674 commission administers under:

- 1675 (a) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
- 1676 (b) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
- 1677 (c) Section 19-6-714;
- 1678 (d) Section 19-6-805;
- 1679 (e) Chapter 12, Sales and Use Tax Act, other than a tax under Chapter 12, Part 1, Tax
 1680 Collection, or Chapter 12, Part 18, Additional State Sales and Use Tax Act;
- 1681 (f) Section 59-27-105;
- 1682 (g) Chapter 31, Cannabinoid Licensing and Tax Act;
- 1683 (h) Chapter 32, Local Impact Mitigation Tax Act;
- 1684 (i) Chapter 33, Wind or Solar Electric Generation Facility Capacity Tax;
- 1685 (j) Section 63H-1-205;
- 1686 (k) Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act;[-or]
- 1687 (l) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges; or
- 1688 (m) Title 79, Chapter 6, Part [H] 14, Energy Project Assessment.

1689 (2) There is created a restricted account within the General Fund known as the "State Tax
 1690 Commission Administrative Charge Account."

1691 (3) Subject to the other provisions of this section, the restricted account shall consist of
 1692 administrative charges the commission retains and deposits in accordance with this
 1693 section.

1694 (4) For purposes of this section, the administrative charge is a percentage of revenue the

1695 commission collects from each qualifying tax, fee, or charge of not to exceed the lesser
1696 of:

1697 (a) 1.5%; or

1698 (b) an equal percentage of revenue the commission collects from each qualifying tax,
1699 fee, or charge sufficient to cover the cost to the commission of administering the
1700 qualifying taxes, fees, or charges.

1701 (5) The commission shall deposit an administrative charge into the restricted account.

1702 (6) Interest earned on the restricted account shall be deposited into the General Fund.

1703 (7) The commission shall expend money appropriated by the Legislature to the commission
1704 from the restricted account to administer qualifying taxes, fees, or charges or to offset
1705 general operational expenses.

1706 Section 26. Section **59-2-102** is amended to read:

1707 **59-2-102 (Effective 05/06/26). Definitions.**

1708 As used in this chapter:

1709 (1)(a) "Acquisition cost" means any cost required to put an item of tangible personal
1710 property into service.

1711 (b) "Acquisition cost" includes:

1712 (i) the purchase price of a new or used item;

1713 (ii) the cost of freight, shipping, loading at origin, unloading at destination, crating,
1714 skidding, or any other applicable cost of shipping;

1715 (iii) the cost of installation, engineering, rigging, erection, or assembly, including
1716 foundations, pilings, utility connections, or similar costs; and

1717 (iv) sales and use taxes.

1718 (2) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of
1719 engaging in dispensing activities directly affecting agriculture or horticulture with an
1720 airworthiness certificate from the Federal Aviation Administration certifying the aircraft
1721 or rotorcraft's use for agricultural and pest control purposes.

1722 (3) "Air charter service" means an air carrier operation that requires the customer to hire an
1723 entire aircraft rather than book passage in whatever capacity is available on a scheduled
1724 trip.

1725 (4) "Air contract service" means an air carrier operation available only to customers that
1726 engage the services of the carrier through a contractual agreement and excess capacity
1727 on any trip and is not available to the public at large.

1728 (5) "Aircraft" means the same as that term is defined in Section 72-10-102.

- 1729 (6)(a) [~~Except as provided in Subsection (6)(b), "airline"~~] "Airline" means an air carrier
1730 that:
- 1731 (i) operates:
 - 1732 (A) on an interstate route; and
 - 1733 (B) on a scheduled basis; and
 - 1734 (ii) offers to fly one or more passengers or cargo on the basis of available capacity on
1735 a regularly scheduled route.
- 1736 (b) "Airline" does not include an:
- 1737 (i) air charter service; or
 - 1738 (ii) air contract service.
- 1739 (7) "Assessment roll" or "assessment book" means a permanent record of the assessment of
1740 property as assessed by the county assessor and the commission and may be maintained
1741 manually or as a computerized file as a consolidated record or as multiple records by
1742 type, classification, or categories.
- 1743 (8) "Base parcel" means a parcel of property that was legally:
- 1744 (a) subdivided into two or more lots, parcels, or other divisions of land; or
 - 1745 (b)(i) combined with one or more other parcels of property; and
 - 1746 (ii) subdivided into two or more lots, parcels, or other divisions of land.
- 1747 (9)(a) "Certified revenue levy" means a property tax levy that provides an amount of ad
1748 valorem property tax revenue equal to the sum of:
- 1749 (i) the amount of ad valorem property tax revenue to be generated statewide in the
1750 previous year from imposing a multicounty assessing and collecting levy, as
1751 specified in Section 59-2-1602; and
 - 1752 (ii) the product of:
 - 1753 (A) eligible new growth, as defined in Section 59-2-924; and
 - 1754 (B) the multicounty assessing and collecting levy certified by the commission for
1755 the previous year.
- 1756 (b) For purposes of this Subsection (9), "ad valorem property tax revenue" does not
1757 include property tax revenue received by a taxing entity from personal property that
1758 is:
- 1759 (i) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - 1760 (ii) semiconductor manufacturing equipment.
- 1761 (c) For purposes of calculating the certified revenue levy described in this Subsection (9),
1762 the commission shall use:

- 1763 (i) the taxable value of real property assessed by a county assessor contained on the
1764 assessment roll;
- 1765 (ii) the taxable value of real and personal property assessed by the commission; and
1766 (iii) the taxable year end value of personal property assessed by a county assessor
1767 contained on the prior year's assessment roll.

1768 (10) "County-assessed commercial vehicle" means:

- 1769 (a) any commercial vehicle, trailer, or semitrailer that is not apportioned under Section
1770 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or
1771 property in furtherance of the owner's commercial enterprise;
- 1772 (b) any passenger vehicle owned by a business and used by its employees for
1773 transportation as a company car or vanpool vehicle; and
- 1774 (c) vehicles that are:
- 1775 (i) especially constructed for towing or wrecking, and that are not otherwise used to
1776 transport goods, merchandise, or people for compensation;
- 1777 (ii) used or licensed as taxicabs or limousines;
- 1778 (iii) used as rental passenger cars, travel trailers, or motor homes;
- 1779 (iv) used or licensed in this state for use as ambulances or hearses;
- 1780 (v) especially designed and used for garbage and rubbish collection; or
- 1781 (vi) used exclusively to transport students or their instructors to or from any private,
1782 public, or religious school or school activities.

1783 (11) "Eligible judgment" means a final and unappealable judgment or order under Section
1784 59-2-1330:

- 1785 (a) that became a final and unappealable judgment or order no more than 14 months
1786 before the day on which the notice described in Section 59-2-919.1 is required to be
1787 provided; and
- 1788 (b) for which a taxing entity's share of the final and unappealable judgment or order is
1789 greater than or equal to the lesser of:
- 1790 (i) \$5,000; or
- 1791 (ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the
1792 previous fiscal year.

1793 (12)(a) "Escaped property" means any property, whether personal, land, or any
1794 improvements to the property, that is subject to taxation and is:

- 1795 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or
1796 assessed to the wrong taxpayer by the assessing authority;

- 1797 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to
1798 comply with the reporting requirements of this chapter; or
1799 (iii) undervalued because of errors made by the assessing authority based upon
1800 incomplete or erroneous information furnished by the taxpayer.
- 1801 (b) "Escaped property" does not include property that is undervalued because of the use
1802 of a different valuation methodology or because of a different application of the same
1803 valuation methodology.
- 1804 (13)(a) "Fair market value" means the amount at which property would change hands
1805 between a willing buyer and a willing seller, neither being under any compulsion to
1806 buy or sell and both having reasonable knowledge of the relevant facts.
- 1807 (b) For purposes of taxation, "fair market value" shall be determined using the current
1808 zoning laws applicable to the property in question, except in cases where there is a
1809 reasonable probability of a change in the zoning laws affecting that property in the
1810 tax year in question and the change would have an appreciable influence upon the
1811 value.
- 1812 (14) "Geothermal fluid" means water in any form at temperatures greater than 120 degrees
1813 centigrade naturally present in a geothermal system.
- 1814 (15) "Geothermal resource" means:
- 1815 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade; and
1816 (b) the energy, in whatever form, including pressure, present in, resulting from, created
1817 by, or which may be extracted from that natural heat, directly or through a material
1818 medium.
- 1819 (16)(a) "Goodwill" means:
- 1820 (i) acquired goodwill that is reported as goodwill on the books and records that a
1821 taxpayer maintains for financial reporting purposes; or
1822 (ii) the ability of a business to:
- 1823 (A) generate income that exceeds a normal rate of return on assets and that results
1824 from a factor described in Subsection (16)(b); or
1825 (B) obtain an economic or competitive advantage resulting from a factor described
1826 in Subsection (16)(b).
- 1827 (b) The following factors apply to Subsection (16)(a)(ii):
- 1828 (i) superior management skills;
1829 (ii) reputation;
1830 (iii) customer relationships;

- 1831 (iv) patronage; or
1832 (v) a factor similar to Subsections (16)(b)(i) through (iv).
1833 (c) "Goodwill" does not include:
1834 (i) the intangible property described in Subsection (20)(a) or (b);
1835 (ii) locational attributes of real property, including:
1836 (A) zoning;
1837 (B) location;
1838 (C) view;
1839 (D) a geographic feature;
1840 (E) an easement;
1841 (F) a covenant;
1842 (G) proximity to raw materials;
1843 (H) the condition of surrounding property; or
1844 (I) proximity to markets;
1845 (iii) value attributable to the identification of an improvement to real property,
1846 including:
1847 (A) reputation of the designer, builder, or architect of the improvement;
1848 (B) a name given to, or associated with, the improvement; or
1849 (C) the historic significance of an improvement; or
1850 (iv) the enhancement or assemblage value specifically attributable to the interrelation
1851 of the existing tangible property in place working together as a unit.
1852 (17) "Governing body" means:
1853 (a) for a county, city, or town, the legislative body of the county, city, or town;
1854 (b) for a special district under Title 17B, Limited Purpose Local Government Entities -
1855 Special Districts, the special district's board of trustees;
1856 (c) for a school district, the local board of education;
1857 (d) for a special service district under Title 17D, Chapter 1, Special Service District Act:
1858 (i) the legislative body of the county or municipality that created the special service
1859 district, to the extent that the county or municipal legislative body has not
1860 delegated authority to an administrative control board established under Section
1861 17D-1-301; or
1862 (ii) the administrative control board, to the extent that the county or municipal
1863 legislative body has delegated authority to an administrative control board
1864 established under Section 17D-1-301; or

- 1865 (e) for a public infrastructure district under Title 17D, Chapter 4, Public Infrastructure
 1866 District Act, the public infrastructure district's board of trustees.
- 1867 (18) "Gross vehicle weight rating" means the maximum gross vehicle weight rating as
 1868 reported by the manufacturer of the motor vehicle for the vehicle identification number.
- 1869 (19)(a) [~~Except as provided in Subsection (19)(e), "improvement"~~] "Improvement"
 1870 means a building, structure, fixture, fence, or other item that is permanently attached
 1871 to land, regardless of whether the title has been acquired to the land, if:
- 1872 (i)(A) attachment to land is essential to the operation or use of the item; and
 1873 (B) the manner of attachment to land suggests that the item will remain attached to
 1874 the land in the same place over the useful life of the item; or
- 1875 (ii) removal of the item would:
 1876 (A) cause substantial damage to the item; or
 1877 (B) require substantial alteration or repair of a structure to which the item is
 1878 attached.
- 1879 (b) "Improvement" includes:
 1880 (i) an accessory to an item described in Subsection (19)(a) if the accessory is:
 1881 (A) essential to the operation of the item described in Subsection (19)(a); and
 1882 (B) installed solely to serve the operation of the item described in Subsection
 1883 (19)(a); and
 1884 (ii) an item described in Subsection (19)(a) that is temporarily detached from the land
 1885 for repairs and remains located on the land.
- 1886 (c) "Improvement" does not include:
 1887 (i) an item considered to be personal property [~~pursuant to rules made~~]in accordance
 1888 with rules made under Section 59-2-107;
 1889 (ii) a moveable item that is attached to land for stability only or for an obvious
 1890 temporary purpose;
 1891 (iii)(A) manufacturing equipment and machinery; or
 1892 (B) essential accessories to manufacturing equipment and machinery;
 1893 (iv) an item attached to the land in a manner that facilitates removal without
 1894 substantial damage to the land or the item; or
 1895 (v) a transportable factory-built housing unit as defined in Section 59-2-1502 if that
 1896 transportable factory-built housing unit is considered to be personal property
 1897 under Section 59-2-1503.
- 1898 (20) "Intangible property" means:

- 1899 (a) property that is capable of private ownership separate from tangible property,
1900 including:
1901 (i) money;
1902 (ii) credits;
1903 (iii) bonds;
1904 (iv) stocks;
1905 (v) representative property;
1906 (vi) franchises;
1907 (vii) licenses;
1908 (viii) trade names;
1909 (ix) copyrights; and
1910 (x) patents;
1911 (b) a low-income housing tax credit;
1912 (c) goodwill; or
1913 (d) a clean or renewable energy tax credit or incentive, including:
1914 (i) a federal renewable energy production tax credit under Section 45, Internal
1915 Revenue Code;
1916 (ii) a federal energy credit for qualified renewable electricity production facilities
1917 under Section 48, Internal Revenue Code;
1918 (iii) a federal grant for a renewable energy property under American Recovery and
1919 Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
1920 (iv) a tax credit under Subsection 59-7-614(5).
1921 (21) "Livestock" means:
1922 (a) a domestic animal;
1923 (b) a fish;
1924 (c) a fur-bearing animal;
1925 (d) a honeybee; or
1926 (e) poultry.
1927 (22) "Low-income housing tax credit" means:
1928 (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code; or
1929 (b) a low-income housing tax credit under Section 59-7-607 or Section 59-10-1010.
1930 (23) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.
1931 (24) "Mine" means a natural deposit of either metalliferous or nonmetalliferous valuable
1932 mineral.

- 1933 (25) "Mining" means the process of producing, extracting, leaching, evaporating, or
1934 otherwise removing a mineral from a mine.
- 1935 (26)(a) "Mobile flight equipment" means tangible personal property that is owned or
1936 operated by an air charter service, air contract service, or airline and:
- 1937 (i) is capable of flight or is attached to an aircraft that is capable of flight; or
1938 (ii) is contained in an aircraft that is capable of flight if the tangible personal property
1939 is intended to be used:
- 1940 (A) during multiple flights;
1941 (B) during a takeoff, flight, or landing; and
1942 (C) as a service provided by an air charter service, air contract service, or airline.
- 1943 (b)(i) "Mobile flight equipment" does not include a spare part other than a spare
1944 engine that is rotated at regular intervals with an engine that is attached to the
1945 aircraft.
- 1946 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
1947 the commission may make rules defining the term "regular intervals."
- 1948 (27) "Nonmetalliferous minerals" includes~~[-but is not limited to,]~~ oil, gas, coal, salts, sand,
1949 rock, gravel, and all carboniferous materials.
- 1950 (28) "Part-year residential property" means property that is not residential property on
1951 January 1 of a calendar year but becomes residential property after January 1 of the
1952 calendar year.
- 1953 (29) "Personal property" includes:
- 1954 (a) every class of property as defined in Subsection (30) that is the subject of ownership
1955 and is not real estate or an improvement;
- 1956 (b) any pipe laid in or affixed to land whether or not the ownership of the pipe is
1957 separate from the ownership of the underlying land, even if the pipe meets the
1958 definition of an improvement;
- 1959 (c) bridges and ferries;
1960 (d) livestock; and
1961 (e) outdoor advertising structures as defined in Section 72-7-502.
- 1962 (30)(a) "Property" means property that is subject to assessment and taxation according to
1963 its value.
- 1964 (b) "Property" does not include intangible property as defined in this section.
- 1965 (31)(a) "Public utility" means:
- 1966 (i) the operating property of a railroad, gas corporation, oil or gas transportation or

1967 pipeline company, coal slurry pipeline company, electrical corporation, sewerage
 1968 corporation, or heat corporation where the company performs the service for, or
 1969 delivers the commodity to, the public generally or companies serving the public
 1970 generally, or in the case of a gas corporation or an electrical corporation, where
 1971 the gas or electricity is sold or furnished to any member or consumers within the
 1972 state for domestic, commercial, or industrial use; and

1973 (ii) the operating property of any entity or person defined under Section 54-2-1
 1974 except water corporations.

1975 (b) "Public utility" does not include the operating property of a telecommunications
 1976 service provider.

1977 (32)(a) Subject to Subsection (32)(b), "qualifying exempt primary residential rental
 1978 personal property" means household furnishings, furniture, and equipment that:

1979 (i) are used exclusively within a dwelling unit that is the primary residence of a
 1980 tenant;

1981 (ii) are owned by the owner of the dwelling unit that is the primary residence of a
 1982 tenant; and

1983 (iii) after applying the residential exemption described in Section 59-2-103, are
 1984 exempt from taxation under this chapter in accordance with Subsection
 1985 59-2-1115(2).

1986 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 1987 commission may by rule define the term "dwelling unit" for purposes of this
 1988 Subsection (32) and Subsection (35).

1989 (33) "Real estate" or "real property" includes:

1990 (a) the possession of, claim to, ownership of, or right to the possession of land;

1991 (b) all mines, minerals, and quarries in and under the land, all timber belonging to
 1992 individuals or corporations growing or being on the lands of this state or the United
 1993 States, and all rights and privileges appertaining to these; and

1994 (c) improvements.

1995 (34)(a) "Relationship with an owner of the property's land surface rights" means a
 1996 relationship described in Subsection 267(b), Internal Revenue Code, except that the
 1997 term 25% shall be substituted for the term 50% in Subsection 267(b), Internal
 1998 Revenue Code.

1999 (b) For purposes of determining if a relationship described in Subsection 267(b), Internal
 2000 Revenue Code, exists, the ownership of stock shall be determined using the

- 2001 ownership rules in Subsection 267(c), Internal Revenue Code.
- 2002 (35)(a) "Residential property," for purposes of the reductions and adjustments under this
- 2003 chapter, means any property used for residential purposes as a primary residence.
- 2004 (b) "Residential property" includes:
- 2005 (i) [~~except as provided in Subsection (35)(b)(ii), includes~~]household furnishings,
- 2006 furniture, and equipment if the household furnishings, furniture, and equipment
- 2007 are:
- 2008 (A) used exclusively within a dwelling unit that is the primary residence of a
- 2009 tenant; and
- 2010 (B) owned by the owner of the dwelling unit that is the primary residence of a
- 2011 tenant; and
- 2012 (ii) if the county assessor determines that the property will be used for residential
- 2013 purposes as a primary residence:
- 2014 (A) property under construction; or
- 2015 (B) unoccupied property.
- 2016 (c) "Residential property" does not include property used for transient residential use.
- 2017 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 2018 commission may by rule define the term "dwelling unit" for purposes of Subsection
- 2019 (32) and this Subsection (35).
- 2020 (36) "Split estate mineral rights owner" means a person that:
- 2021 (a) has a legal right to extract a mineral from property;
- 2022 (b) does not hold more than a 25% interest in:
- 2023 (i) the land surface rights of the property where the wellhead is located; or
- 2024 (ii) an entity with an ownership interest in the land surface rights of the property
- 2025 where the wellhead is located;
- 2026 (c) is not an entity in which the owner of the land surface rights of the property where
- 2027 the wellhead is located holds more than a 25% interest; and
- 2028 (d) does not have a relationship with an owner of the land surface rights of the property
- 2029 where the wellhead is located.
- 2030 (37)(a) "State-assessed commercial vehicle" means:
- 2031 (i) any commercial vehicle, trailer, or semitrailer that operates interstate or intrastate
- 2032 to transport passengers, freight, merchandise, or other property for hire; or
- 2033 (ii) any commercial vehicle, trailer, or semitrailer that operates interstate and
- 2034 transports the vehicle owner's goods or property in furtherance of the owner's

- 2035 commercial enterprise.
- 2036 (b) "State-assessed commercial vehicle" does not include vehicles used for hire that are
2037 specified in Subsection (10)(c) as county-assessed commercial vehicles.
- 2038 (38) "Subdivided lot" means a lot, parcel, or other division of land, that is a division of a
2039 base parcel.
- 2040 (39) "Tax area" means a geographic area created by the overlapping boundaries of one or
2041 more taxing entities.
- 2042 (40) "Taxable value" means fair market value less any applicable reduction allowed for
2043 residential property under Section 59-2-103.
- 2044 (41) "Taxing entity" means any county, city, town, school district, special taxing district,
2045 special district under Title 17B, Limited Purpose Local Government Entities - Special
2046 Districts, or other political subdivision of the state with the authority to levy a tax on
2047 property.
- 2048 (42)(a) "Tax roll" means a permanent record of the taxes charged on property, as
2049 extended on the assessment roll, and may be maintained on the same record or
2050 records as the assessment roll or may be maintained on a separate record properly
2051 indexed to the assessment roll.
- 2052 (b) "Tax roll" includes tax books, tax lists, and other similar materials.
- 2053 (43) "Telecommunications service provider" means the same as that term is defined in
2054 Section 59-12-102.

2055 Section 27. Section **59-2-208** is amended to read:

2056 **59-2-208 (Effective 05/06/26). Duties of commission and county auditors relative**
2057 **to mines.**

2058 The duties of the commission and county auditors relative to the following shall be the
2059 same as provided for the assessment of public utilities:

- 2060 (1) the assessment of mines, mining claims, and mining property;
2061 (2) the statements and returns to be made; and
2062 (3) the equalization [~~thereof are the same as those provided for the assessment of public~~
2063 ~~utilities]~~ of the assessments described in this section.

2064 Section 28. Section **59-2-919** is amended to read:

2065 **59-2-919 (Effective 05/06/26). Notice and public hearing requirements for**
2066 **certain tax increases -- Exceptions -- Audit.**

2067 (1) As used in this section:

- 2068 (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue

- 2069 generated by the portion of the tax rate that exceeds the taxing entity's certified tax
 2070 rate.
- 2071 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including
 2072 revenue from:
- 2073 (i) eligible new growth; or
 2074 (ii) personal property that is:
- 2075 (A) assessed by a county assessor in accordance with Part 3, County Assessment;
 2076 and
 2077 (B) semiconductor manufacturing equipment.
- 2078 (c) "Base year" means a taxing entity's fiscal year that immediately precedes the fiscal
 2079 year in which the taxing entity first adopted a budget below last year's property tax
 2080 budgeted revenue.
- 2081 (d) "Base year budgeted revenue" means the property tax budgeted revenue, excluding
 2082 eligible new growth, for the base year.
- 2083 (e) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year
 2084 that begins on January 1 and ends on December 31.
- 2085 (f) "County executive calendar year taxing entity" means a calendar year taxing entity
 2086 that operates under the county executive-council form of government described in
 2087 Section 17-62-203.
- 2088 (g) "Current calendar year" means the calendar year immediately preceding the calendar
 2089 year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the
 2090 calendar year taxing entity's certified tax rate.
- 2091 (h) "Eligible new growth" means the same as that term is defined in Section 59-2-924.
- 2092 (i) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that
 2093 begins on July 1 and ends on June 30.
- 2094 [~~(j)~~] "~~Meeting~~" means the same as that term is defined in Section 52-4-103.]
- 2095 [~~(k)~~] (j) "Last year's property tax budgeted revenue" does not include:
- 2096 (i) revenue received by a taxing entity from a debt service levy voted on by the public;
 2097 (ii) revenue generated by the [~~combined~~] minimum basic tax rate as defined in
 2098 Section 53F-2-301; or
 2099 (iii) revenue generated by the charter school levy described in Section 53F-2-703.
- 2100 (k) "Meeting" means the same as that term is defined in Section 52-4-103.
- 2101 (l) "Truth-in-taxation exemption period" means a six-year period that begins with the
 2102 base year.

- 2103 (2) Except as provided in Subsection (11), a taxing entity may not levy a tax rate that
2104 exceeds the taxing entity's certified tax rate unless the taxing entity meets:
- 2105 (a) the requirements of this section that apply to the taxing entity; and
2106 (b) all other requirements as may be required by law.
- 2107 (3)(a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar
2108 year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's
2109 certified tax rate if the calendar year taxing entity:
- 2110 (i) 14 or more days before the date of the regular general election or municipal
2111 general election held in the current calendar year, states at a public meeting:
- 2112 (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the
2113 calendar year taxing entity's certified tax rate;
- 2114 (B) the dollar amount of and purpose for additional ad valorem tax revenue that
2115 would be generated by the proposed increase in the certified tax rate; and
2116 (C) the approximate percentage increase in ad valorem tax revenue for the taxing
2117 entity based on the proposed increase described in Subsection (3)(a)(i)(B);
- 2118 (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in
2119 accordance with Title 52, Chapter 4, Open and Public Meetings Act, including
2120 providing a separate item on the meeting agenda that notifies the public that the
2121 calendar year taxing entity intends to make the statement described in Subsection
2122 (3)(a)(i);
- 2123 (iii) meets the advertisement requirements of Subsections (6) and (7) before the
2124 calendar year taxing entity conducts the public hearing required by Subsection
2125 (3)(a)(v);
- 2126 (iv) provides notice by mail:
- 2127 (A) seven or more days before the regular general election or municipal general
2128 election held in the current calendar year; and
2129 (B) as provided in Subsection (3)(c); and
- 2130 (v) conducts a public hearing that is held:
- 2131 (A) in accordance with Subsections (8) and (9); and
2132 (B) in conjunction with the public hearing required by Section 17-63-304 or
2133 17B-1-610.
- 2134 (b)(i) For a county executive calendar year taxing entity, the statement described in
2135 Subsection (3)(a)(i) shall be made by the:
- 2136 (A) county council;

2137 (B) county executive; or
 2138 (C) both the county council and county executive.
 2139 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the
 2140 county council states a dollar amount of additional ad valorem tax revenue that is
 2141 greater than the amount of additional ad valorem tax revenue previously stated by
 2142 the county executive in accordance with Subsection (3)(a)(i), the county executive
 2143 calendar year taxing entity shall:

2144 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before
 2145 the county executive calendar year taxing entity conducts the public hearing
 2146 under Subsection (3)(a)(v); and

2147 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before
 2148 the county executive calendar year taxing entity conducts the public hearing
 2149 required by Subsection (3)(a)(v).

2150 (c) The notice described in Subsection (3)(a)(iv):

2151 (i) shall be mailed to each owner of property:

2152 (A) within the calendar year taxing entity; and

2153 (B) listed on the assessment roll;

2154 (ii) shall be printed on a separate form that:

2155 (A) is developed by the commission;

2156 (B) states at the top of the form, in bold upper-case type no smaller than 18 point
 2157 "NOTICE OF PROPOSED TAX INCREASE"; and

2158 (C) may be mailed with the notice required by Section 59-2-1317;

2159 (iii) shall contain for each property described in Subsection (3)(c)(i):

2160 (A) the value of the property for the current calendar year;

2161 (B) the tax on the property for the current calendar year; and

2162 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year
 2163 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing
 2164 entity's certified tax rate, the estimated tax on the property;

2165 (iv) shall contain the following statement:

2166 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar
 2167 year]. This notice contains estimates of the tax on your property and the proposed tax increase
 2168 on your property as a result of this tax increase. These estimates are calculated on the basis of
 2169 [insert previous applicable calendar year] data. The actual tax on your property and proposed
 2170 tax increase on your property may vary from this estimate.";

- 2171 (v) shall state the dollar amount of additional ad valorem tax revenue that would be
2172 generated each year by the proposed increase in the certified tax rate;
- 2173 (vi) shall include a brief statement of the primary purpose for the proposed tax
2174 increase, including the taxing entity's intended use of additional ad valorem tax
2175 revenue described in Subsection (3)(c)(v);
- 2176 (vii) shall state the date, time, and place of the public hearing described in Subsection
2177 (3)(a)(v);
- 2178 (viii) shall state the Internet address for the taxing entity's public website;
- 2179 (ix) may contain other information approved by the commission; and
- 2180 (x) if sent in calendar year 2024, 2025, or 2026, shall contain:
- 2181 (A) notice that the taxpayer may request electronic notice as described in
2182 Subsection 17-71-302(1)(m); and
- 2183 (B) instructions describing how to elect to receive a notice as described in
2184 Subsection 17-71-302(1)(m).
- 2185 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate
2186 the estimated tax on property on the basis of:
- 2187 (i) data for the current calendar year; and
- 2188 (ii) the amount of additional ad valorem tax revenue stated in accordance with this
2189 section.
- 2190 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that
2191 exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
- 2192 (a) provides notice by meeting the advertisement requirements of Subsections (6) and (7)
2193 before the fiscal year taxing entity conducts the public meeting at which the fiscal
2194 year taxing entity's annual budget is adopted; and
- 2195 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the
2196 fiscal year taxing entity's annual budget is adopted.
- 2197 (5)(a) A taxing entity is not required to meet the notice or public hearing requirements of
2198 Subsection (3) or (4) if the taxing entity is expressly exempted by law from
2199 complying with the requirements of this section.
- 2200 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or
2201 (4) if:
- 2202 (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that
2203 certified tax rate without having to comply with the notice provisions of this
2204 section; or

- 2205 (ii) the taxing entity:
- 2206 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal
- 2207 year; and
- 2208 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem
- 2209 tax revenue.

2210 (6)(a) Before holding the public hearing described in Subsection (3)(a)(v) or (4)(b), a
 2211 taxing entity proposing a tax rate increase under this section shall publish an
 2212 advertisement regarding the proposed tax increase:

- 2213 (i) electronically in accordance with Section 45-1-101; and
- 2214 (ii) as a class A notice under Section 63G-30-102.

2215 (b) The advertisement described in Subsection (6)(a) shall:

- 2216 (i) be published for at least 14 days before the day on which the taxing entity
- 2217 conducts the public hearing described in Subsection (3)(a)(v) or (4)(b); and

2218 (ii) substantially be in the following form and content:

2219 "NOTICE OF PROPOSED TAX INCREASE
 2220 (NAME OF TAXING ENTITY)

2221 The (name of the taxing entity) is proposing to increase its property tax revenue.

- 2222 • The (name of the taxing entity) tax on a (insert the average value of a residence in
- 2223 the taxing entity rounded to the nearest thousand dollars) residence would increase from
- 2224 \$_____ to \$_____, which is \$_____ per year.

- 2225 • The (name of the taxing entity) tax on a (insert the value of a business having the
- 2226 same value as the average value of a residence in the taxing entity) business would increase
- 2227 from \$_____ to \$_____, which is \$_____ per year.

- 2228 • If the proposed budget is approved, (name of the taxing entity) would receive an
- 2229 additional \$_____ in property tax revenue per year as a result of the tax increase.

- 2230 • If the proposed budget is approved, (name of the taxing entity) would increase its
- 2231 property tax budgeted revenue by ___% above last year's property tax budgeted revenue
- 2232 excluding eligible new growth.

2233 The (name of the taxing entity) invites all concerned citizens to a public hearing for the
 2234 purpose of hearing comments regarding the proposed tax increase and to explain the reasons
 2235 for the proposed tax increase. You have the option to attend or participate in the public hearing
 2236 in person or online.

2237 PUBLIC HEARING

2238 Date/Time: (date) (time)

- 2239 Location: (name of meeting place and address of meeting place)
- 2240 Virtual Meeting Link: (Internet address for remote participation and live streaming
- 2241 options)
- 2242 To obtain more information regarding the tax increase, citizens may contact the (name
- 2243 of the taxing entity) at (phone number of taxing entity) or visit (Internet address for the taxing
- 2244 entity's public website)."
- 2245 (7) The commission:
- 2246 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative
- 2247 Rulemaking Act, governing the joint use of one advertisement described in
- 2248 Subsection (6) by two or more taxing entities; and
- 2249 (b) subject to Section 45-1-101, may authorize a taxing entity's use of a
- 2250 commission-approved direct notice to each taxpayer if:
- 2251 (i) the direct notice is different and separate from the notice required under Section
- 2252 59-2-919.1; and
- 2253 (ii) the taxing entity petitions the commission for the use of a commission-approved
- 2254 direct notice.
- 2255 (8)(a)(i) On or before June 1, a fiscal year taxing entity shall notify the commission
- 2256 and the county auditor of the date, time, and place of the public hearing described
- 2257 in Subsection (4)(b).
- 2258 (ii) On or before October 1 of the current calendar year, a calendar year taxing entity
- 2259 shall notify the commission and the county auditor of the date, time, and place of
- 2260 the public hearing described in Subsection (3)(a)(v).
- 2261 (b)(i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:
- 2262 (A) open to the public;
- 2263 (B) held at a meeting of the taxing entity with no items on the agenda other than
- 2264 discussion and action on the taxing entity's intent to levy a tax rate that exceeds
- 2265 the taxing entity's certified tax rate, the taxing entity's budget, a special
- 2266 district's or special service district's fee implementation or increase, or a
- 2267 combination of these items; and
- 2268 (C) available for individuals to attend or participate either in person or remotely
- 2269 through electronic means.
- 2270 (ii) The governing body of a taxing entity conducting a public hearing described in
- 2271 Subsection (3)(a)(v) or (4)(b) shall:
- 2272 (A) state the dollar amount of additional ad valorem tax revenue that would be

- 2273 generated each year by the proposed increase in the certified tax rate;
- 2274 (B) explain the reasons for the proposed tax increase, including the taxing entity's
- 2275 intended use of additional ad valorem tax revenue described in Subsection
- 2276 (8)(b)(ii)(A);
- 2277 (C) if the county auditor compiles the list required by Section 59-2-919.2, present
- 2278 the list at the public hearing and make the list available on the taxing entity's
- 2279 public website; and
- 2280 (D) provide an interested party desiring to be heard an opportunity to present oral
- 2281 testimony within reasonable time limits and without unreasonable restriction
- 2282 on the number of individuals allowed to make public comment.
- 2283 (c)(i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
- 2284 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the
- 2285 public hearing of another overlapping taxing entity in the same county.
- 2286 (ii) The taxing entities in which the power to set tax levies is vested in the same
- 2287 governing board or authority may consolidate the public hearings described in
- 2288 Subsection (3)(a)(v) or (4)(b) into one public hearing.
- 2289 (d) The county auditor shall resolve any conflict in public hearing dates and times after
- 2290 consultation with each affected taxing entity.
- 2291 (e)(i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or
- 2292 (4)(b) beginning at or after 6 p.m.
- 2293 (ii) If a taxing entity holds a public meeting for the purpose of addressing general
- 2294 business of the taxing entity on the same date as a public hearing described in
- 2295 Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business
- 2296 items shall conclude before the beginning of the public hearing described in
- 2297 Subsection (3)(a)(v) or (4)(b).
- 2298 (f)(i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the
- 2299 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as
- 2300 another public hearing of the taxing entity.
- 2301 (ii) A taxing entity may hold the following hearings on the same date as a public
- 2302 hearing described in Subsection (3)(a)(v) or (4)(b):
- 2303 (A) a budget hearing;
- 2304 (B) if the taxing entity is a special district or a special service district, a fee
- 2305 hearing described in Section 17B-1-643;
- 2306 (C) if the taxing entity is a town, an enterprise fund hearing described in Section

- 2307 10-5-107.5; or
- 2308 (D) if the taxing entity is a city, an enterprise fund hearing described in Section
- 2309 10-6-135.5.
- 2310 (9)(a) If a taxing entity does not make a final decision on budgeting additional ad
- 2311 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b),
- 2312 the taxing entity shall:
- 2313 (i) announce at that public hearing the scheduled time and place of the next public
- 2314 meeting at which the taxing entity will consider budgeting the additional ad
- 2315 valorem tax revenue; and
- 2316 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described
- 2317 in Subsection (9)(a)(i) before September 1.
- 2318 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of
- 2319 additional ad valorem tax revenue that exceeds the largest amount of additional ad
- 2320 valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).
- 2321 (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's
- 2322 certified tax rate may coincide with a public hearing on the fiscal year taxing entity's
- 2323 proposed annual budget.
- 2324 (10)(a) A county auditor may conduct an audit to verify a taxing entity's compliance
- 2325 with Subsection (8).
- 2326 (b) If the county auditor, after completing an audit, finds that a taxing entity has failed to
- 2327 meet the requirements of Subsection (8), the county auditor shall prepare and submit
- 2328 a report of the auditor's findings to the commission.
- 2329 (c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax
- 2330 rate if, on or before September 15 of the year in which the taxing entity is required to
- 2331 hold the public hearing described in Subsection (3)(a)(v) or (4)(b), the commission
- 2332 determines that the taxing entity has failed to meet the requirements of Subsection (8).
- 2333 (11) For a fiscal year within a truth-in-taxation exemption period, a taxing entity may adopt
- 2334 a budget that is equal to or less than the base year budgeted revenue without complying
- 2335 with this section.
- 2336 Section 29. Section **59-2-919.1** is amended to read:
- 2337 **59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26). Notice of property**
- 2338 **valuation and tax changes.**
- 2339 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
- 2340 before July 22 of each year, shall notify each owner of real estate who is listed on the

- 2341 assessment roll.
- 2342 (2) The notice described in Subsection (1) shall:
- 2343 (a) except as provided in Subsection (5), be sent to all owners of real property by mail
- 2344 10 or more days before the day on which:
- 2345 (i) the county board of equalization meets; and
- 2346 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
- 2347 tax rate;
- 2348 (b) be on a form that is:
- 2349 (i) approved by the commission; and
- 2350 (ii) uniform in content in all counties in the state; and
- 2351 (c) contain for each property:
- 2352 (i) the assessor's determination of the value of the property;
- 2353 (ii) the taxable value of the property;
- 2354 (iii) for property assessed by the county assessor:
- 2355 (A) instructions on how the taxpayer may file an application with the county
- 2356 board of equalization to appeal the valuation or equalization of the property
- 2357 under Section 59-2-1004, including instructions for filing an application
- 2358 through electronic means; and
- 2359 (B) the deadline for the taxpayer to make an application to appeal the valuation or
- 2360 equalization of the property under Section 59-2-1004;
- 2361 (iv) for property assessed by the commission:
- 2362 (A) instructions on how the taxpayer may file an application with the commission
- 2363 for a hearing on an objection to the valuation or equalization of the property
- 2364 under Section 59-2-1007;
- 2365 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
- 2366 objection to the valuation or equalization of the property under Section
- 2367 59-2-1007; and
- 2368 (C) a statement that the taxpayer may not appeal the valuation or equalization of
- 2369 the property to the county board of equalization;
- 2370 (v) itemized tax information for all applicable taxing entities, including:
- 2371 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
- 2372 year; and
- 2373 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 2374 (vi) the following, stated separately:

- 2375 (A) the charter school levy described in Section 53F-2-703;
- 2376 (B) the multicounty assessing and collecting levy described in Subsection
- 2377 59-2-1602(2);
- 2378 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 2379 (D) levies for debt service voted on by the public;
- 2380 (E) levies imposed for special purposes under Section 10-6-133.4;
- 2381 (F) the combined basic rate as defined in Section 53F-2-301; and
- 2382 (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 2383 (vii) the tax impact on the property;
- 2384 (viii) the date, time, and place of the required public hearing for each entity;
- 2385 (ix) property tax information pertaining to:
- 2386 (A) taxpayer relief; and
- 2387 (B) the residential exemption described in Section 59-2-103;
- 2388 (x) information specifically authorized to be included on the notice under this chapter;
- 2389 (xi) the last property review date of the property as [~~described in Subsection~~
- 2390 59-2-303.1(1)(e)] defined in Section 59-2-303.1;
- 2391 (xii) instructions on how the taxpayer may obtain additional information regarding
- 2392 the valuation of the property, including the characteristics and features of the
- 2393 property, from:
- 2394 (A) a website maintained by the county; or
- 2395 (B) the statewide web portal developed and maintained by the Multicounty
- 2396 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
- 2397 property characteristics and features; and
- 2398 (xiii) other information approved by the commission.
- 2399 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
- 2400 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
- 2401 addition to the information required by Subsection (2):
- 2402 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 2403 (b) the difference between the dollar amount of the taxpayer's tax liability if the
- 2404 proposed increase is approved and the dollar amount of the taxpayer's tax liability
- 2405 under the current rate, placed in close proximity to the information described in
- 2406 Subsection (2)(c)(viii);
- 2407 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
- 2408 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax

- 2409 liability under the current tax rate; and
- 2410 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
2411 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
2412 year if the proposed tax increase is approved.
- 2413 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
2414 notice sent to a residential property shall:
- 2415 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
2416 and this property is your primary residence, you may be eligible to defer payment of
2417 this property tax."; and
- 2418 (b) include a telephone number, or a website address on which a telephone number is
2419 prominently listed, that the property owner may call to obtain additional information
2420 about applying for a deferral.
- 2421 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
2422 provide, at the county auditor's discretion, the notice required by this section to a
2423 taxpayer by electronic means if a taxpayer makes an election, according to
2424 procedures determined by the county auditor, to receive the notice by electronic
2425 means.
- 2426 (b)(i) If a county auditor sends a notice required by this section by electronic means,
2427 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 2428 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
2429 14 days or more before the county board of equalization meets and the taxing
2430 entity holds a public hearing on a proposed increase in the certified tax rate, the
2431 county auditor shall send the notice required by this section by mail as provided in
2432 Subsection (2).
- 2433 (c) A taxpayer may revoke an election to receive the notice required by this section by
2434 electronic means if the taxpayer provides written notice to the county auditor on or
2435 before April 30.
- 2436 (d) An election or a revocation of an election under this Subsection (5):
- 2437 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
2438 before the due date for paying the tax; or
- 2439 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
2440 equalization of the taxpayer's real property submit the application for appeal
2441 within the time period provided in Subsection 59-2-1004(3).
- 2442 (e) A county auditor shall provide the notice required by this section as provided in

- 2443 Subsection (2), until a taxpayer makes a new election in accordance with this
2444 Subsection (5), if:
- 2445 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
2446 the notice required by this section by electronic means; or
 - 2447 (ii) the county auditor finds that the taxpayer's electronic contact information is
2448 invalid.
- 2449 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
2450 of whether the property that is the subject of the notice required by this section is
2451 exempt from taxation.

2452 Section 30. Section **59-2-919.1** is amended to read:

2453 **59-2-919.1 (Effective 07/01/26). Notice of property valuation and tax changes.**

- 2454 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
2455 before July 22 of each year, shall notify each owner of real estate who is listed on the
2456 assessment roll.
- 2457 (2) The notice described in Subsection (1) shall:
- 2458 (a) except as provided in Subsection (5), be sent to all owners of real property by mail
2459 10 or more days before the day on which:
 - 2460 (i) the county board of equalization meets; and
 - 2461 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
2462 tax rate;
 - 2463 (b) be on a form that is:
 - 2464 (i) approved by the commission; and
 - 2465 (ii) uniform in content in all counties in the state; and
 - 2466 (c) contain for each property:
 - 2467 (i) the assessor's determination of the value of the property;
 - 2468 (ii) the taxable value of the property;
 - 2469 (iii) for property assessed by the county assessor:
 - 2470 (A) instructions on how the taxpayer may file an application with the county
2471 board of equalization to appeal the valuation or equalization of the property
2472 under Section 59-2-1004, including instructions for filing an application
2473 through electronic means; and
 - 2474 (B) the deadline for the taxpayer to make an application to appeal the valuation or
2475 equalization of the property under Section 59-2-1004;
 - 2476 (iv) for property assessed by the commission:

- 2477 (A) instructions on how the taxpayer may file an application with the commission
 2478 for a hearing on an objection to the valuation or equalization of the property
 2479 under Section 59-2-1007;
- 2480 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
 2481 objection to the valuation or equalization of the property under Section
 2482 59-2-1007; and
- 2483 (C) a statement that the taxpayer may not appeal the valuation or equalization of
 2484 the property to the county board of equalization;
- 2485 (v) itemized tax information for all applicable taxing entities, including:
- 2486 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
 2487 year; and
- 2488 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 2489 (vi) the following, stated separately:
- 2490 (A) the charter school levy described in Section 53F-2-703;
- 2491 (B) the multicounty assessing and collecting levy described in Subsection
 2492 59-2-1602(2);
- 2493 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 2494 (D) levies for debt service voted on by the public;
- 2495 (E) levies imposed for special purposes under Section 10-6-133.4;
- 2496 (F) the minimum basic tax rate as defined in Section 53F-2-301; and
- 2497 (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 2498 (vii) the tax impact on the property;
- 2499 (viii) the date, time, and place of the required public hearing for each entity;
- 2500 (ix) property tax information pertaining to:
- 2501 (A) taxpayer relief; and
- 2502 (B) the residential exemption described in Section 59-2-103;
- 2503 (x) information specifically authorized to be included on the notice under this chapter;
- 2504 (xi) the last property review date of the property as [~~described in Subsection~~
 2505 59-2-303.1(1)(e)] defined in Section 59-2-303.1;
- 2506 (xii) instructions on how the taxpayer may obtain additional information regarding
 2507 the valuation of the property, including the characteristics and features of the
 2508 property, from:
- 2509 (A) a website maintained by the county; or
- 2510 (B) the statewide web portal developed and maintained by the Multicounty

- 2511 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
2512 property characteristics and features; and
2513 (xiii) other information approved by the commission.
- 2514 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
2515 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
2516 addition to the information required by Subsection (2):
- 2517 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 2518 (b) the difference between the dollar amount of the taxpayer's tax liability if the
2519 proposed increase is approved and the dollar amount of the taxpayer's tax liability
2520 under the current rate, placed in close proximity to the information described in
2521 Subsection (2)(c)(viii);
- 2522 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
2523 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
2524 liability under the current tax rate; and
- 2525 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
2526 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
2527 year if the proposed tax increase is approved.
- 2528 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
2529 notice sent to a residential property shall:
- 2530 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
2531 and this property is your primary residence, you may be eligible to defer payment of
2532 this property tax."; and
- 2533 (b) include a telephone number, or a website address on which a telephone number is
2534 prominently listed, that the property owner may call to obtain additional information
2535 about applying for a deferral.
- 2536 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
2537 provide, at the county auditor's discretion, the notice required by this section to a
2538 taxpayer by electronic means if a taxpayer makes an election, according to
2539 procedures determined by the county auditor, to receive the notice by electronic
2540 means.
- 2541 (b)(i) If a county auditor sends a notice required by this section by electronic means,
2542 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 2543 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
2544 14 days or more before the county board of equalization meets and the taxing

2545 entity holds a public hearing on a proposed increase in the certified tax rate, the
 2546 county auditor shall send the notice required by this section by mail as provided in
 2547 Subsection (2).

2548 (c) A taxpayer may revoke an election to receive the notice required by this section by
 2549 electronic means if the taxpayer provides written notice to the county auditor on or
 2550 before April 30.

2551 (d) An election or a revocation of an election under this Subsection (5):

2552 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
 2553 before the due date for paying the tax; or

2554 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
 2555 equalization of the taxpayer's real property submit the application for appeal
 2556 within the time period provided in Subsection 59-2-1004(3).

2557 (e) A county auditor shall provide the notice required by this section as provided in
 2558 Subsection (2), until a taxpayer makes a new election in accordance with this
 2559 Subsection (5), if:

2560 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
 2561 the notice required by this section by electronic means; or

2562 (ii) the county auditor finds that the taxpayer's electronic contact information is
 2563 invalid.

2564 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
 2565 of whether the property that is the subject of the notice required by this section is
 2566 exempt from taxation.

2567 Section 31. Section **59-2-924** is amended to read:

2568 **59-2-924 (Effective 05/06/26). Definitions -- Report of valuation of property to**
 2569 **county auditor and commission -- Transmittal by auditor to governing bodies --**
 2570 **Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget**
 2571 **-- Notice provided by the commission.**

2572 (1) As used in this section:

2573 (a)(i) "Ad valorem property tax revenue" means revenue collected in accordance with
 2574 this chapter.

2575 (ii) "Ad valorem property tax revenue" does not include:

2576 (A) interest;

2577 (B) penalties;

2578 (C) collections from redemptions; or

- 2579 (D) revenue received by a taxing entity from personal property that is
2580 semiconductor manufacturing equipment assessed by a county assessor in
2581 accordance with Part 3, County Assessment.
- 2582 (b) "Adjusted tax increment" means the same as that term is defined in Section
2583 17C-1-102.
- 2584 (c)(i) "Aggregate taxable value of all property taxed" means:
- 2585 (A) the aggregate taxable value of all real property a county assessor assesses in
2586 accordance with Part 3, County Assessment, for the current year;
- 2587 (B) the aggregate taxable value of all real and personal property the commission
2588 assesses in accordance with Part 2, Assessment of Property, for the current
2589 year; and
- 2590 (C) the aggregate year end taxable value of all personal property a county assessor
2591 assesses in accordance with Part 3, County Assessment, contained on the prior
2592 year's tax rolls of the taxing entity.
- 2593 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate
2594 year end taxable value of personal property that is:
- 2595 (A) semiconductor manufacturing equipment assessed by a county assessor in
2596 accordance with Part 3, County Assessment; and
- 2597 (B) contained on the prior year's tax rolls of the taxing entity.
- 2598 (d) "Base taxable value" means:
- 2599 (i) for an authority created under Section 11-58-201, the same as that term is defined
2600 in Section 11-58-102;
- 2601 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
2602 the same as that term is defined in Section [~~11-59-207~~] 11-59-208;
- 2603 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
2604 11-70-201, the same as that term is defined in Section 11-70-101;
- 2605 (iv) for an agency created under Section 17C-1-201.5, the same as that term is
2606 defined in Section 17C-1-102;
- 2607 (v) for an authority created under Section 63H-1-201, the same as that term is defined
2608 in Section 63H-1-102;
- 2609 (vi) for a host local government, the same as that term is defined in Section
2610 63N-2-502;
- 2611 (vii) for a housing and transit reinvestment zone or convention center reinvestment
2612 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit

- 2613 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- 2614 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part
- 2615 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80,
- 2616 Part 5, Home Ownership Promotion Zone, a property's taxable value as shown
- 2617 upon the assessment roll last equalized during the base year, as that term is
- 2618 defined in Section 10-21-101 or Section 17-80-101;
- 2619 (ix) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
- 2620 First Home Investment Zone Act, a property's taxable value as shown upon the
- 2621 assessment roll last equalized during the base year, as that term is defined in
- 2622 Section 63N-3-1601;
- 2623 (x) for a major sporting event venue zone created under Title 63N, Chapter 3, Part
- 2624 17, Major Sporting Event Venue Zone Act, a property's taxable value as shown
- 2625 upon the assessment roll last equalized during the property tax base year, as that
- 2626 term is defined in Section 63N-3-1701; or
- 2627 (xi) for an electrical energy development zone [~~created~~] designated under Section
- 2628 79-6-1104, the value of the property within an electrical energy development
- 2629 zone, as shown on the assessment roll last equalized before the [~~creation~~]
- 2630 designation of the electrical development zone[~~, as that term is defined in Section~~
- 2631 ~~79-6-1104~~].
- 2632 (e) "Centrally assessed benchmark value" means an amount equal to the average year
- 2633 end taxable value of real and personal property the commission assesses in
- 2634 accordance with Part 2, Assessment of Property, for the previous three calendar
- 2635 years, adjusted for taxable value attributable to:
- 2636 (i) an annexation to a taxing entity;
- 2637 (ii) an incorrect allocation of taxable value of real or personal property the
- 2638 commission assesses in accordance with Part 2, Assessment of Property; or
- 2639 (iii) a change in value as a result of a change in the method of apportioning the value
- 2640 prescribed by the Legislature, a court, or the commission in an administrative rule
- 2641 or administrative order.
- 2642 (f) "Centrally assessed industry" means the following industry classes the commission
- 2643 assesses in accordance with Part 2, Assessment of Property:
- 2644 (i) air carrier;
- 2645 (ii) coal;
- 2646 (iii) coal load out property;

- 2647 (iv) electric generation;
- 2648 (v) electric rural;
- 2649 (vi) electric utility;
- 2650 (vii) gas utility;
- 2651 (viii) ground access property;
- 2652 (ix) land only property;
- 2653 (x) liquid pipeline;
- 2654 (xi) metalliferous mining;
- 2655 (xii) nonmetalliferous mining;
- 2656 (xiii) oil and gas gathering;
- 2657 (xiv) oil and gas production;
- 2658 (xv) oil and gas water disposal;
- 2659 (xvi) railroad;
- 2660 (xvii) sand and gravel; and
- 2661 (xviii) uranium.

2662 (g)(i) "Centrally assessed new growth" means the greater of:

2663 (A) for each centrally assessed industry, zero; or

2664 (B) the amount calculated by subtracting the centrally assessed benchmark value
2665 for each centrally assessed industry, adjusted for prior year end incremental
2666 value, from the taxable value of real and personal property the commission
2667 assesses in accordance with Part 2, Assessment of Property, for each centrally
2668 assessed industry for the current year, adjusted for current year incremental
2669 value.

2670 (ii) "Centrally assessed new growth" does not include a change in value for a
2671 centrally assessed industry as a result of a change in the method of apportioning
2672 the value prescribed by the Legislature, a court, or the commission in an
2673 administrative rule or administrative order.

2674 (h) "Certified tax rate" means a tax rate that will provide the same ad valorem property
2675 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.

2676 (i) "Community reinvestment agency" means the same as that term is defined in Section
2677 17C-1-102.

2678 (j) "Eligible new growth" means the greater of:

2679 (i) zero; or

2680 (ii) the sum of:

- 2681 (A) locally assessed new growth;
- 2682 (B) centrally assessed new growth; and
- 2683 (C) project area new growth or hotel property new growth.
- 2684 (k) "Host local government" means the same as that term is defined in Section
- 2685 63N-2-502.
- 2686 (l) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- 2687 (m) "Hotel property new growth" means an amount equal to the incremental value that is
- 2688 no longer provided to a host local government as incremental property tax revenue.
- 2689 (n) "Incremental property tax revenue" means the same as that term is defined in Section
- 2690 63N-2-502.
- 2691 (o) "Incremental value" means:
- 2692 (i) for an authority created under Section 11-58-201, the amount calculated by
- 2693 multiplying:
- 2694 (A) the difference between the taxable value and the base taxable value of the
- 2695 property that is located within a project area and on which property tax
- 2696 differential is collected; and
- 2697 (B) the number that represents the percentage of the property tax differential that
- 2698 is paid to the authority;
- 2699 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
- 2700 an amount calculated by multiplying:
- 2701 (A) the difference between the current assessed value of the property and the base
- 2702 taxable value; and
- 2703 (B) the number that represents the percentage of the property tax augmentation, as
- 2704 defined in Section [~~11-59-207~~] 11-59-208, that is paid to the Point of the
- 2705 Mountain State Land Authority;
- 2706 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
- 2707 11-70-201, the amount calculated by multiplying:
- 2708 (A) the difference between the taxable value for the current year and the base
- 2709 taxable value of the property that is located within a project area; and
- 2710 (B) the number that represents the percentage of enhanced property tax revenue,
- 2711 as defined in Section 11-70-101;
- 2712 (iv) for an agency created under Section 17C-1-201.5, the amount calculated by
- 2713 multiplying:
- 2714 (A) the difference between the taxable value and the base taxable value of the

- 2715 property located within a project area and on which tax increment is collected;
2716 and
- 2717 (B) the number that represents the adjusted tax increment from that project area
2718 that is paid to the agency;
- 2719 (v) for an authority created under Section 63H-1-201, the amount calculated by
2720 multiplying:
- 2721 (A) the difference between the taxable value and the base taxable value of the
2722 property located within a project area and on which property tax allocation is
2723 collected; and
- 2724 (B) the number that represents the percentage of the property tax allocation from
2725 that project area that is paid to the authority;
- 2726 (vi) for a housing and transit reinvestment zone or convention center reinvestment
2727 zone created in accordance with Title 63N, Chapter 3, Part 6, Housing and Transit
2728 Reinvestment Zone Act, an amount calculated by multiplying:
- 2729 (A) the difference between the taxable value and the base taxable value of the
2730 property that is located within a housing and transit reinvestment zone or
2731 convention center reinvestment zone and on which tax increment is collected;
2732 and
- 2733 (B) the number that represents the percentage of the tax increment that is paid to
2734 the housing and transit reinvestment zone or convention center reinvestment
2735 zone;
- 2736 (vii) for a host local government, an amount calculated by multiplying:
- 2737 (A) the difference between the taxable value and the base taxable value of the
2738 hotel property on which incremental property tax revenue is collected; and
- 2739 (B) the number that represents the percentage of the incremental property tax
2740 revenue from that hotel property that is paid to the host local government;
- 2741 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part
2742 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80,
2743 Part 5, Home Ownership Promotion Zone, an amount calculated by multiplying:
- 2744 (A) the difference between the taxable value and the base taxable value of the
2745 property that is located within a home ownership promotion zone and on which
2746 tax increment is collected; and
- 2747 (B) the number that represents the percentage of the tax increment that is paid to
2748 the home ownership promotion zone;

- 2749 (ix) for a first home investment zone created in accordance with Title 63N, Chapter
2750 3, Part 16, First Home Investment Zone Act, an amount calculated by multiplying:
2751 (A) the difference between the taxable value and the base taxable value of the
2752 property that is located within a first home investment zone and on which tax
2753 increment is collected; and
2754 (B) the number that represents the percentage of the tax increment that is paid to
2755 the first home investment zone;
- 2756 (x) for a major sporting event venue zone created pursuant to Title 63N, Chapter 3,
2757 Part 17, Major Sporting Event Venue Zone Act, an amount calculated by
2758 multiplying:
2759 (A) the difference between the taxable value and the base taxable value of the
2760 property located within a qualified development zone for a major sporting
2761 event venue zone and upon which property tax increment is collected; and
2762 (B) the number that represents the percentage of tax increment that is paid to the
2763 major sporting event venue zone, as approved by a major sporting event venue
2764 zone committee described in Section 63N-1a-1706; or
- 2765 (xi) for an electrical energy development zone [created] designated under Section
2766 79-6-1104, the amount calculated by multiplying:
2767 (A) the difference between the taxable value and the base taxable value of the
2768 property that is located within the electrical energy developmental zone; and
2769 (B) the number that represents the percentage of the tax increment that is paid to a
2770 community reinvestment agency and the Electrical Energy Development
2771 Investment Fund created in Section 79-6-1105.
- 2772 (p)(i) "Locally assessed new growth" means the greater of:
2773 (A) zero; or
2774 (B) the amount calculated by subtracting the year end taxable value of real
2775 property the county assessor assesses in accordance with Part 3, County
2776 Assessment, for the previous year, adjusted for prior year end incremental
2777 value from the taxable value of real property the county assessor assesses in
2778 accordance with Part 3, County Assessment, for the current year, adjusted for
2779 current year incremental value.
- 2780 (ii) "Locally assessed new growth" does not include a change in:
2781 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal,
2782 or another adjustment;

- 2783 (B) assessed value based on whether a property is allowed a residential exemption
 2784 for a primary residence under Section 59-2-103;
- 2785 (C) assessed value based on whether a property is assessed under Part 5, Farmland
 2786 Assessment Act; or
- 2787 (D) assessed value based on whether a property is assessed under Part 17, Urban
 2788 Farming Assessment Act.
- 2789 (q) "Project area" means:
- 2790 (i) for an authority created under Section 11-58-201, the same as that term is defined
 2791 in Section 11-58-102;
- 2792 (ii) for the Utah Fairpark Area Investment and Restoration District created in Section
 2793 11-70-201, the same as that term is defined in Section 11-70-101;
- 2794 (iii) for an agency created under Section 17C-1-201.5, the same as that term is
 2795 defined in Section 17C-1-102;
- 2796 (iv) for an authority created under Section 63H-1-201, the same as that term is
 2797 defined in Section 63H-1-102;
- 2798 (v) for a housing and transit reinvestment zone [~~or convention center reinvestment~~
 2799 ~~zone~~] created under Title 63N, Chapter 3, Part 6, Housing and Transit
 2800 Reinvestment Zone Act, the [~~same as that term is~~] housing and transit reinvestment
 2801 zone, as defined in Section 63N-3-602;
- 2802 (vi) for a convention center reinvestment zone created under Title 63N, Chapter 3,
 2803 Part 6, Housing and Transit Reinvestment Zone Act, the convention center
 2804 reinvestment zone, as defined in Section 63N-3-602;
- 2805 [~~(vi)~~] (vii) for a home ownership promotion zone created under Title 10, Chapter 21,
 2806 Part 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter
 2807 80, Part 5, Home Ownership Promotion Zone, the [~~same as that term is~~] home
 2808 ownership promotion zone, as defined in Section 10-21-101 or Section 17-80-101;
- 2809 [~~(vii)~~] (viii) for a first home investment zone created under Title 63N, Chapter 3, Part
 2810 16, First Home Investment Zone Act, the same as that term is defined in Section
 2811 63N-3-1601; or
- 2812 [~~(viii)~~] (ix) for a major sporting event venue zone established under Title 63N,
 2813 Chapter 3, Part 17, Major Sporting Event Venue Zone Act, the qualified
 2814 development zone, as defined in Section 63N-3-1701.
- 2815 (r) "Project area new growth" means:
- 2816 (i) for an authority created under Section 11-58-201, an amount equal to the

- 2817 incremental value that is no longer provided to an authority as property tax
2818 differential;
- 2819 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
2820 an amount equal to the incremental value that is no longer provided to the Point of
2821 the Mountain State Land Authority as property tax augmentation, as defined in
2822 Section [~~11-59-207~~] 11-59-208;
- 2823 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
2824 11-70-201, an amount equal to the incremental value that is no longer provided to
2825 the Utah Fairpark Area Investment and Restoration District;
- 2826 (iv) for an agency created under Section 17C-1-201.5, an amount equal to the
2827 incremental value that is no longer provided to an agency as tax increment;
- 2828 (v) for an authority created under Section 63H-1-201, an amount equal to the
2829 incremental value that is no longer provided to an authority as property tax
2830 allocation;
- 2831 (vi) for a housing and transit reinvestment zone or convention center reinvestment
2832 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
2833 Reinvestment Zone Act, an amount equal to the incremental value that is no
2834 longer provided to a housing and transit reinvestment zone or convention center
2835 reinvestment zone as tax increment;
- 2836 (vii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
2837 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
2838 5, Home Ownership Promotion Zone, an amount equal to the incremental value
2839 that is no longer provided to a home ownership promotion zone as tax increment;
- 2840 (viii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
2841 First Home Investment Zone Act, an amount equal to the incremental value that is
2842 no longer provided to a first home investment zone as tax increment; or
- 2843 (ix) for a major sporting event venue zone created under Title 63N, Chapter 3, Part
2844 17, Major Sporting Event Venue Zone Act, an amount equal to the incremental
2845 value that is no longer provided to the creating entity of a major sporting event
2846 venue zone as property tax increment.
- 2847 (s) "Project area incremental revenue" means the same as that term is defined in Section
2848 17C-1-1001.
- 2849 (t) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- 2850 (u) "Property tax differential" means the same as that term is defined in Sections

- 2851 11-58-102 and 79-6-1104.
- 2852 (v) "Tax increment" means:
- 2853 (i) for a project created under Section 17C-1-201.5, the same as that term is defined
- 2854 in Section 17C-1-102;
- 2855 (ii) for a housing and transit reinvestment zone or convention center reinvestment
- 2856 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
- 2857 Reinvestment Zone Act, the same as the term "property tax increment" is defined
- 2858 in Section 63N-3-602;
- 2859 (iii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
- 2860 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
- 2861 5, Home Ownership Promotion Zone, the same as that term is defined in Section
- 2862 10-21-101 or Section 17-80-101;
- 2863 (iv) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
- 2864 First Home Investment Zone Act, the same as that term is defined in Section
- 2865 63N-3-1601; or
- 2866 (v) for a major sporting event venue zone created under Title 63N, Chapter 3, Part
- 2867 17, Major Sporting Event Venue Zone Act, property tax increment, as that term is
- 2868 defined in Section 63N-3-1701.
- 2869 (2) Before June 1 of each year, each county assessor shall deliver to the county auditor and
- 2870 the commission the following statements:
- 2871 (a) a statement containing the aggregate valuation of all taxable real property a county
- 2872 assessor assesses in accordance with Part 3, County Assessment, for each taxing
- 2873 entity; and
- 2874 (b) a statement containing the taxable value of all personal property a county assessor
- 2875 assesses in accordance with Part 3, County Assessment, from the prior year end
- 2876 values.
- 2877 (3) The county auditor shall, on or before June 8, transmit to the governing body of each
- 2878 taxing entity:
- 2879 (a) the statements described in Subsections (2)(a) and (b);
- 2880 (b) an estimate of the revenue from personal property;
- 2881 (c) the certified tax rate; and
- 2882 (d) all forms necessary to submit a tax levy request.
- 2883 (4)(a) Except as otherwise provided in this section, the certified tax rate shall be
- 2884 calculated by dividing the ad valorem property tax revenue that a taxing entity

- 2885 budgeted for the prior year by the amount calculated under Subsection (4)(b).
2886 (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall
2887 calculate an amount as follows:
2888 (i) calculate for the taxing entity the difference between:
2889 (A) the aggregate taxable value of all property taxed; and
2890 (B) any adjustments for current year incremental value;
2891 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount
2892 determined by increasing or decreasing the amount calculated under Subsection
2893 (4)(b)(i) by the average of the percentage net change in the value of taxable
2894 property for the equalization period for the three calendar years immediately
2895 preceding the current calendar year;
2896 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the
2897 product of:
2898 (A) the amount calculated under Subsection (4)(b)(ii); and
2899 (B) the percentage of property taxes collected for the five calendar years
2900 immediately preceding the current calendar year; and
2901 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an
2902 amount determined by:
2903 (A) multiplying the percentage of property taxes collected for the five calendar
2904 years immediately preceding the current calendar year by eligible new growth;
2905 and
2906 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the
2907 amount calculated under Subsection (4)(b)(iii).
2908 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated
2909 as follows:
2910 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
2911 tax rate is zero;
2912 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
2913 (i) in a county of the first, second, or third class, the levy imposed for municipal-type
2914 services under Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services
2915 to Unincorporated Areas; and
2916 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
2917 purposes and such other levies imposed solely for the municipal-type services
2918 identified in Section 17-78-501 and Subsection 17-63-101(23);

- 2919 (c) for a community reinvestment agency that received all or a portion of a taxing
2920 entity's project area incremental revenue in the prior year under Title 17C, Chapter 1,
2921 Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in
2922 Subsection (4) except that the commission shall treat the total revenue transferred to
2923 the community reinvestment agency as ad valorem property tax revenue that the
2924 taxing entity budgeted for the prior year; and
- 2925 (d) for debt service voted on by the public, the certified tax rate is the actual levy
2926 imposed by that section, except that a certified tax rate for the following levies shall
2927 be calculated in accordance with Section 59-2-913 and this section:
- 2928 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
2929 (ii) a levy to pay for the costs of state legislative mandates or judicial or
2930 administrative orders under Section 59-2-1602.
- 2931 (6)(a) A taxing entity may impose a judgment levy under Section 59-2-1328 or
2932 59-2-1330 at a rate that is sufficient to generate only the revenue required to satisfy
2933 one or more eligible judgments.
- 2934 (b) The ad valorem property tax revenue generated by a judgment levy described in
2935 Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate
2936 certified tax rate.
- 2937 (7)(a) For the purpose of calculating the certified tax rate, the county auditor shall use:
- 2938 (i) the taxable value of real property:
- 2939 (A) the county assessor assesses in accordance with Part 3, County Assessment;
2940 and
2941 (B) contained on the assessment roll;
- 2942 (ii) the year end taxable value of personal property:
- 2943 (A) a county assessor assesses in accordance with Part 3, County Assessment; and
2944 (B) contained on the prior year's assessment roll; and
- 2945 (iii) the taxable value of real and personal property the commission assesses in
2946 accordance with Part 2, Assessment of Property.
- 2947 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new
2948 growth.
- 2949 (8)(a) On or before June 30 of each year, a taxing entity shall adopt a tentative budget.
- 2950 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify
2951 the county auditor of:
- 2952 (i) the taxing entity's intent to exceed the certified tax rate; and

- 2953 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 2954 (c) The county auditor shall notify property owners of any intent to levy a tax rate that
- 2955 exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- 2956 (9)(a) Subject to Subsection (9)(d), the commission shall provide notice, through
- 2957 electronic means on or before July 31, to a taxing entity and the Revenue and
- 2958 Taxation Interim Committee if:
- 2959 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end
- 2960 taxable value of the real and personal property the commission assesses in
- 2961 accordance with Part 2, Assessment of Property, for the previous year, adjusted
- 2962 for prior year end incremental value; and
- 2963 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year
- 2964 end taxable value of the real and personal property of a taxpayer the commission
- 2965 assesses in accordance with Part 2, Assessment of Property, for the previous year.
- 2966 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by
- 2967 subtracting the taxable value of real and personal property the commission assesses
- 2968 in accordance with Part 2, Assessment of Property, for the current year, adjusted for
- 2969 current year incremental value, from the year end taxable value of the real and
- 2970 personal property the commission assesses in accordance with Part 2, Assessment of
- 2971 Property, for the previous year, adjusted for prior year end incremental value.
- 2972 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by
- 2973 subtracting the total taxable value of real and personal property of a taxpayer the
- 2974 commission assesses in accordance with Part 2, Assessment of Property, for the
- 2975 current year, from the total year end taxable value of the real and personal property of
- 2976 a taxpayer the commission assesses in accordance with Part 2, Assessment of
- 2977 Property, for the previous year.
- 2978 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the
- 2979 requirement under Subsection (9)(a)(ii).

2980 Section 32. Section **59-2-926** is amended to read:

2981 **59-2-926 (Effective 05/06/26) (Superseded 07/01/26). Proposed tax increase by**

2982 **state -- Notice -- Contents -- Dates.**

2983 If the state authorizes a tax rate that exceeds the combined basic rate described in

2984 Section 53F-2-301, or authorizes a levy pursuant to Section 59-2-1602 that exceeds the

2985 certified revenue levy[~~as defined in Section 59-2-102~~], the state shall publish a notice no

2986 later than 10 days after the last day of the annual legislative general session that meets the

2987 following requirements:

- 2988 (1)(a) The Office of the Legislative Fiscal Analyst shall advertise that the state
2989 authorized a levy that generates revenue in excess of the previous year's ad valorem
2990 tax revenue, plus eligible new growth as defined in Section 59-2-924, but exclusive
2991 of revenue from collections from redemptions, interest, and penalties:
- 2992 (i) in a newspaper of general circulation in the state; and
 - 2993 (ii) as required in Section 45-1-101.
- 2994 (b) Except an advertisement published on a website, the advertisement described in
2995 Subsection (1)(a):
- 2996 (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18
2997 point, and surrounded by a 1/4-inch border;
 - 2998 (ii) may not be placed in that portion of the newspaper where legal notices and
2999 classified advertisements appear; and
 - 3000 (iii) shall be run once.

3001 (2) The form and content of the notice shall be substantially as follows:

3002 "NOTICE OF TAX INCREASE

3003 The state has budgeted an increase in its property tax revenue from \$_____ to
3004 \$_____ or ____%. The increase in property tax revenues will come from the following
3005 sources (include all of the following provisions):

- 3006 (a) \$_____ of the increase will come from (provide an explanation of the cause of
3007 adjustment or increased revenues, such as reappraisals or factoring orders);
- 3008 (b) \$_____ of the increase will come from natural increases in the value of the tax
3009 base due to (explain cause of eligible new growth, such as new building activity,
3010 annexation, etc.); and
- 3011 (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for
3012 the basic state-supported school program, applicable tax rate for the Property Tax
3013 Valuation Fund, or both) paid \$_____ in property taxes would pay the
3014 following:
- 3015 (i) \$_____ if the state of Utah did not budget an increase in property tax
3016 revenue exclusive of eligible new growth; and
 - 3017 (ii) \$_____ under the increased property tax revenues exclusive of eligible new
3018 growth budgeted by the state of Utah."

3019 Section 33. Section **59-2-926** is amended to read:

3020 **59-2-926 (Effective 07/01/26). Proposed tax increase by state -- Notice --**

3021 **Contents -- Dates.**

3022 If the state authorizes a tax rate that exceeds the minimum basic tax rate described in
 3023 Section 53F-2-301, or authorizes a levy pursuant to Section 59-2-1602 that exceeds the
 3024 certified revenue levy as defined in Section 59-2-102, the state shall publish a notice no later
 3025 than 10 days after the last day of the annual legislative general session that meets the following
 3026 requirements:

3027 (1)(a) The Office of the Legislative Fiscal Analyst shall advertise that the state
 3028 authorized a levy that generates revenue in excess of the previous year's ad valorem
 3029 tax revenue, plus eligible new growth~~[-as defined in Section 59-2-924]~~, but exclusive
 3030 of revenue from collections from redemptions, interest, and penalties:

3031 (i) in a newspaper of general circulation in the state; and

3032 (ii) as required in Section 45-1-101.

3033 (b) Except an advertisement published on a website, the advertisement described in
 3034 Subsection (1)(a):

3035 (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18
 3036 point, and surrounded by a 1/4-inch border;

3037 (ii) may not be placed in that portion of the newspaper where legal notices and
 3038 classified advertisements appear; and

3039 (iii) shall be run once.

3040 (2) The form and content of the notice shall be substantially as follows:

3041 "NOTICE OF TAX INCREASE

3042 The state has budgeted an increase in its property tax revenue from \$_____ to
 3043 \$_____ or ____%. The increase in property tax revenues will come from the following
 3044 sources (include all of the following provisions):

3045 (a) \$_____ of the increase will come from (provide an explanation of the cause of
 3046 adjustment or increased revenues, such as reappraisals or factoring orders);

3047 (b) \$_____ of the increase will come from natural increases in the value of the tax
 3048 base due to (explain cause of eligible new growth, such as new building activity,
 3049 annexation, etc.); and

3050 (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for
 3051 the basic state-supported school program, applicable tax rate for the Property Tax
 3052 Valuation Fund, or both) paid \$_____ in property taxes would pay the
 3053 following:

3054 (i) \$_____ if the state of Utah did not budget an increase in property tax

3055 revenue exclusive of eligible new growth; and
3056 (ii) \$_____ under the increased property tax revenues exclusive of eligible new
3057 growth budgeted by the state of Utah."

3058 Section 34. Section **59-10-1028** is amended to read:

3059 **59-10-1028 (Effective 05/06/26). Nonrefundable tax credit for capital gain**
3060 **transactions on the exchange of one form of legal tender for another form of legal tender.**

3061 (1) As used in this section:

3062 (a) "Capital gain transaction" means a transaction that results in a:

3063 (i) short-term capital gain; or

3064 (ii) long-term capital gain.

3065 (b) "Long-term capital gain" [~~is as~~] means the same as that term is defined in Section
3066 1222, Internal Revenue Code.

3067 (c) "Long-term capital loss" [~~is as~~] means the same as that term is defined in Section
3068 1222, Internal Revenue Code.

3069 (d) "Net capital gain" means the amount by which the sum of long-term capital gains
3070 and short-term capital gains on a claimant's, estate's, or trust's transactions from
3071 exchanges made for a taxable year of one form of legal tender for another form of
3072 legal tender exceeds the sum of long-term capital losses and short-term capital losses
3073 on those transactions for that taxable year.

3074 [~~(e) "Short-term capital loss" is as defined in Section 1222, Internal Revenue Code.]~~

3075 [~~(f)~~] (e) "Short-term capital gain" [~~is as~~] means the same as that term is defined in Section
3076 1222, Internal Revenue Code.

3077 (f) "Short-term capital loss" means the same as that term is defined in Section 1222,
3078 Internal Revenue Code.

3079 (2) Except as provided in Section 59-10-1002.2, for taxable years beginning on or after
3080 January 1, 2012, a claimant, estate, or trust may claim a nonrefundable tax credit equal
3081 to the product of:

3082 (a) to the extent a net capital gain is included in taxable income, the amount of the
3083 claimant's, estate's, or trust's net capital gain on capital gain transactions from
3084 exchanges made on or after January 1, 2012, for a taxable year, of one form of legal
3085 tender for another form of legal tender; and

3086 (b) the percentage listed in Subsection 59-10-104(2).

3087 (3) A claimant, estate, or trust may not carry forward or carry back a tax credit under this
3088 section.

3089 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
3090 commission may make rules to implement this section.

3091 Section 35. Section **59-10-1106** is amended to read:

3092 **59-10-1106 (Effective 05/06/26). Refundable clean energy systems tax credits --**
3093 **Definitions -- Certification -- Rulemaking authority.**

3094 (1) As used in this section:

3095 (a) "Active solar system" means the same as that term is defined in Section 59-10-1014.

3096 (b) "Adequate energy storage" means the same as that term is defined in Section
3097 59-7-614.

3098 (c) "Biomass system" means the same as that term is defined in Section 59-10-1014.

3099 (d) "Commercial energy system" means the same as that term is defined in Section
3100 59-7-614.

3101 (e) "Commercial enterprise" means the same as that term is defined in Section 59-7-614.

3102 (f) "Commercial unit" means the same as that term is defined in Section 59-7-614.

3103 (g) "Direct use geothermal system" means the same as that term is defined in Section
3104 59-10-1014.

3105 (h) "Dispatchable" means the same as that term is defined in Section 79-6-102.

3106 (i) "Geothermal electricity" means the same as that term is defined in Section 59-10-1014.

3107 (j) "Geothermal energy" means the same as that term is defined in Section 59-10-1014.

3108 (k) "Geothermal heat pump system" means the same as that term is defined in Section
3109 59-10-1014.

3110 (l) "Hydroenergy system" means the same as that term is defined in Section 59-10-1014.

3111 (m) "Hydrogen production system" means the same as that term is defined in Section
3112 59-7-614.

3113 (n) "Interconnection queue" means the same as that term is defined in Section 59-7-614.

3114 (o) "Office" means the Office of Energy Development created in Section 79-6-401.

3115 (p) "Passive solar system" means the same as that term is defined in Section 59-10-1014.

3116 (q) "Peak daily generation" means the same as that term is defined in Section 59-7-614.

3117 (r) "Principal recovery portion" means the same as that term is defined in Section
3118 59-10-1014.

3119 (s) "Reliable" means the same as that term is defined in Section 79-6-102.

3120 (t) "Wind system" means the same as that term is defined in Section 59-10-1014.

3121 (2) A claimant, estate, or trust may claim an energy system tax credit as provided in this
3122 section against a tax due under this chapter for an energy system that is completed and

- 3123 placed in service before January 1, 2028.
- 3124 (3)(a) Subject to the other provisions of this Subsection (3), a claimant, estate, or trust
3125 may claim a refundable tax credit under this Subsection (3) with respect to a
3126 commercial energy system if:
- 3127 (i) the commercial energy system does not use:
 - 3128 (A) wind, geothermal electricity, solar, or biomass equipment capable of
3129 producing a total of 660 or more kilowatts of electricity; or
 - 3130 (B) solar equipment capable of producing 2,000 or more kilowatts of electricity;
 - 3131 (ii) the claimant, estate, or trust purchases or participates in the financing of the
3132 commercial energy system;
 - 3133 (iii)(A) the commercial energy system supplies all or part of the energy required
3134 by commercial units owned or used by the claimant, estate, or trust; or
 - 3135 (B) the claimant, estate, or trust sells all or part of the energy produced by the
3136 commercial energy system as a commercial enterprise;
 - 3137 (iv) the claimant, estate, or trust has not claimed and will not claim a tax credit under
3138 Subsection (6) for hydrogen production using electricity for which the claimant,
3139 estate, or trust claims a tax credit under this Subsection (3); and
 - 3140 (v) the claimant, estate, or trust obtains a written certification from the office in
3141 accordance with Subsection (7).
- 3142 (b)(i) Subject to Subsections (3)(b)(ii) through (iv), the tax credit is equal to 10% of
3143 the reasonable costs of the commercial energy system.
- 3144 (ii) A tax credit under this Subsection (3) may include installation costs.
 - 3145 (iii) A claimant, estate, or trust is eligible to claim a tax credit under this Subsection
3146 (3) for the taxable year in which the commercial energy system is completed and
3147 placed in service.
 - 3148 (iv) The total amount of tax credit a claimant, estate, or trust may claim under this
3149 Subsection (3) may not exceed \$50,000 per commercial unit.
- 3150 (c)(i) Subject to Subsections (3)(c)(ii) and (iii), a claimant, estate, or trust that is a
3151 lessee of a commercial energy system installed on a commercial unit may claim a
3152 tax credit under this Subsection (3) if the claimant, estate, or trust confirms that
3153 the lessor irrevocably elects not to claim the tax credit.
- 3154 (ii) A claimant, estate, or trust described in Subsection (3)(c)(i) may claim as a tax
3155 credit under this Subsection (3) only the principal recovery portion of the lease
3156 payments.

- 3157 (iii) A claimant, estate, or trust described in Subsection (3)(c)(i) may claim a tax
3158 credit under this Subsection (3) for a period that does not exceed seven taxable
3159 years after the day on which the lease begins, as stated in the lease agreement.
- 3160 (4)(a) Subject to the other provisions of this Subsection (4), a claimant, estate, or trust
3161 may claim a refundable tax credit under this Subsection (4) with respect to a
3162 commercial energy system if:
- 3163 (i) the commercial energy system uses wind, geothermal electricity, or biomass
3164 equipment capable of producing a total of 660 or more kilowatts of electricity;
 - 3165 (ii)(A) the commercial energy system supplies all or part of the energy required by
3166 commercial units owned or used by the claimant, estate, or trust; or
3167 (B) the claimant, estate, or trust sells all or part of the energy produced by the
3168 commercial energy system as a commercial enterprise;
 - 3169 (iii) for a commercial energy system using wind, the system includes adequate energy
3170 storage;
 - 3171 (iv) the claimant, estate, or trust has not claimed and will not claim a tax credit under
3172 Subsection (6) for hydrogen production using electricity for which the claimant,
3173 estate, or trust claims a tax credit under this Subsection (4); and
 - 3174 (v) the claimant, estate, or trust obtains a written certification from the office in
3175 accordance with Subsection (7).
- 3176 (b)(i) Subject to Subsection (4)(b)(ii), a tax credit under this Subsection (4) is equal
3177 to the product of:
- 3178 (A) 0.35 cents; and
 - 3179 (B) the kilowatt hours of electricity produced and used or sold during the taxable
3180 year.
 - 3181 (ii) A claimant, estate, or trust is eligible to claim a tax credit under this Subsection
3182 (4) for production occurring during a period of 48 months beginning with the
3183 month in which the commercial energy system is placed in commercial service.
- 3184 (c) For purposes of calculating the tax credit under this Subsection (4), electricity that is
3185 stored and later sold may only be counted at the time the electricity is sold from
3186 storage.
- 3187 (d) A claimant, estate, or trust that is a lessee of a commercial energy system installed on
3188 a commercial unit may claim a tax credit under this Subsection (4) if the claimant,
3189 estate, or trust confirms that the lessor irrevocably elects not to claim the tax credit.
- 3190 (e) Notwithstanding Subsection (4)(a)(iii), a commercial energy system is exempt from

- 3191 the energy storage requirement if the system had a position in an interconnection
3192 queue or a signed agreement with a transmission provider before January 1, 2025.
- 3193 (5)(a) Subject to the other provisions of this Subsection (5), a claimant, estate, or trust
3194 may claim a refundable tax credit as provided in this Subsection (5) if:
- 3195 (i) the claimant, estate, or trust owns a commercial energy system that:
 - 3196 (A) uses solar equipment capable of producing a total of 660 or more kilowatts of
3197 electricity; and
 - 3198 (B) includes adequate energy storage;
 - 3199 (ii)(A) the commercial energy system supplies all or part of the energy required by
3200 commercial units owned or used by the claimant, estate, or trust; or
 - 3201 (B) the claimant, estate, or trust sells all or part of the energy produced by the
3202 commercial energy system as a commercial enterprise;
 - 3203 (iii) the claimant, estate, or trust does not claim a tax credit under Subsection (3);
 - 3204 (iv) the claimant, estate, or trust has not claimed and will not claim a tax credit under
3205 Subsection (6) for hydrogen production using electricity for which a taxpayer
3206 claims a tax credit under this Subsection (5); and
 - 3207 (v) the claimant, estate, or trust obtains a written certification from the office in
3208 accordance with Subsection (7).
- 3209 (b)(i) Subject to Subsection (5)(b)(ii), a tax credit under this Subsection (5) is equal
3210 to the product of:
- 3211 (A) 0.35 cents; and
 - 3212 (B) the kilowatt hours of electricity produced and used or sold during the taxable
3213 year.
 - 3214 (ii) A claimant, estate, or trust is eligible to claim a tax credit under this Subsection
3215 (5) for production occurring during a period of 48 months beginning with the
3216 month in which the commercial energy system is placed in commercial service.
- 3217 (c) For purposes of calculating the tax credit under this Subsection (5), electricity that is
3218 stored and later sold may only be counted at the time the electricity is sold from
3219 storage.
- 3220 (d) A claimant, estate, or trust that is a lessee of a commercial energy system installed on
3221 a commercial unit may claim a tax credit under this Subsection (5) if the claimant,
3222 estate, or trust confirms that the lessor irrevocably elects not to claim the tax credit.
- 3223 (e) Notwithstanding Subsection (5)(a)(i)(B), a commercial energy system is exempt
3224 from the energy storage requirement if the system had a position in an

3225 interconnection queue or a signed agreement with a transmission provider before
3226 January 1, 2025.

3227 (6)(a) A claimant, estate, or trust may claim a refundable tax credit as provided in this
3228 Subsection (6) if:

- 3229 (i) the claimant, estate, or trust owns a hydrogen production system;
- 3230 (ii) the hydrogen production system is completed and placed in service on or after
3231 January 1, 2022;
- 3232 (iii) the claimant, estate, or trust sells as a commercial enterprise, or supplies for the
3233 claimant's, estate's, or trust's own use in commercial units, the hydrogen produced
3234 from the hydrogen production system;
- 3235 (iv) the claimant, estate, or trust has not claimed and will not claim a tax credit under
3236 Subsection (3), (4), or (5) for electricity used to meet the requirements of this
3237 Subsection (6); and
- 3238 (v) the claimant, estate, or trust obtains a written certification from the office in
3239 accordance with Subsection (7).

3240 (b)(i) Subject to Subsections (6)(b)(ii) and (iii), a tax credit under this Subsection (6)
3241 is equal to the product of:

- 3242 (A) \$0.12; and
- 3243 (B) the number of kilograms of hydrogen produced during the taxable year.
- 3244 (ii) A claimant, estate, or trust may not receive a tax credit under this Subsection (6)
3245 for more than 5,600 metric tons of hydrogen per taxable year.
- 3246 (iii) A claimant, estate, or trust is eligible to claim a tax credit under this Subsection
3247 (6) for production occurring during a period of 48 months beginning with the
3248 month in which the hydrogen production system is placed in commercial service.

3249 (7)(a) Before a claimant, estate, or trust may claim a tax credit under this section, the
3250 claimant, estate, or trust shall obtain a written certification from the office.

3251 (b) The office shall issue a claimant, estate, or trust a written certification if the office
3252 determines that:

- 3253 (i) the claimant, estate, or trust meets the requirements of this section to receive a tax
3254 credit; and
- 3255 (ii) the commercial energy system or the hydrogen production system with respect to
3256 which the claimant, estate, or trust seeks to claim a tax credit:
 - 3257 (A) has been completely installed;
 - 3258 (B) is a viable system for saving or producing energy from clean resources; and

- 3259 (C) is safe, reliable, efficient, and technically feasible to ensure that the
3260 commercial energy system or the hydrogen production system uses the state's
3261 clean and nonrenewable resources in an appropriate and economic manner.
- 3262 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
3263 office may make rules:
- 3264 (i) for determining whether a commercial energy system or a hydrogen production
3265 system meets the requirements of Subsection (7)(b)(ii); and
3266 (ii) for purposes of a tax credit under Subsection (3), establishing the reasonable costs
3267 of a commercial energy system, as an amount per unit of energy production.
- 3268 (d) A claimant, estate, or trust that obtains a written certification from the office shall
3269 retain the certification for the same time period a person is required to keep books
3270 and records under Section 59-1-1406.
- 3271 (e) The office shall submit to the commission an electronic list that includes:
- 3272 (i) the name and identifying information of each claimant, estate, or trust to which the
3273 office issues a written certification; and
3274 (ii) for each claimant, estate, or trust:
- 3275 (A) the amount of the tax credit listed on the written certification; and
3276 (B) the date the commercial energy system or the hydrogen production system
3277 was installed.
- 3278 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
3279 commission may make rules to address the certification of a tax credit under this section.
- 3280 (9) A tax credit under this section is in addition to any tax credits provided under the laws
3281 or rules and regulations of the United States.
- 3282 (10) A purchaser of one or more solar units that claims a tax credit under Section
3283 59-10-1024 for the purchase of the one or more solar units may not claim a tax credit
3284 under this section for that purchase.
- 3285 ~~[(11) A claimant, estate, or trust may not claim or carry forward a tax credit described in
3286 this section in a taxable year during which the claimant, estate, or trust claims or carries
3287 forward a tax credit under Section 59-10-1029.]~~
- 3288 Section 36. Section **59-12-2401** is amended to read:
- 3289 **59-12-2401 (Effective 05/06/26). Definitions.**
- 3290 As used in this part:
- 3291 (1) "Emergency services" means:
- 3292 (a) emergency medical services as defined in Section 53-2d-101;

- 3293 (b) fire protection services; or
 3294 (c) a combination of emergency medical services, as defined in Section 53-2d-101, and
 3295 fire protection services.
- 3296 (2) "Emergency services tax" means the sales and use tax authorized under Section
 3297 59-12-2402.
- 3298 (3) "Governing body" means:
 3299 (a) for a county, city, or town, the legislative body of the county, city, or town; or
 3300 (b) for a special service district:
 3301 (i) the legislative body of the county, city, or town that established the special service
 3302 district, if no administrative control board has been created under Section
 3303 17D-1-301; or
 3304 (ii) the administrative control board of the special service district, if an administrative
 3305 control board has been created under Section 17D-1-301.
- 3306 (4) "Qualifying political subdivision" means:
 3307 (a) a specified county;
 3308 (b) a special service district established under Title 17D, Chapter 1, Special Service
 3309 District Act, to provide emergency services within a specified county; or
 3310 (c) a city or town that:
 3311 (i) is located:
 3312 (A) within a specified county; and
 3313 (B) outside the boundaries of a special service district described in Subsection
 3314 (4)(b); and
 3315 (ii) provides, or contracts with a special service district described in Subsection (4)(b)
 3316 to receive, emergency services within the city or town.
- 3317 (5) "Specified county" means a county of the second or third class, as [defined] classified in
 3318 Section [~~17-50-501~~] 17-60-104, that contains:
 3319 (a) a national park and two or more state parks within or partially within the county's
 3320 boundaries; and
 3321 (b) a municipality with a population of 95,000 or more.
 3322 Section 37. Section **59-14-601** is amended to read:
 3323 **59-14-601 (Effective 05/06/26). Definitions.**
 3324 As used in this part:
 3325 (1) "Brand family" means:
 3326 (a) all styles of cigarettes sold under the same trademark and differentiated from one

- 3327 another by means of additional modifiers or descriptors, including: "menthol,"
 3328 "lights," "kings," and "100s"; and
- 3329 (b) any brand name, alone or in conjunction with any other word, trademark, logo,
 3330 symbol, motto, selling message, recognizable pattern of colors, or any other indicia
 3331 of product identification identical or similar to, or identifiable with, a previously
 3332 known brand of cigarettes.
- 3333 (2) "Cigarette" [~~has the same meaning as in Subsection 59-22-202(4)~~] means the same as
 3334 defined in Section 59-22-202.
- 3335 [~~(3) "Commission" means the State Tax Commission as defined in Section 59-1-101.~~]
 3336 [~~(4)~~] (3) "Distributor" means a person, wherever residing or located, who purchases
 3337 nontax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.
- 3338 [~~(5)~~] (4) "Master Settlement Agreement" [~~has the same meaning as in Subsection~~
 3339 ~~59-22-202(5)~~] means the same as defined in Section 59-22-202.
- 3340 [~~(6)~~] (5) "Nonparticipating manufacturer" means any tobacco product manufacturer that is
 3341 not a participating manufacturer.
- 3342 [~~(7)~~] (6) "Participating manufacturer" has the meaning given that term in Section II(jj) of the
 3343 Master Settlement Agreement and all amendments thereto.
- 3344 [~~(8)~~] (7) "Stamping agent" means a person that is authorized to affix tax stamps to packages
 3345 or other containers of cigarettes under Section 59-14-205 or any person that is required
 3346 to pay the tobacco tax imposed [~~pursuant to~~] under Section 59-14-302.
- 3347 [~~(9)~~] (8) "Qualified Escrow Fund" [~~has the same meaning as defined in Subsection~~
 3348 ~~59-22-202(6)~~] means the same as defined in Section 59-22-202.
- 3349 [~~(10)~~] (9)(a) Except as provided in Subsection [~~(10)(b)~~] (9)(b), "tobacco product
 3350 manufacturer" [~~has the same meaning as defined in Subsection 59-22-202(9)~~] means
 3351 the same as defined in Section 59-22-202.
- 3352 (b) "Tobacco product manufacturer" does not include a cigarette rolling machine
 3353 operator as defined in Section 59-14-102.
- 3354 [~~(11)~~] (10) "Units sold" [~~has the same meaning as defined in Subsection 59-22-202(10)~~]
 3355 means the same as defined in Section 59-22-202.
- 3356 Section 38. Section **59-32-101** is amended to read:
 3357 **59-32-101 (Effective 05/06/26). Definitions.**
 3358 As used in this chapter:
- 3359 (1) "Barrel" means an amount equal to 42 gallons of oil at atmospheric pressure and at a
 3360 temperature of 60 degrees Fahrenheit.

- 3361 (2) "Condensate" means hydrocarbons, regardless of gravity, that occur naturally in the
3362 gaseous phase in the reservoir and are separated from the natural gas as liquids through
3363 the process of condensation either in the reservoir, in the wellbore, or at the surface in
3364 field separators.
- 3365 (3) "Crude oil" means hydrocarbons, regardless of gravity, that occur naturally in the liquid
3366 phase in the reservoir and are produced at the wellhead in liquid form.
- 3367 (4) "Development well" means the same at that term is defined in Section 59-5-101.
- 3368 (5)(a) "Gas" means:
- 3369 (i) natural gas;
- 3370 (ii) natural gas liquids; or
- 3371 (iii) any mixture of natural gas and natural gas liquids.
- 3372 (b) "Gas" does not include any gaseous or liquid substance processed from coal, oil
3373 shale, tar sands, or any other hydrocarbon substance that occurs naturally in solid
3374 form.
- 3375 (6) "MCF" means an amount equal to 1,000 cubic feet of gas at a pressure of 14.73 pounds
3376 per square inch and at a temperature of 60 degrees Fahrenheit.
- 3377 (7) "Natural gas" means hydrocarbons, other than oil and natural gas liquids, that occur
3378 naturally in the gaseous phase in the reservoir and are produced and recovered at the
3379 wellhead in gaseous form.
- 3380 (8) "Natural gas liquids" means hydrocarbons, regardless of gravity, that are separated from
3381 natural gas as liquids in gas processing plants through the process of condensation,
3382 absorption, adsorption, or other methods.
- 3383 (9)(a) "Oil" means:
- 3384 (i) crude oil;
- 3385 (ii) condensate; or
- 3386 (iii) any mixture of crude oil and condensate.
- 3387 (b) "Oil" does not include any gaseous or liquid substance processed from coal, oil
3388 shale, tar sands, or any other hydrocarbon substance that occurs naturally in solid
3389 form.
- 3390 (10)(a) "Oil or gas mitigation fee" means any fee or tax, whether one-time or ongoing,
3391 that is imposed by a county on oil or gas producers for purposes of mitigating the
3392 direct impacts of oil or gas production on county roads.
- 3393 (b) "Oil or gas mitigation fee" includes:
- 3394 (i) a transportation service fee or other fee established under Title 17, Chapter 27a,

- 3395 County Land Use, Development, and Management Act, meeting the requirements
3396 of Subsection (10)(a); and
- 3397 (ii) an impact fee established under Title 11, Chapter 36a, Impact Fees Act, meeting
3398 the requirements of Subsection (10)(a).
- 3399 (c) "Oil or gas mitigation fee" does not include the tax imposed by this chapter.
- 3400 (11) "Produced" means extracted at the wellhead.
- 3401 (12) "Producer" means the operator of the well from which oil or gas is produced.
- 3402 (13) "Qualifying road" means a paved public road that is:
- 3403 (a) a class B road as described in Section 72-3-103; or
- 3404 (b) a class C road as described in Section 72-3-104.
- 3405 (14) "Qualifying special service district" means a special service district under Title 17D,
3406 Chapter 1, Special Service District Act, that provides construction, repair, maintenance,
3407 or improvements for public roads.
- 3408 (15) "Recipient county" means a county that receives revenue collected from the tax
3409 imposed by this chapter.
- 3410 (16) "Stripper well" means the same as that term is defined in Section 59-5-101.
- 3411 (17) "Wildcat well" means the same as that term is defined in Section 59-5-101.
- 3412 Section 39. Section **61-2f-202** is amended to read:
- 3413 **61-2f-202 (Effective 05/06/26). Exempt persons and transactions.**
- 3414 (1)(a) Except as provided in Subsection (1)(b), a license under this chapter is not
3415 required for:
- 3416 (i) a person who as owner or lessor performs an act described in Subsection
3417 61-2f-102(29) with reference to real estate owned or leased by that person;
- 3418 (ii) a regular salaried employee of the owner or lessor of real estate who, with
3419 reference to nonresidential real estate owned or leased by the employer, performs
3420 an act described in Subsection 61-2f-102(29)(b)(ii) or (iii);
- 3421 (iii) a regular salaried employee of the owner of real estate who performs property
3422 management services with reference to real estate owned by the employer, except
3423 that the employee may only manage real estate for one employer;
- 3424 (iv) an individual who performs property management services for the apartments at
3425 which that individual resides in exchange for free or reduced rent on that
3426 individual's apartment;
- 3427 (v) a regular salaried employee of a common interest association who manages real
3428 estate subject to the declaration of covenants, conditions, and restrictions that

- 3429 established the common interest association;
- 3430 (vi) a regular salaried employee of a licensed property management company or real
 3431 estate brokerage who performs support services, as prescribed by rule, for the
 3432 property management company or real estate brokerage; or
- 3433 (vii) in the event a principal broker dies, is incapacitated, or is unable to perform the
 3434 duties of a principal broker, an individual qualified and designated as the
 3435 commission determines by rule made in accordance with Title 63G, Chapter 3,
 3436 Utah Administrative Rulemaking Act, with the concurrence of the division, as an
 3437 acting principal broker:
- 3438 (A) in relation to each transaction pending on the day on which the principal
 3439 broker dies, becomes incapacitated, or becomes unable to perform the duties of
 3440 a principal broker, including the distribution of compensation for each
 3441 transaction; and
- 3442 (B) until the day on which each transaction described in Subsection (1)(a)(vii)(A)
 3443 is completed.
- 3444 (b) Subsection (1)(a) does not exempt from licensing:
- 3445 (i) an employee engaged in the sale of real estate regulated under:
- 3446 (A) Title 57, Chapter 11, Utah Uniform Land Sales Practices Act; or
- 3447 (B) Title 57, Chapter 19, Timeshare and Camp Resort Act;
- 3448 (ii) an employee engaged in the sale of cooperative interests regulated under Title 57,
 3449 Chapter 23, Real Estate Cooperative Marketing Act; or
- 3450 (iii) an individual whose interest as an owner or lessor is obtained by that individual
 3451 or transferred to that individual for the purpose of evading the application of this
 3452 chapter, and not for another legitimate business reason.
- 3453 (2) A license under this chapter is not required for:
- 3454 (a) an isolated transaction or service by an individual holding an unsolicited, duly
 3455 executed power of attorney from a property owner;
- 3456 (b) subject to Subsection 61-2f-401(5), services rendered by an attorney admitted to
 3457 practice law in this state in performing the attorney's duties as an attorney;
- 3458 (c) a receiver, trustee in bankruptcy, administrator, executor, or an individual acting
 3459 under order of a court;
- 3460 (d) a trustee or employee of a trustee under a deed of trust or a will;
- 3461 (e) a public utility, officer of a public utility, or regular salaried employee of a public
 3462 utility, unless performance of an act described in Subsection 61-2f-102(29) is in

- 3463 connection with the sale, purchase, lease, or other disposition of real estate or
3464 investment in real estate unrelated to the principal business activity of that public
3465 utility;
- 3466 (f) a regular salaried employee or authorized agent working under the oversight of the
3467 Department of Transportation when performing an act on behalf of the Department of
3468 Transportation in connection with one or more of the following:
- 3469 (i) the acquisition of real estate pursuant to Section 72-5-103;
3470 (ii) the disposal of real estate pursuant to Section 72-5-111;
3471 (iii) services that constitute property management; or
3472 (iv) the leasing of real estate; and
- 3473 (g) a regular salaried employee of a county, city, or town when performing an act on
3474 behalf of the county, city, or town:
- 3475 (i) in accordance with:
- 3476 (A) if a regular salaried employee of a city or town:
- 3477 (I) Title 10, Utah Municipal Code; or
3478 (II) Title 11, Cities, Counties, and Local Taxing Units; and
- 3479 (B) if a regular salaried employee of a county:
- 3480 (I) Title 11, Cities, Counties, and Local Taxing Units; and
3481 (II) Title 17, Counties; and
- 3482 (ii) in connection with one or more of the following:
- 3483 (A) the acquisition of real estate, including by eminent domain;
3484 (B) the disposal of real estate;
3485 (C) services that constitute property management; or
3486 (D) the leasing of real estate.
- 3487 (3) A license under this chapter is not required for an individual registered to act as a
3488 broker-dealer, agent, or investment adviser under the Utah and federal securities laws in
3489 the sale or the offer for sale of real estate if:
- 3490 (a)(i) the real estate is a necessary element of a "security" as that term is defined by
3491 the Securities Act of 1933 and the Securities Exchange Act of 1934; and
3492 (ii) the security is registered for sale in accordance with:
- 3493 (A) the Securities Act of 1933; or
3494 (B) Title 61, Chapter 1, Utah Uniform Securities Act; or
- 3495 (b)(i) it is a transaction in a security for which a Form D, described in 17 C.F.R. Sec.
3496 239.500, has been filed with the Securities and Exchange Commission pursuant to

- 3497 Regulation D, Rule 506, 17 C.F.R. Sec. 230.506; and
- 3498 (ii) the selling agent and the purchaser are not residents of this state.
- 3499 (4) Except as otherwise provided by statute or rule, the following individuals may engage in
- 3500 the practice of an occupation or profession regulated by this chapter, subject to the stated
- 3501 circumstances and limitations, without being licensed under this chapter:
- 3502 (a) an individual licensed under the laws of this state, other than under this chapter, to
- 3503 practice or engage in an occupation or profession, while engaged in the lawful,
- 3504 professional, and competent practice of that occupation or profession;
- 3505 (b) an individual serving in the armed forces of the United States, the United States
- 3506 Public Health Service, the United States Department of Veterans Affairs, or any other
- 3507 federal agency while engaged in activities regulated under this title as a part of
- 3508 employment with that federal agency if the individual holds a valid license to practice
- 3509 the regulated occupation or profession issued by any other state or jurisdiction
- 3510 recognized by the department; and
- 3511 (c) the spouse of an individual serving in the armed forces of the United States or the
- 3512 spouse of a DOD civilian while the individual or DOD civilian is stationed within
- 3513 this state, if:
- 3514 (i) the spouse holds a valid license to practice the regulated occupation or profession
- 3515 issued by any other state or jurisdiction recognized by the department; and
- 3516 (ii) the license is current and the spouse is in good standing in the state or jurisdiction
- 3517 of licensure.
- 3518 (5) As used in this section, "owner" does not include:
- 3519 (a) a person who holds an option to purchase real property;
- 3520 (b) a mortgagee;
- 3521 (c) a beneficiary under a deed of trust;
- 3522 (d) a trustee under a deed of trust; or
- 3523 (e) a person who owns or holds a claim that encumbers any real property or an
- 3524 improvement to the real property.
- 3525 (6) The commission, with the concurrence of the division, may provide, by rule made in
- 3526 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 3527 circumstances under which a person or transaction qualifies for an exemption that is
- 3528 described in this section.

3529 Section 40. Section **61-2f-202.5** is amended to read:

3530 **61-2f-202.5 (Effective 05/06/26). Exempt individuals and transactions involving**

3531 **property management.**

3532 A license under this chapter is not required for:

- 3533 (1) an individual who, as an owner or lessor, performs an act described in Subsection [
3534 ~~61-2f-102(20)~~] 61-2f-102(30) in connection to real estate owned or leased by that
3535 individual;
- 3536 (2) an individual who is part of a property owner's immediate family, if the individual
3537 performs an act described in Subsection [~~61-2f-102(20)~~] 61-2f-102(30) in connection to
3538 real estate owned by the property owner;
- 3539 (3) an unlicensed or remote assistant of a property manager;
- 3540 (4) an individual who exclusively performs the following tasks:
- 3541 (a) maintenance and repairs on real property; or
- 3542 (b) bookkeeping and accounting; or
- 3543 (5) a regional manager or a corporate official of a rental agency who does not engage in an
3544 act described in Subsection [~~61-2f-102(20)~~] 61-2f-102(30).

3545 Section 41. Section **63A-17-307** is amended to read:

3546 **63A-17-307 (Effective 05/06/26). State pay plans -- Applicability of section --**
3547 **Exemptions -- Duties of director.**

- 3548 (1)(a) This section, and the rules made by the division under this section, apply to each
3549 career and noncareer employee not specifically exempted under Subsection (2).
- 3550 (b) If not exempted under Subsection (2), an employee is considered to be in classified
3551 service.
- 3552 (2) The following employees are exempt from this section:
- 3553 (a) members of the Legislature and legislative employees;
- 3554 (b) members of the judiciary and judicial employees;
- 3555 (c) elected members of the executive branch and employees designated as schedule AC
3556 as provided under Subsection 63A-17-301(1)(c);
- 3557 (d) employees of the State Board of Education;
- 3558 (e) officers, faculty, and other employees of state institutions of higher education;
- 3559 (f) employees in a position that is specified by statute to be exempt from this Subsection
3560 (2);
- 3561 (g) employees in the Office of the Attorney General;
- 3562 (h) department heads and other persons appointed by the governor under statute;
- 3563 (i) schedule AS employees as provided under Subsection 63A-17-301(1)(m);
- 3564 (j) department deputy directors, division directors, and other employees designated as

- 3565 schedule AD as provided under Subsection 63A-17-301(1)(d);
- 3566 (k) employees that determine and execute policy designated as schedule AR as provided
3567 under Subsection 63A-17-301(1)(l);
- 3568 (l) teaching staff, educational interpreters, and educators designated as schedule AH as
3569 provided under Subsection 63A-17-301(1)(g);
- 3570 (m) temporary employees described in Subsection 63A-17-301(1)(r);
- 3571 (n) patients and inmates designated as schedule AU as provided under Subsection
3572 63A-17-301(1)(o) who are employed by state institutions; and
- 3573 (o) members of state and local boards and councils and other employees designated as
3574 schedule AQ as provided under Subsection 63A-17-301(1)(k).
- 3575 (3)(a) The director shall prepare, maintain, and revise a position classification plan for
3576 each employee position not exempted under Subsection (2) to provide equal pay for
3577 equal work.
- 3578 (b) Classification of positions shall be based upon similarity of duties performed and
3579 responsibilities assumed, so that the same job requirements and the same salary
3580 range, subject to Section 63A-17-112, may be applied equitably to each position in
3581 the same class.
- 3582 (c) The director shall allocate or reallocate the position of each employee in classified
3583 service to one of the classes in the classification plan.
- 3584 (d)(i) The division shall conduct periodic studies and interviews to provide that the
3585 classification plan remains reasonably current and reflects the duties and
3586 responsibilities assigned to and performed by employees.
- 3587 (ii) The director shall determine the need for studies and interviews after considering
3588 factors such as changes in duties and responsibilities of positions or agency
3589 reorganizations.
- 3590 (e) In accordance with Subsections (3)(a) and (b), and in consultation with the
3591 Department of Health and Human Services and the Department of Corrections, the
3592 director may create a classification plan for employee positions responsible for
3593 providing comprehensive health care and clinical interventions to inmates in a
3594 correctional facility, as those terms are defined in Section [~~26B-4-901~~] 26B-4-1001,
3595 that accounts for the specific challenges of providing health care in a correctional
3596 facility.
- 3597 (4)(a) With the approval of the executive director and the governor, the director shall
3598 develop and adopt pay plans for each position in classified service.

- 3599 (b) The director shall design each pay plan to achieve, to the degree that funds permit,
3600 comparability of state salary ranges to the market using data obtained from private
3601 enterprise and other public employment for similar work.
- 3602 (c) The director shall adhere to the following in developing each pay plan:
3603 (i) each pay plan shall consist of sufficient salary ranges to:
3604 (A) permit adequate salary differential among the various classes of positions in
3605 the classification plan; and
3606 (B) reflect the normal growth and productivity potential of employees in that class.
3607 (ii) The director shall issue rules for the administration of pay plans.
- 3608 (d) The establishing of a salary range is a nondelegable activity and is not appealable
3609 under the grievance procedures of Part 6, Grievance Provisions, Title 67, Chapter
3610 19a, Grievance Procedures, or otherwise.
- 3611 (e) The director shall make rules, accordance with Title 63G, Chapter 3, Utah
3612 Administrative Rulemaking Act, providing for:
3613 (i) agency approved salary adjustments within approved salary ranges, including an
3614 administrative salary adjustment; and
3615 (ii) structure adjustments that modify salary ranges, including a cost of living
3616 adjustment or market comparability adjustment.
- 3617 (5)(a) On or before October 31 of each year, the director shall submit an annual
3618 compensation plan to the executive director and the governor for consideration in the
3619 executive budget and to the State Employee Benefits Advisory Commission created
3620 in Section 63C-31-102.
- 3621 (b) The plan described in Subsection (5)(a) may include recommendations, including:
3622 (i) salary increases that generally affect employees, including a general increase or
3623 merit increase;
3624 (ii) salary increases that address compensation issues unique to an agency or
3625 occupation;
3626 (iii) structure adjustments, including a cost of living adjustment or market
3627 comparability adjustment; or
3628 (iv) changes to employee benefits.
- 3629 (c)(i)(A) Subject to Subsection (5)(c)(i)(B) or (C), the director shall incorporate
3630 the results of a salary survey of a reasonable cross section of comparable
3631 positions in private and public employment in the state into the annual
3632 compensation plan.

- 3633 (B) The salary survey for a law enforcement officer, as defined in Section
3634 53-13-103, a correctional officer, as defined in Section 53-13-104, or a
3635 dispatcher, as defined in Section 53-6-102, shall at minimum include the three
3636 largest political subdivisions and all state law enforcement agencies that
3637 employ, respectively, comparable positions.
- 3638 (C) The salary survey for an examiner or supervisor described in Title 7, Chapter
3639 1, Part 2, Department of Financial Institutions, shall at minimum include the
3640 Federal Deposit Insurance Corporation, Federal Reserve, and National Credit
3641 Union Administration.
- 3642 (ii) The director may cooperate with or participate in any survey conducted by other
3643 public and private employers.
- 3644 (iii) The director shall obtain information for the purpose of constructing the survey
3645 from the Division of Workforce Information and Payment Services and shall
3646 include employer name, number of persons employed by the employer, employer
3647 contact information and job titles, county code, and salary if available.
- 3648 (iv) The division shall acquire and protect the needed records in compliance with the
3649 provisions of Section 35A-4-312.
- 3650 (d) The director may incorporate any other relevant information in the plan described in
3651 Subsection (5)(a), including information on staff turnover, recruitment data, or
3652 external market trends.
- 3653 (e) The director shall:
- 3654 (i) establish criteria to assure the adequacy and accuracy of data used to make
3655 recommendations described in this Subsection (5); and
- 3656 (ii) when preparing recommendations use accepted methodologies and techniques
3657 similar to and consistent with those used in the private sector.
- 3658 (f)(i) Upon request and subject to Subsection (5)(f)(ii), the division shall make
3659 available foundational information used by the division or director in the drafting
3660 of a plan described in Subsection (5)(a), including:
- 3661 (A) demographic and labor market information;
- 3662 (B) information on employee turnover;
- 3663 (C) salary information;
- 3664 (D) information on recruitment; and
- 3665 (E) geographic data.
- 3666 (ii) The division may not provide under Subsection (5)(f)(i) information or other data

- 3667 that is proprietary or otherwise protected under the terms of a contract or by law.
- 3668 (g) The governor shall:
- 3669 (i) consider salary and structure adjustments recommended under Subsection (5)(b)
- 3670 in preparing the executive budget and shall recommend the method of distributing
- 3671 the adjustments;
- 3672 (ii) submit compensation recommendations to the Legislature; and
- 3673 (iii) support the recommendation with schedules indicating the cost to individual
- 3674 departments and the source of funds.
- 3675 (h) If funding is approved by the Legislature in a general appropriations act, the
- 3676 adjustments take effect on the July 1 following the enactment unless otherwise
- 3677 indicated.
- 3678 (6)(a) The director shall make rules, in accordance with Title 63G, Chapter 3, Utah
- 3679 Administrative Rulemaking Act, for the granting of incentive awards, including
- 3680 awards for cost saving actions, awards for commendable actions by an employee, or a
- 3681 market-based award to attract or retain employees.
- 3682 (b) An agency may not grant a market-based award unless the award is previously
- 3683 approved by the division.
- 3684 (c) In accordance with Subsection (6)(b), an agency requesting the division's approval of
- 3685 a market-based award shall submit a request and documentation, subject to
- 3686 Subsection (6)(d), to the division.
- 3687 (d) In the documentation required in Subsection (6)(c), the requesting agency shall
- 3688 identify for the division:
- 3689 (i) any benefit the market-based award would provide for the agency, including:
- 3690 (A) budgetary advantages; or
- 3691 (B) recruitment advantages;
- 3692 (ii) a mission critical need to attract or retain unique or hard to find skills in the
- 3693 market; or
- 3694 (iii) any other advantage the agency would gain through the utilization of a
- 3695 market-based award.
- 3696 (7)(a) The director shall regularly evaluate the total compensation program of state
- 3697 employees in the classified service.
- 3698 (b) The division shall determine if employee benefits are comparable to those offered by
- 3699 other private and public employers using information from:
- 3700 (i) a study conducted by a third-party consultant; or

3701 (ii) the most recent edition of a nationally recognized benefits survey.

3702 Section 42. Section **63G-2-202** is amended to read:

3703 **63G-2-202 (Effective 05/06/26). Access to private, controlled, and protected**
 3704 **documents.**

3705 (1) Except as provided in Subsection (11)(a), a governmental entity:

3706 (a) shall, upon request, disclose a private record to:

3707 (i) the subject of the record;

3708 (ii) the parent or legal guardian of an unemancipated minor who is the subject of the
 3709 record;

3710 (iii) the legal guardian of a legally incapacitated individual who is the subject of the
 3711 record;

3712 (iv) any other individual who:

3713 (A) has a power of attorney from the subject of the record;

3714 (B) submits a notarized release from the subject of the record or the individual's
 3715 legal representative dated no more than 90 days before the date the request is
 3716 made; or

3717 (C) if the record is a medical record described in Subsection 63G-2-302(1)(b), is a
 3718 health care provider, as defined in Section 26B-8-501, if releasing the record or
 3719 information in the record is consistent with normal professional practice and
 3720 medical ethics; or

3721 (v) any person to whom the record must be provided pursuant to:

3722 (A) court order as provided in Subsection (7); or

3723 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative
 3724 Subpoena Powers; and

3725 (b) may disclose a private record described in Subsections 63G-2-302(1)(j) through (n),
 3726 without complying with Section 63G-2-206, to another governmental entity for a
 3727 purpose related to:

3728 (i) voter registration; or

3729 (ii) the administration of an election.

3730 (2)(a) Upon request, a governmental entity shall disclose a controlled record to:

3731 (i) a physician, physician assistant, psychologist, certified social worker, insurance
 3732 provider or producer, or a government public health agency upon submission of:

3733 (A) a release from the subject of the record that is dated no more than 90 days
 3734 prior to the date the request is made; and

- 3735 (B) a signed acknowledgment of the terms of disclosure of controlled information
3736 as provided by Subsection (2)(b); and
- 3737 (ii) any person to whom the record must be disclosed pursuant to:
- 3738 (A) a court order as provided in Subsection (7); or
- 3739 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative
3740 Subpoena Powers.
- 3741 (b) A person who receives a record from a governmental entity in accordance with
3742 Subsection (2)(a)(i) may not disclose controlled information from that record to any
3743 person, including the subject of the record.
- 3744 (3) If there is more than one subject of a private or controlled record, the portion of the
3745 record that pertains to another subject shall be segregated from the portion that the
3746 requester is entitled to inspect.
- 3747 (4) Upon request, and except as provided in Subsection (11)(b), a governmental entity shall
3748 disclose a protected record to:
- 3749 (a) the person that submitted the record;
- 3750 (b) any other individual who:
- 3751 (i) has a power of attorney from all persons, governmental entities, or political
3752 subdivisions whose interests were sought to be protected by the protected
3753 classification; or
- 3754 (ii) submits a notarized release from all persons, governmental entities, or political
3755 subdivisions whose interests were sought to be protected by the protected
3756 classification or from their legal representatives dated no more than 90 days prior
3757 to the date the request is made;
- 3758 (c) any person to whom the record must be provided pursuant to:
- 3759 (i) a court order as provided in Subsection (7); or
- 3760 (ii) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena
3761 Powers; or
- 3762 (d) the owner of a mobile home park, subject to the conditions of Subsection
3763 41-1a-116(5).
- 3764 (5) Except as provided in Subsection (1)(b), a governmental entity may disclose a private,
3765 controlled, or protected record to another governmental entity, political subdivision,
3766 state, the United States, or a foreign government only as provided by Section 63G-2-206.
- 3767 (6) Before releasing a private, controlled, or protected record, the governmental entity shall
3768 obtain evidence of the requester's identity.

- 3769 (7) A governmental entity shall disclose a record pursuant to the terms of a court order
3770 signed by a judge from a court of competent jurisdiction, provided that:
- 3771 (a) the record deals with a matter in controversy over which the court has jurisdiction;
 - 3772 (b) the court has considered the merits of the request for access to the record;
 - 3773 (c) the court has considered and, where appropriate, limited the requester's use and
3774 further disclosure of the record in order to protect:
 - 3775 (i) privacy interests in the case of private or controlled records;
 - 3776 (ii) business confidentiality interests in the case of records protected under
3777 Subsection 63G-2-305(1), (2), [~~(40)(a)(ii)~~] (40)(b), or [~~(40)(a)(vi)~~] (40)(f); and
 - 3778 (iii) privacy interests or the public interest in the case of other protected records;
 - 3779 (d) to the extent the record is properly classified private, controlled, or protected, the
3780 interests favoring access, considering limitations thereon, are greater than or equal to
3781 the interests favoring restriction of access; and
 - 3782 (e) where access is restricted by a rule, statute, or regulation referred to in Subsection
3783 63G-2-201(3)(b), the court has authority independent of this chapter to order
3784 disclosure.
- 3785 (8)(a) Except as provided in Subsection (8)(d), a governmental entity may disclose or
3786 authorize disclosure of private or controlled records for research purposes if the
3787 governmental entity:
- 3788 (i) determines that the research purpose cannot reasonably be accomplished without
3789 use or disclosure of the information to the researcher in individually identifiable
3790 form;
 - 3791 (ii) determines that:
 - 3792 (A) the proposed research is bona fide; and
 - 3793 (B) the value of the research is greater than or equal to the infringement upon
3794 personal privacy;
 - 3795 (iii)(A) requires the researcher to assure the integrity, confidentiality, and security
3796 of the records; and
 - 3797 (B) requires the removal or destruction of the individual identifiers associated
3798 with the records as soon as the purpose of the research project has been
3799 accomplished;
 - 3800 (iv) prohibits the researcher from:
 - 3801 (A) disclosing the record in individually identifiable form, except as provided in
3802 Subsection (8)(b); or

- 3803 (B) using the record for purposes other than the research approved by the
3804 governmental entity; and
- 3805 (v) secures from the researcher a written statement of the researcher's understanding
3806 of and agreement to the conditions of this Subsection (8) and the researcher's
3807 understanding that violation of the terms of this Subsection (8) may subject the
3808 researcher to criminal prosecution under Section 63G-2-801.
- 3809 (b) A researcher may disclose a record in individually identifiable form if the record is
3810 disclosed for the purpose of auditing or evaluating the research program and no
3811 subsequent use or disclosure of the record in individually identifiable form will be
3812 made by the auditor or evaluator except as provided by this section.
- 3813 (c) A governmental entity may require indemnification as a condition of permitting
3814 research under this Subsection (8).
- 3815 (d) A governmental entity may not disclose or authorize disclosure of a private record
3816 for research purposes as described in this Subsection (8) if the private record is a
3817 record described in Subsection 63G-2-302(1)(x).
- 3818 (9)(a) Under Subsections 63G-2-201(5)(b) and 63G-2-401(6), a governmental entity
3819 may disclose to persons other than those specified in this section records that are:
- 3820 (i) private under Section 63G-2-302; or
3821 (ii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for
3822 business confidentiality has been made under Section 63G-2-309.
- 3823 (b) Under Subsection 63G-2-403(11)(b), the State Records Committee may require the
3824 disclosure to persons other than those specified in this section of records that are:
- 3825 (i) private under Section 63G-2-302;
3826 (ii) controlled under Section 63G-2-304; or
3827 (iii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for
3828 business confidentiality has been made under Section 63G-2-309.
- 3829 (c) Under Subsection 63G-2-404(7), the court may require the disclosure of records that
3830 are private under Section 63G-2-302, controlled under Section 63G-2-304, or
3831 protected under Section 63G-2-305 to persons other than those specified in this
3832 section.
- 3833 (10)(a) A private record described in Subsection 63G-2-302(2)(f) may only be disclosed
3834 as provided in Subsection (1)(a)(v).
- 3835 (b) A protected record described in Subsection 63G-2-305(43) may only be disclosed as
3836 provided in Subsection (4)(c) or Section 26B-6-212.

3837 (11)(a) A private, protected, or controlled record described in Section 26B-1-506 shall
 3838 be disclosed as required under:

3839 (i) Subsections [~~26B-1-506(1)(b)and~~] 26B-1-506(1)(b) and (2); and

3840 (ii) Subsections 26B-1-507(1) and (6).

3841 (b) A record disclosed under Subsection (11)(a) shall retain its character as private,
 3842 protected, or controlled.

3843 Section 43. Section **63G-2-309** is amended to read:

3844 **63G-2-309 (Effective 05/06/26). Confidentiality claims.**

3845 (1)(a)(i) Any person who provides to a governmental entity a record that the person

3846 believes should be protected under Subsection 63G-2-305(1) or (2) or both

3847 Subsections 63G-2-305(1) and (2) shall provide with the record:

3848 (A) a written claim of business confidentiality; and

3849 (B) a concise statement of reasons supporting the claim of business confidentiality.

3850 (ii) Any of the following who provides to an institution of higher education defined
 3851 in Section 53H-1-101 a record that the person or governmental entity believes
 3852 should be protected under Subsection [~~63G-2-305(40)(a)(ii)] 63G-2-305(40)(b) or [
 3853 ~~(vi)] (f) or both Subsections [~~63G-2-305(40)(a)(ii)] 63G-2-305(40)(b) and [~~(vi)] (f)~~
 3854 shall provide the institution within the state system of higher education a written
 3855 claim of business confidentiality in accordance with Section 53H-14-204:~~~~~~

3856 (A) a person;

3857 (B) a federal governmental entity;

3858 (C) a state governmental entity; or

3859 (D) a local governmental entity.

3860 (b) A person or governmental entity who complies with this Subsection (1) shall be
 3861 notified by the governmental entity to whom the request for a record is made if:

3862 (i) a record claimed to be protected under one of the following is classified public:

3863 (A) Subsection 63G-2-305(1);

3864 (B) Subsection 63G-2-305(2);

3865 (C) Subsection [~~63G-2-305(40)(a)(ii)] 63G-2-305(40)(b);~~

3866 (D) Subsection [~~63G-2-305(40)(a)(vi)] 63G-2-305(40)(f); or~~

3867 (E) a combination of the provisions described in Subsections (1)(b)(i)(A) through
 3868 (D); or

3869 (ii) the governmental entity to whom the request for a record is made determines that
 3870 the record claimed to be protected under a provision listed in Subsection (1)(b)(i)

3871 should be released after balancing interests under Subsection 63G-2-201(5)(b) or
3872 63G-2-401(6).

3873 (c) A person who makes a claim of business confidentiality under this Subsection (1)
3874 shall protect, defend, and indemnify the governmental entity that retains the record,
3875 and all staff and employees of the governmental entity from and against any claims,
3876 liability, or damages resulting from or arising from a denial of access to the record as
3877 a protected record based on the claim of business confidentiality.

3878 (2)(a) Except as provided in Subsection (2)(b) or by court order, the governmental entity
3879 to whom the request for a record is made may not disclose a record claimed to be
3880 protected under a provision listed in Subsection (1)(b)(i) but which the governmental
3881 entity or the director of the Government Records Office determines should be
3882 disclosed until the period in which to bring an appeal expires or the end of the
3883 appeals process, including judicial appeal.

3884 (b) Subsection (2)(a) does not apply where the claimant, after notice, has waived the
3885 claim by not appealing or intervening before the director of the Government Records
3886 Office.

3887 (3) Disclosure or acquisition of information under this chapter does not constitute
3888 misappropriation under Subsection 13-24-2(2).

3889 Section 44. Section **63G-2-403** is amended to read:

3890 **63G-2-403 (Effective 05/06/26). Appeals to the director of the Government**
3891 **Records Office.**

3892 (1)(a) A records appellant appeals to the director by filing a notice of appeal with the
3893 director no later than 30 days after the day on which the decision being appealed is
3894 issued.

3895 (b) Notwithstanding Subsection (1)(a), a requester may file a notice of appeal with the
3896 director no later than 45 days after the day on which the record request is made if:

3897 (i) the circumstances described in Subsection 63G-2-401(1)(b) occur; and
3898 (ii) the chief administrative officer fails to make a decision under Section 63G-2-401.

3899 (c) The time for a requester to file a notice of appeal under Subsection (1)(a) or (b) is
3900 suspended for the period of time that:

3901 (i) begins on the date the requester submits a request under Section 63A-12-204 for
3902 the government records ombudsman to mediate the dispute between the requester
3903 and the governmental entity; and

3904 (ii) ends the earlier of the following dates:

- 3905 (A) the date that the government records ombudsman certifies in writing that the
3906 mediation is concluded; or
- 3907 (B) the date that the government records ombudsman certifies in writing that the
3908 mediation did not occur or was not concluded because of a lack of the required
3909 consent.
- 3910 (2) The notice of appeal shall:
- 3911 (a) contain the name, mailing address, and daytime telephone number of the records
3912 appellant;
- 3913 (b) be accompanied by a copy of the decision being appealed; and
- 3914 (c) state the relief sought.
- 3915 (3) The records appellant:
- 3916 (a) shall, on the day on which the notice of appeal is filed with the director, serve a copy
3917 of the notice of appeal on:
- 3918 (i) the governmental entity whose access denial or fee waiver denial is the subject of
3919 the appeal, if the records appellant is a requester or interested party; or
- 3920 (ii) the requester or interested party who is a party to the local appeals board
3921 proceeding that resulted in the decision that the political subdivision is appealing
3922 to the director, if the records appellant is a political subdivision; and
- 3923 (b) may file a short statement of facts, reasons, and legal authority in support of the
3924 appeal.
- 3925 (4)(a) Except as provided in Subsections (4)(b) and (c), no later than seven business
3926 days after receiving a notice of appeal, the director shall:
- 3927 (i) schedule a hearing for the director to discuss the appeal at the next regularly
3928 scheduled hearing date that is at least 16 calendar days after the date the notice of
3929 appeal is filed but no later than 64 calendar days after the date the notice of appeal
3930 is filed, except that the director may schedule an expedited hearing upon
3931 application of the records appellant and good cause shown;
- 3932 (ii) send a copy of the notice of hearing to the records appellant; and
- 3933 (iii) send a copy of the notice of appeal, supporting statement, and a notice of hearing
3934 to:
- 3935 (A) the records officer and the chief administrative officer of the governmental
3936 entity whose access denial is the subject of the appeal, if the records appellant
3937 is a requester or interested party;
- 3938 (B) any person who made a business confidentiality claim under Section

- 3939 63G-2-309 for a record that is the subject of the appeal; and
- 3940 (C) all persons who participated in the proceedings before the governmental
- 3941 entity's chief administrative officer, if the appeal is of the chief administrative
- 3942 officer's decision affirming an access denial.
- 3943 (b)(i) The director may decline to schedule a hearing if the record series that is the
- 3944 subject of the appeal has been found by the director in a previous hearing
- 3945 involving the same governmental entity to be appropriately classified as private,
- 3946 controlled, or protected.
- 3947 (ii) If the director declines to schedule a hearing, the director shall send a notice to
- 3948 the records appellant indicating that the request for hearing has been denied and
- 3949 the reason for the denial.
- 3950 (c) The director may schedule a hearing on an appeal to the director on a
- 3951 regularly-scheduled hearing date that is later than the period described in Subsection
- 3952 (4)(a)(i) if that hearing date is the first regularly-scheduled hearing date at which
- 3953 there are fewer than 10 appeals scheduled to be heard.
- 3954 (5)(a) No later than five business days before the day of the hearing, a governmental
- 3955 entity shall submit to the director a written statement of facts, reasons, and legal
- 3956 authority in support of the governmental entity's position.
- 3957 (b) The governmental entity shall send a copy of the written statement by first class
- 3958 mail, postage prepaid, to the requester or interested party involved in the appeal.
- 3959 (6)(a) No later than 10 business days after the day on which the director sends the notice
- 3960 of appeal, a person whose legal interests may be substantially affected by the
- 3961 proceeding may file a request for intervention with the director.
- 3962 (b) Any written statement of facts, reasons, and legal authority in support of the
- 3963 intervener's position shall be filed with the request for intervention.
- 3964 (c) The person seeking intervention shall provide copies of the statement described in
- 3965 Subsection (6)(b) to all parties to the proceedings before the director.
- 3966 (7)(a) The director shall hold a hearing within the period of time described in Subsection
- 3967 (4).
- 3968 (b) In accordance with Chapter 3, Utah Administrative Rulemaking Act, the division
- 3969 shall make rules requiring that a hearing under this section is open to the public in
- 3970 substantially the same manner as a meeting under Title 52, Chapter 4, Open and
- 3971 Public Meetings Act.
- 3972 (8) At the hearing, the director:

- 3973 (a) shall allow the parties to testify, present evidence, and comment on the issues; and
3974 (b) may allow other interested persons to comment on the issues.
- 3975 (9)(a)(i) The director:
- 3976 (A) may review the disputed records; and
3977 (B) shall review the disputed records, if the director is weighing the various
3978 interests under Subsection (11).
- 3979 (ii) A review of the disputed records under Subsection (9)(a)(i) shall be in camera.
- 3980 (b) The director may not disclose any information or record reviewed by the director in
3981 camera unless the disclosure is otherwise authorized by this chapter.
- 3982 (10)(a) Discovery is prohibited, but the director may issue subpoenas or other orders to
3983 compel production of necessary evidence.
- 3984 (b) When the subject of a subpoena issued by the director disobeys or fails to comply
3985 with the subpoena, the director may file a motion for an order to compel obedience to
3986 the subpoena with the district court.
- 3987 (c)(i) The director's review shall be de novo, if the appeal is an appeal from a
3988 decision of a chief administrative officer:
- 3989 (A) issued under Section 63G-2-401; or
3990 (B) issued by a chief administrative officer of a political subdivision that has not
3991 established a local appeals board.
- 3992 (ii) For an appeal from a decision of a local appeals board, the director shall review
3993 and consider the decision of the local appeals board.
- 3994 (11)(a) No later than seven business days after the day of the hearing, the director shall
3995 issue a signed order:
- 3996 (i) granting the relief sought, in whole or in part; or
3997 (ii) upholding the governmental entity's access denial, in whole or in part.
- 3998 (b) Except as provided in Section 63G-2-406, the director may, upon consideration and
3999 weighing of the various interests and public policies pertinent to the classification
4000 and disclosure or nondisclosure, order the disclosure of information properly
4001 classified as private, controlled, or protected if the public interest favoring access is
4002 greater than or equal to the interest favoring restriction of access.
- 4003 (c) In making a determination under Subsection (11)(b), the director shall consider and,
4004 where appropriate, limit the requester's or interested party's use and further disclosure
4005 of the record in order to protect:
- 4006 (i) privacy interests in the case of a private or controlled record;

- 4007 (ii) business confidentiality interests in the case of a record protected under
4008 Subsection 63G-2-305(1), (2), [~~(40)(a)(ii)~~] (40)(b), or [~~(40)(a)(vi)~~] (40)(f); and
4009 (iii) privacy interests or the public interest in the case of other protected records.
- 4010 (12) The order of the director shall include:
- 4011 (a) a statement of reasons for the decision, including citations to this chapter, court rule
4012 or order, another state statute, federal statute, or federal regulation that governs
4013 disclosure of the record, if the citations do not disclose private, controlled, or
4014 protected information;
- 4015 (b) a description of the record or portions of the record to which access is ordered or
4016 denied, if the description does not disclose private, controlled, or protected
4017 information or information exempt from disclosure under Subsection 63G-2-201(3)(b);
- 4018 (c) a statement that any party to the proceeding before the director may appeal the
4019 director's decision to district court; and
- 4020 (d) a brief summary of the appeals process, the time limits for filing an appeal, and a
4021 notice that in order to protect its rights on appeal, the party may wish to seek advice
4022 from an attorney.
- 4023 (13)(a) If the director fails to issue a decision within 73 calendar days after the day of
4024 the filing of the notice of appeal, that failure is the equivalent of an order denying the
4025 appeal.
- 4026 (b) A records appellant shall notify the director in writing if the records appellant
4027 considers the appeal denied.
- 4028 (14) A party to a proceeding before the director may seek judicial review in district court of
4029 a director's order by filing a petition for review of the order as provided in Section
4030 63G-2-404.
- 4031 (15)(a) Unless a notice of intent to appeal is filed under Subsection (15)(b), each party to
4032 the proceeding shall comply with the order of the director.
- 4033 (b) If a party disagrees with the order of the director, that party may file a notice of
4034 intent to appeal the order.
- 4035 (c) If the director orders the governmental entity to produce a record and no appeal is
4036 filed, or if, as a result of the appeal, the governmental entity is required to produce a
4037 record, the governmental entity shall:
- 4038 (i) produce the record; and
4039 (ii) file a notice of compliance with the director.
- 4040 (d)(i) If the governmental entity that is ordered to produce a record fails to file a

- 4041 notice of compliance or a notice of intent to appeal, the director may do either or
 4042 both of the following:
- 4043 (A) impose a civil penalty of up to \$500 for each day of continuing
 4044 noncompliance; or
- 4045 (B) send written notice of the governmental entity's noncompliance to the
 4046 governor.
- 4047 (ii) In imposing a civil penalty, the director shall consider the gravity and
 4048 circumstances of the violation, including whether the failure to comply was due to
 4049 neglect or was willful or intentional.

4050 Section 45. Section **63I-1-226** is amended to read:

4051 **63I-1-226 (Effective 05/06/26). Repeal dates: Titles 26 through 26B.**

- 4052 (1) Subsection 26B-1-204(2)(g), regarding the Youth Electronic Cigarette, Marijuana, and
 4053 Other Drug Prevention Committee, is repealed July 1, 2030.
- 4054 (2) Subsection 26B-1-204(2)(h), regarding the Primary Care Grant Committee, is repealed
 4055 July 1, 2035.
- 4056 (3) Section 26B-1-315, Medicaid ACA Fund, is repealed July 1, 2034.
- 4057 (4) Section 26B-1-318, Brain and Spinal Cord Injury Fund, is repealed July 1, 2029.
- 4058 (5) Section 26B-1-402, Rare Disease Advisory Council Grant Program -- Creation --
 4059 Reporting, is repealed July 1, 2026.
- 4060 [~~(6) Section 26B-1-409, Utah Digital Health Service Commission -- Creation --~~
 4061 ~~Membership -- Duties, is repealed July 1, 2025.~~]
- 4062 [~~(7)~~ (6) Section 26B-1-410, Primary Care Grant Committee, is repealed July 1, 2035.
- 4063 [~~(8)~~ (7) Section 26B-1-417, Brain and Spinal Cord Injury Advisory Committee --
 4064 Membership -- Duties, is repealed July 1, 2029.
- 4065 [~~(9)~~ (8) Section 26B-1-422, Early Childhood Utah Advisory Council -- Creation --
 4066 Compensation -- Duties, is repealed July 1, 2029.
- 4067 [~~(10)~~ (9) Section 26B-1-425, Utah Health Workforce Advisory Council -- Creation and
 4068 membership, is repealed July 1, 2027.
- 4069 [~~(11)~~ (10) Section 26B-1-428, Youth Electronic Cigarette, Marijuana, and Other Drug
 4070 Prevention Committee and Program -- Creation -- Membership -- Duties, is repealed
 4071 July 1, 2030.
- 4072 [~~(12)~~ (11) Section 26B-1-430, Coordinating Council for Persons with Disabilities -- Policy
 4073 regarding services to individuals with disabilities -- Creation -- Membership --
 4074 Expenses, is repealed July 1, 2027.

- 4075 ~~[(13)]~~ (12) Section 26B-1-432, Newborn Hearing Screening Committee, is repealed July 1,
4076 2026.
- 4077 ~~[(14)]~~ (13) Section 26B-2-407, Drinking water quality in child care centers, is repealed July
4078 1, 2027.
- 4079 ~~[(15)]~~ (14) Subsection 26B-3-107(9), regarding reimbursement for dental hygienists, is
4080 repealed July 1, 2028.
- 4081 ~~[(16) Section 26B-3-136, Children's Health Care Coverage Program, is repealed July 1,
4082 2025.]~~
- 4083 ~~[(17)]~~ (15) Section 26B-3-137, Reimbursement for diabetes prevention program, is repealed
4084 June 30, 2027.
- 4085 ~~[(18)]~~ (16) Subsection 26B-3-213(2)(b), regarding consultation with the Behavioral Health
4086 Crisis Response Committee, is repealed December 31, 2026.
- 4087 ~~[(19)]~~ (17) Section 26B-3-302, DUR Board -- Creation and membership -- Expenses, is
4088 repealed July 1, 2027.
- 4089 ~~[(20)]~~ (18) Section 26B-3-303, DUR Board -- Responsibilities, is repealed July 1, 2027.
- 4090 ~~[(21)]~~ (19) Section 26B-3-304, Confidentiality of records, is repealed July 1, 2027.
- 4091 ~~[(22)]~~ (20) Section 26B-3-305, Drug prior approval program, is repealed July 1, 2027.
- 4092 ~~[(23)]~~ (21) Section 26B-3-306, Advisory committees, is repealed July 1, 2027.
- 4093 ~~[(24)]~~ (22) Section 26B-3-307, Retrospective and prospective DUR, is repealed July 1, 2027.
- 4094 ~~[(25)]~~ (23) Section 26B-3-308, Penalties, is repealed July 1, 2027.
- 4095 ~~[(26)]~~ (24) Section 26B-3-309, Immunity, is repealed July 1, 2027.
- 4096 ~~[(27)]~~ (25) Title 26B, Chapter 3, Part 5, Inpatient Hospital Assessment, is repealed July 1,
4097 2034.
- 4098 ~~[(28)]~~ (26) Title 26B, Chapter 3, Part 6, Medicaid Expansion Hospital Assessment, is
4099 repealed July 1, 2034.
- 4100 ~~[(29)]~~ (27) Title 26B, Chapter 3, Part 7, Hospital Provider Assessment, is repealed July 1,
4101 2028.
- 4102 ~~[(30)]~~ (28) Section 26B-3-910, Alternative eligibility -- Report -- Alternative Eligibility
4103 Expendable Revenue Fund, is repealed July 1, 2028.
- 4104 ~~[(31) Section 26B-4-710, Rural residency training program, is repealed July 1, 2025.]~~
- 4105 ~~[(32)]~~ (29) Subsection 26B-5-112(1)(b), regarding consultation with the Behavioral Health
4106 Crisis Response Committee, is repealed December 31, 2026.
- 4107 ~~[(33)]~~ (30) Subsection 26B-5-112(5)(b), regarding consultation with the Behavioral Health
4108 Crisis Response Committee, is repealed December 31, 2026.

- 4109 ~~[(34)]~~ (31) Section 26B-5-112.5, Mobile Crisis Outreach Team Grant Program, is repealed
 4110 December 31, 2026.
- 4111 ~~[(35)]~~ (32) Section 26B-5-114, Behavioral Health Receiving Center Grant Program, is
 4112 repealed December 31, 2026.
- 4113 ~~[(36) Section 26B-5-118, Collaborative care grant program, is repealed December 31, 2024.]~~
- 4114 ~~[(37)]~~ (33) Section 26B-5-120, Virtual crisis outreach team grant program, is repealed
 4115 December 31, 2026.
- 4116 ~~[(38)]~~ (34) Subsection 26B-5-609(1)(a), regarding the Behavioral Health Crisis Response
 4117 Committee, is repealed December 31, 2026.
- 4118 ~~[(39)]~~ (35) Subsection 26B-5-609(3)(b), regarding the Behavioral Health Crisis Response
 4119 Committee, is repealed December 31, 2026.
- 4120 ~~[(40)]~~ (36) Subsection 26B-5-610(1)(b), regarding the Behavioral Health Crisis Response
 4121 Committee, is repealed December 31, 2026.
- 4122 ~~[(41)]~~ (37) Subsection 26B-5-610(2)(b)(ii), regarding the Behavioral Health Crisis Response
 4123 Committee, is repealed December 31, 2026.
- 4124 ~~[(42) Section 26B-5-612, Integrated behavioral health care grant programs, is repealed
 4125 December 31, 2025.]~~
- 4126 ~~[(43)]~~ (38) Title 26B, Chapter 5, Part 7, Utah Behavioral Health Commission, is repealed
 4127 July 1, 2029.
- 4128 ~~[(44)]~~ (39) Subsection 26B-5-704(2)(a), regarding the Behavioral Health Crisis Response
 4129 Committee, is repealed December 31, 2026.
- 4130 ~~[(45)]~~ (40) Title 26B, Chapter 5, Part 8, Utah Substance Use and Mental Health Advisory
 4131 Committee, is repealed January 1, 2033.
- 4132 ~~[(46)]~~ (41) Section 26B-7-119, Hepatitis C Outreach Pilot Program, is repealed July 1, 2028.
- 4133 ~~[(47)]~~ (42) Section 26B-7-122, Communication Habits to reduce Adolescent Threats Pilot
 4134 Program, is repealed July 1, 2029.
- 4135 ~~[(48)]~~ (43) Section 26B-7-123, Report on CHAT campaign, is repealed July 1, 2029.
- 4136 ~~[(49)]~~ (44) Title 26B, Chapter 8, Part 5, Utah Health Data Authority, is repealed July 1,
 4137 2026.
- 4138 Section 46. Section **63I-1-236** is amended to read:
 4139 **63I-1-236 (Effective 05/06/26). Repeal dates: Title 36.**
- 4140 (1) Title 36, Chapter 17, Legislative Process Committee, is repealed January 1, 2028.
- 4141 (2) Section 36-29-111, Public Safety Data Management Task Force, is repealed July 1,
 4142 2029.

- 4143 (3) Title 36, Chapter 28, Veterans and Military Affairs Commission, is repealed January 1,
4144 2030.
- 4145 [~~(4) Section 36-29-112, Justice Court Reform Task Force, is repealed July 1, 2025.~~]
- 4146 Section 47. Section **63I-1-253** is amended to read:
- 4147 **63I-1-253 (Effective 05/06/26). Repeal dates: Titles 53 through 53G.**
- 4148 (1) Section 53-1-122, Road Rage Awareness and Prevention Restricted Account, is
4149 repealed July 1, 2028.
- 4150 (2) Section 53-2a-105, Emergency Management Administration Council created --
4151 Function -- Composition -- Expenses, is repealed July 1, 2029.
- 4152 (3) Section 53-2a-1103, Search and Rescue Advisory Board -- Members -- Compensation,
4153 is repealed July 1, 2030.
- 4154 (4) Section 53-2a-1104, General duties of the Search and Rescue Advisory Board, is
4155 repealed July 1, 2027.
- 4156 (5) Title 53, Chapter 2a, Part 15, Grid Resilience Committee, is repealed July 1, 2027.
- 4157 (6) Section 53-2d-104, State Emergency Medical Services Committee -- Membership --
4158 Expenses, is repealed July 1, 2029.
- 4159 (7) Section 53-2d-503, Establishment of maximum rates, is repealed July 1, 2027.
- 4160 (8) Section 53-5a-302, Concealed Firearm Review Board -- Membership -- Compensation
4161 -- Terms -- Duties, is repealed July 1, 2029.
- 4162 (9) Section 53-11-104, Board, is repealed July 1, 2029.
- 4163 (10) Title 53, Chapter 31, Department Interaction With Local Law Enforcement, is repealed
4164 July 1, 2027.
- 4165 (11) Subsection 53C-3-203(4)(b)(vii), regarding the distribution of money from the Land
4166 Exchange Distribution Account to the Geological Survey for test wells and other
4167 hydrologic studies in the West Desert, is repealed July 1, 2030.
- 4168 (12) Subsection 53E-1-201(1)(q), regarding the Higher Education and Corrections Council,
4169 is repealed July 1, 2027.
- 4170 (13) Subsection 53E-2-304(6), regarding foreclosing a private right of action or waiver of
4171 governmental immunity, is repealed July 1, 2027.
- 4172 (14) Subsection 53E-3-503(5), regarding coordinating councils for youth in care, is
4173 repealed July 1, 2027.
- 4174 (15) Subsection 53E-3-503(6), regarding coordinating councils for youth in care, is
4175 repealed July 1, 2027.
- 4176 (16) Subsection 53E-4-202(8)(b), regarding a standards review committee, is repealed

- 4177 January 1, 2028.
- 4178 (17) Section 53E-4-203, Standards review committee, is repealed January 1, 2028.
- 4179 (18) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission, is
4180 repealed July 1, 2033.
- 4181 (19) Subsection 53E-7-207(7), regarding a private right of action or waiver of governmental
4182 immunity, is repealed July 1, 2027.
- 4183 (20) Section 53F-5-215, Elementary teacher preparation assessment grant, is repealed July
4184 1, 2028.
- 4185 (21) Section 53F-5-219, Local Innovations Civics Education Pilot Program, is repealed July
4186 1, 2026.
- 4187 (22) Title 53F, Chapter 10, Part 2, Capital Projects Evaluation Panel, is repealed July 1,
4188 2027.
- 4189 [~~(23) Subsection 53G-4-608(2)(b), regarding the Utah Seismic Safety Commission, is~~
4190 ~~repealed January 1, 2025.~~]
- 4191 [~~(24) Subsection 53G-4-608(4)(b), regarding the Utah Seismic Safety Commission, is~~
4192 ~~repealed January 1, 2025.~~]
- 4193 [(25)] (23) Section 53G-9-212, Drinking water quality in schools, is repealed July 1, 2027.
- 4194 [(26)] (24) Subsection 53G-9-703(4), regarding the parental video presentation concerning
4195 student use of technology, is repealed January 1, 2030.
- 4196 [(27)] (25) Subsection 53H-1-402(1)(j), regarding the Higher Education and Corrections
4197 Council, is repealed July 1, 2027.
- 4198 [(28)] (26) Section 53H-1-604, Higher Education and Corrections Council, is repealed July
4199 1, 2027.
- 4200 [(29)] (27) Subsection 53H-4-210(3), regarding the creation of the SafeUT and School
4201 Safety Commission, is repealed January 1, 2030.
- 4202 [(30)] (28) Subsection 53H-4-210(4), regarding the appointment of the members of the
4203 SafeUT and School Safety Commission, is repealed January 1, 2030.
- 4204 [(31)] (29) Subsection 53H-4-210(5), regarding the attorney general designating the chair of
4205 the SafeUT and School Safety Commission, is repealed January 1, 2030.
- 4206 [(32)] (30) Subsection 53H-4-210(6), regarding the quorum requirements of the SafeUT and
4207 School Safety Commission, is repealed January 1, 2030.
- 4208 [(33)] (31) Subsection 53H-4-210(7), regarding a formal action of the SafeUT and School
4209 Safety Commission, is repealed January 1, 2030.
- 4210 [(34)] (32) Subsection 53H-4-210(8), regarding compensation for members of the SafeUT

- 4211 and School Safety Commission, is repealed January 1, 2030.
- 4212 [~~(35)~~] (33) Subsection 53H-4-210(9), regarding the support staff for the SafeUT and School
4213 Safety Commission, is repealed January 1, 2030.
- 4214 [~~(36)~~] (34) Section 53H-4-306.1, Definitions -- Electrification of Transportation
4215 Infrastructure Research Center, is repealed July 1, 2028.
- 4216 [~~(37)~~] (35) Section 53H-4-306.2, Electrification of Transportation Infrastructure Research
4217 Center -- Designation -- Duties, is repealed July 1, 2028.
- 4218 [~~(38)~~] (36) Section 53H-4-306.3, Electrification of Transportation Infrastructure Research
4219 Center -- Steering committee, is repealed July 1, 2028.
- 4220 [~~(39)~~] (37) Section 53H-4-306.4, Electrification of Transportation Infrastructure Research
4221 Center -- Industry advisory board, is repealed July 1, 2028.
- 4222 [~~(40)~~] (38) Section 53H-4-306.5, Electrification of Transportation Infrastructure Research
4223 Center -- Duties of the project director, is repealed July 1, 2028.
- 4224 [~~(41)~~] (39) Section 53H-4-306.6, Electrification of Transportation Infrastructure Research
4225 Center -- Project development and strategic objectives -- Reporting requirements, is
4226 repealed July 1, 2028.
- 4227 [~~(42)~~] (40) Section 53H-4-307.1, Center for Civic Excellence, is repealed July 1, 2030.
- 4228 [~~(43)~~] (41) Section 53H-4-307.2, Center for Civic Excellence -- Duties -- Authority, is
4229 repealed July 1, 2030.
- 4230 [~~(44)~~] (42) Section 53H-4-307.3, Center for Civic Excellence -- Leadership, is repealed July
4231 1, 2030.
- 4232 [~~(45)~~] (43) Section 53H-4-307.4, Center for Civic Excellence -- Faculty, is repealed July 1,
4233 2030.
- 4234 [~~(46)~~] (44) Section 53H-4-307.5, Center for Civic Excellence -- Curriculum, is repealed July
4235 1, 2030.
- 4236 [~~(47)~~] (45) Section 53H-4-307.6, Center for Civic Excellence -- Oversight -- Reporting, is
4237 repealed July 1, 2030.
- 4238 [~~(48)~~] (46) Section 53H-4-313, Food Security Council, is repealed July 1, 2027.
- 4239 [~~(49)~~] (47) Section 53H-8-305, Five-year performance goals, is repealed July 1, 2027.
- 4240 [~~(50)~~] (48) Title 53H, Chapter 10, Part 4, Education Savings Incentive Program, is repealed
4241 July 1, 2028.
- 4242 Section 48. Section **63I-1-263** is amended to read:
4243 **63I-1-263 (Effective 05/06/26). Repeal dates: Titles 63A to 63O.**
4244 (1) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July 1,

- 4245 2028.
- 4246 (2) Title 63C, Chapter 18, Behavioral Health Crisis Response Committee, is repealed
4247 December 31, 2026.
- 4248 (3) Title 63C, Chapter 25, State Finance Review Commission, is repealed July 1, 2027.
- 4249 (4) Title 63C, Chapter 27, Cybersecurity Commission, is repealed July 1, 2032.
- 4250 (5) Title 63C, Chapter 28, Ethnic Studies Commission, is repealed July 1, 2026.
- 4251 (6) Title 63C, Chapter 31, State Employee Benefits Advisory Commission, is repealed July
4252 1, 2028.
- 4253 (7) Section 63G-6a-805, Purchase from community rehabilitation programs, is repealed
4254 July 1, 2026.
- 4255 (8) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1, 2028.
- 4256 (9) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1, 2029.
- 4257 (10) Subsection 63J-1-602.2(16), related to the Communication Habits to reduce
4258 Adolescent Threats (CHAT) Pilot Program, is repealed July 1, 2029.
- 4259 [~~(11)~~ Subsection 63J-1-602.2(26), regarding the Utah Seismic Safety Commission, is
4260 repealed January 1, 2025.]
- 4261 [~~(12)~~ (11) Section 63L-11-204, Canyon resource management plan, is repealed July 1, 2027.
- 4262 [~~(13)~~ (12) Title 63L, Chapter 11, Part 4, Resource Development Coordinating Committee,
4263 is repealed July 1, 2027.
- 4264 [~~(14)~~ (13) Title 63M, Chapter 7, Part 7, Domestic Violence Offender Treatment Board, is
4265 repealed July 1, 2027.
- 4266 [~~(15)~~ (14) Section 63M-7-902, Creation -- Membership -- Terms -- Vacancies -- Expenses,
4267 is repealed July 1, 2029.
- 4268 [~~(16)~~ (15) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2026.
- 4269 [~~(17)~~ (16) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.
- 4270 [~~(18)~~ (17) Subsection 63N-2-511(1)(b), regarding the Board of Tourism Development, is
4271 repealed July 1, 2030.
- 4272 [~~(19)~~ (18) Section 63N-2-512, Hotel Impact Mitigation Fund, is repealed July 1, 2028.
- 4273 [~~(20)~~ (19) Title 63N, Chapter 3, Part 9, Strategic Innovation Grant Pilot Program, is
4274 repealed July 1, 2027.
- 4275 [~~(21)~~ (20) Title 63N, Chapter 3, Part 11, Manufacturing Modernization Grant Program, is
4276 repealed July 1, 2028.
- 4277 [~~(22)~~ (21) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed
4278 July 1, 2028.

- 4279 [(23)] (22) Section 63N-4-804, Rural Opportunity Advisory Committee, is repealed July 1,
4280 2027.
- 4281 [(24)] (23) Subsection 63N-4-805(5)(b), regarding the Rural Employment Expansion
4282 Program, is repealed July 1, 2028.
- 4283 [(25)] (24) Subsection 63N-7-101(1), regarding the Board of Tourism Development, is
4284 repealed July 1, 2030.
- 4285 [(26)] (25) Subsection 63N-7-102(3)(c), regarding a requirement for the Utah Office of
4286 Tourism to receive approval from the Board of Tourism Development, is repealed July
4287 1, 2030.
- 4288 [(27)] (26) Title 63N, Chapter 7, Part 2, Board of Tourism Development, is repealed July 1,
4289 2030.
- 4290 Section 49. Section **63I-1-281** is amended to read:
4291 **63I-1-281 (Effective 05/06/26). Repeal dates: Title 81.**
4292 [Title 81, Chapter 6, Part 4, Child Support Guidelines Advisory Committee, is repealed
-4293 May 7, 2025] Reserved.
- 4294 Section 50. Section **63I-2-204** is amended to read:
4295 **63I-2-204 (Effective 05/06/26). Repeal dates: Title 4.**
- 4296 [(1)] Section 4-2-1101, Local food study, is repealed July 1, 2026.
- 4297 [(2) Section 4-11-117, Beekeeping working group -- Development of standards, is repealed
4298 May 1, 2025.]
- 4299 [(3) Subsection 4-41a-102(6), regarding the Cannabis Research Review Board, is repealed
4300 July 1, 2025.]
- 4301 Section 51. Section **63I-2-211** is amended to read:
4302 **63I-2-211 (Effective 05/06/26). Repeal dates: Title 11.**
4303 [Subsection 11-13-202(4), regarding an interlocal agreement for law enforcement
-4304 services between a county and one or more municipalities, is repealed July 1, 2025] Reserved.
- 4305 Section 52. Section **63I-2-220** is amended to read:
4306 **63I-2-220 (Effective 05/06/26). Repeal dates: Title 20A.**
- 4307 [(1) Section 20A-7-103.1, Constitutional amendments proposed during specified timeframe
4308 -- Analysis -- Arguments -- Publication, is repealed July 1, 2025.]
- 4309 [(2)] Title 20A, Chapter 4, Part 6, Municipal Alternate Voting Methods Pilot Project, is
4310 repealed January 1, 2026.
- 4311 Section 53. Section **63I-2-226** is amended to read:
4312 **63I-2-226 (Effective 05/06/26). Repeal dates: Titles 26 through 26B.**

- 4313 ~~[(1) Section 26B-1-420, Cannabis Research Review Board, is repealed July 1, 2025.]~~
- 4314 ~~[(2) Subsection 26B-1-421(9)(a), regarding a report to the Cannabis Research Review~~
- 4315 ~~Board, is repealed July 1, 2025.]~~
- 4316 ~~[(3)] (1) Section 26B-1-423, Rural Physician Loan Repayment Program Advisory~~
- 4317 ~~Committee -- Membership -- Compensation -- Duties, is repealed July 1, 2026.~~
- 4318 ~~[(4)] (2) Section 26B-2-243, Data collection and reporting requirements concerning~~
- 4319 ~~incidents of abuse, neglect, or exploitation, is repealed July 1, 2027.~~
- 4320 ~~[(5)] (3) Subsection 26B-3-215(5), regarding reporting on coverage for in vitro fertilization~~
- 4321 ~~and genetic testing, is repealed July 1, 2030.~~
- 4322 ~~[(6) Subsection 26B-4-201(5), regarding the Cannabis Research Review Board, is repealed~~
- 4323 ~~July 1, 2025.]~~
- 4324 ~~[(7) Subsection 26B-4-212(1)(b), regarding the Cannabis Research Review Board, is~~
- 4325 ~~repealed July 1, 2025.]~~
- 4326 ~~[(8)] (4) Section 26B-4-702, Creation of Utah Health Care Workforce Financial Assistance~~
- 4327 ~~Program, is repealed July 1, 2027.~~
- 4328 ~~[(9)] (5) Subsection 26B-4-703(3)(b), regarding per diem and expenses for the Rural~~
- 4329 ~~Physician Loan Repayment Program Advisory Committee, is repealed July 1, 2026.~~
- 4330 ~~[(10)] (6) Subsection 26B-4-703(3)(c), regarding expenses for the Rural Physician Loan~~
- 4331 ~~Repayment Program, is repealed July 1, 2026.~~
- 4332 ~~[(11)] (7) Subsection 26B-4-703(6)(b), regarding recommendations from the Rural~~
- 4333 ~~Physician Loan Repayment Program Advisory Committee, is repealed July 1, 2026.~~
- 4334 ~~[(12) Section 26B-5-117, Early childhood mental health support grant program, is repealed~~
- 4335 ~~January 2, 2025.]~~
- 4336 ~~[(13) Section 26B-5-302.5, Study concerning civil commitment and the Utah State~~
- 4337 ~~Hospital, is repealed July 1, 2025.]~~
- 4338 ~~[(14) Section 26B-6-414, Respite care services, is repealed July 1, 2025.]~~
- 4339 ~~[(15)] (8) Section 26B-7-120, Invisible condition alert program education and outreach, is~~
- 4340 ~~repealed July 1, 2025.~~
- 4341 Section 54. Section **63I-2-232** is amended to read:
- 4342 **63I-2-232 (Effective 05/06/26). Repeal dates: Title 32B.**
- 4343 ~~[Subsection 32B-2-205(4), regarding a workgroup to make recommendations regarding~~
- 4344 ~~training and recordkeeping for certain cash transactions, is repealed January 1, 2025] Reserved.~~
- 4345 Section 55. Section **63I-2-234** is amended to read:
- 4346 **63I-2-234 (Effective 05/06/26). Repeal dates: Title 34A.**

4347 [Subsection 34A-3-113(7), regarding a study related to cancer in firefighters, is repealed
 -4348 January 1, 2025] Reserved.

4349 Section 56. Section **63I-2-235** is amended to read:

4350 **63I-2-235 (Effective 05/06/26). Repeal dates: Title 35A.**

4351 [~~Section 35A-3-212, Use of COVID-19 relief funds -- Grants to child care providers --~~
 -4352 ~~Reporting requirements, is repealed June 30, 2025]~~ Reserved.

4353 Section 57. Section **63I-2-253** is amended to read:

4354 **63I-2-253 (Effective 05/06/26). Repeal dates: Titles 53 through 53G.**

4355 (1) Title 53, Chapter 2c, COVID-19 Health and Economic Response Act, is repealed July 1,
 4356 2026.

4357 [~~(2) Section 53-22-104.1, School Security Task Force -- Membership -- Duties -- Per diem~~
 4358 ~~-- Report -- Expiration, is repealed December 31, 2025.]~~

4359 [~~(3) Section 53-22-104.2, The School Security Task Force -- Education Advisory Board, is~~
 4360 ~~repealed December 31, 2025.]~~

4361 [~~(4) (2) Section 53-25-103, Airport dangerous weapon possession reporting requirements,~~
 4362 ~~is repealed December 31, 2031.~~

4363 [~~(5) Subsection 53-25-602(4)(b), regarding the rights of a peace officer placed onto a~~
 4364 ~~prosecution agency's Brady identification system before May 7, 2025, is repealed~~
 4365 ~~December 1, 2025.]~~

4366 [~~(6) (3) Subsection [53-29-302(2)(b)(ii)] 53-29-302(3)(b)(ii), regarding the requirement for~~
 4367 ~~the Department of Corrections to submit the results of risk assessments for sex offenders~~
 4368 ~~to the State Commission on Criminal and Juvenile Justice, is repealed January 1, 2030.~~

4369 [~~(7) (4) Subsection 53E-3-501(7)(e)(ii), regarding a report on the packet method, is~~
 4370 ~~repealed July 1, 2028.~~

4371 [~~(8) (5) Subsection 53F-2-504(6), regarding a report on the Salary Supplement for Highly~~
 4372 ~~Needed Educators, is repealed July 1, 2026.~~

4373 [~~(9) (6) Section 53F-5-221, Management of energy and water use pilot program, is repealed~~
 4374 ~~July 1, 2028.~~

4375 [~~(10) (7) Section 53F-5-222, Mentoring and Supporting Teacher Excellence and~~
 4376 ~~Refinement Pilot Program, is repealed July 1, 2028.~~

4377 [~~(11) (8) Section 53F-5-223, Stipends for Future Educators Grant Program, is repealed July~~
 4378 ~~1, 2028.~~

4379 [~~(12) (9) Subsection 53G-11-502(1), regarding implementation of the educator evaluation~~
 4380 ~~process, is repealed July 1, 2029.~~

- 4381 ~~[(13)]~~ (10) Section 53G-11-506, Establishment of educator evaluation program -- Joint
 4382 committee, is repealed July 1, 2029.
- 4383 ~~[(14)]~~ (11) Section 53G-11-507, Components of educator evaluation program, is repealed
 4384 July 1, 2029.
- 4385 ~~[(15)]~~ (12) Section 53G-11-508, Summative evaluation timelines -- Review of summative
 4386 evaluations, is repealed July 1, 2029.
- 4387 ~~[(16)]~~ (13) Section 53G-11-509, Mentor for provisional educator, is repealed July 1, 2029.
- 4388 ~~[(17)]~~ (14) Section 53G-11-510, State board to describe a framework for the evaluation of
 4389 educators, is repealed July 1, 2029.
- 4390 ~~[(18)]~~ (15) Section 53G-11-511, Rulemaking for privacy protection, is repealed July 1, 2029.
- 4391 ~~[(19)]~~ (16) Subsection 53G-11-520(1), regarding optional alternative educator evaluation
 4392 processes, is repealed July 1, 2029.
- 4393 ~~[(20)]~~ (17) Subsection 53G-11-520(2), regarding an exception from educator evaluation
 4394 process requirements, is repealed July 1, 2029.
- 4395 Section 58. Section **63I-2-263** is amended to read:
- 4396 **63I-2-263 (Effective 05/06/26). Repeal dates: Titles 63A through 63O.**
- 4397 ~~[(1) Title 63A, Chapter 2, Part 5, Educational Interpretation and Translation Services
 4398 Procurement Advisory Council is repealed July 1, 2025.]~~
- 4399 ~~[(2)]~~ (1) Section 63A-5b-807, Eminent domain of unincorporated city owned land, is
 4400 repealed January 1, 2027.
- 4401 ~~[(3)]~~ (2) Section 63A-17-806, Definitions -- Infant at Work Pilot Program -- Administration
 4402 -- Report, is repealed June 30, 2026.
- 4403 ~~[(4) Section 63C-1-103, Appointment and terms of boards, committees, councils, and
 4404 commissions transitioning on October 1, 2024, or December 31, 2024, is repealed July
 4405 1, 2025.]~~
- 4406 ~~[(5) Section 63C-1-104, Appointment and terms of boards transitioning on October 1, 2024,
 4407 is repealed January 1, 2025.]~~
- 4408 ~~[(6) Subsection 63G-6a-802(1)(e), regarding a procurement for a presidential debate, is
 4409 repealed January 1, 2025.]~~
- 4410 ~~[(7) Subsection 63G-6a-802(3)(b)(iii), regarding a procurement for a presidential debate, is
 4411 repealed January 1, 2025.]~~
- 4412 ~~[(8)]~~ (3) Subsection 63H-7a-403(2)(b), regarding the charge to maintain the public safety
 4413 communications network, is repealed July 1, 2033.
- 4414 ~~[(9)]~~ (4) Subsection 63J-1-602.2(30), regarding funding the Enterprise Zone Act, is repealed

- 4415 December 31, 2026.
- 4416 ~~[(10)]~~ (5) Subsection 63J-1-602.2(46), regarding appropriations to the State Tax
- 4417 Commission for deferral reimbursements, is repealed July 1, 2027.
- 4418 ~~[(11) Section 63M-7-221, Expungement working group, is repealed April 30, 2025.]~~
- 4419 ~~[(12)]~~ (6) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed December 31, 2026.
- 4420 Section 59. Section **63I-2-279** is amended to read:
- 4421 **63I-2-279 (Effective 05/06/26). Repeal dates: Title 79.**
- 4422 ~~[(1) Section 79-2-407, Study of funding for water infrastructure costs, is repealed July 1,~~
- 4423 ~~2025.]~~
- 4424 ~~[(2) Subsection 79-4-1002(2), regarding a pilot program for veteran free admission to state~~
- 4425 ~~parks, is repealed July 1, 2025.]~~
- 4426 ~~[(3)]~~ Title 79, Chapter 6, Part 14, Energy Project Assessment, is repealed January 1, 2028.
- 4427 Section 60. Section **63I-2-281** is amended to read:
- 4428 **63I-2-281 (Effective 05/06/26). Repeal dates: Title 81.**
- 4429 ~~[(1) Section 81-6-302, Low income table -- Obligor parent only -- Child support orders~~
- 4430 ~~entered before January 1, 2023, is repealed January 1, 2025.]~~
- 4431 ~~[(2) Section 81-6-303, Low income table -- Obligor parent only -- Child support orders~~
- 4432 ~~entered before January 1, 2023, is repealed January 1, 2025] Reserved.~~
- 4433 Section 61. Section **63J-1-312** is amended to read:
- 4434 **63J-1-312 (Effective 05/06/26). Establishing a General Fund Budget Reserve**
- 4435 **Account -- Providing for deposits and expenditures from the account -- Providing for**
- 4436 **interest generated by the account.**
- 4437 (1) As used in this section:
- 4438 ~~[(a) "Income Tax Fund budget deficit" means a situation where appropriations made by~~
- 4439 ~~the Legislature from the Income Tax Fund for a fiscal year exceed the estimated~~
- 4440 ~~revenues adopted by the Executive Appropriations Committee of the Legislature for~~
- 4441 ~~the Income Tax Fund in that fiscal year.]~~
- 4442 ~~[(b)]~~ (a) "General Fund appropriations" means the sum of the spending authority for a
- 4443 fiscal year that is:
- 4444 (i) granted by the Legislature in all appropriation acts and bills; and
- 4445 (ii) identified as coming from the General Fund.
- 4446 ~~[(c)]~~ (b) "General Fund budget deficit" means a situation where General Fund
- 4447 appropriations made by the Legislature for a fiscal year exceed the estimated
- 4448 revenues adopted by the Executive Appropriations Committee of the Legislature for

4449 the General Fund in that fiscal year.

4450 [~~(d)~~] (c) "General Fund revenue surplus" means a situation where actual General Fund
4451 revenues collected in a completed fiscal year exceed the estimated revenues for the
4452 General Fund for that fiscal year that were adopted by the Executive Appropriations
4453 Committee of the Legislature.

4454 (d) "Income Tax Fund budget deficit" means a situation where appropriations made by
4455 the Legislature from the Income Tax Fund for a fiscal year exceed the estimated
4456 revenues adopted by the Executive Appropriations Committee of the Legislature for
4457 the Income Tax Fund in that fiscal year.

4458 (e) "Operating deficit" means that, at the end of the fiscal year, the unassigned fund
4459 balance in the General Fund is less than zero.

4460 (2) There is created within the General Fund a restricted account to be known as the
4461 General Fund Budget Reserve Account, which is designated to receive the legislative
4462 appropriations and the surplus revenue required to be deposited into the account by this
4463 section.

4464 (3)(a)(i) Except as provided in Subsection (3)(a)(ii), at the end of any fiscal year in
4465 which the Division of Finance, in consultation with the legislative fiscal analyst
4466 and in conjunction with the completion of the annual audit by the state auditor,
4467 determines that there is a General Fund revenue surplus, the Division of Finance
4468 shall transfer 25% of the General Fund revenue surplus to the General Fund
4469 Budget Reserve Account.

4470 (ii) If the transfer of 25% of the General Fund revenue surplus to the General Fund
4471 Budget Reserve Account would cause the balance in the account to exceed 9% of
4472 General Fund appropriations for the fiscal year in which the revenue surplus
4473 occurred, the Division of Finance shall:

4474 (A) transfer to the General Fund Budget Reserve Account only those funds
4475 necessary to ensure that the balance in the account equals 9% of General Fund
4476 appropriations for the fiscal year in which the General Fund revenue surplus
4477 occurred; and

4478 (B) transfer to the State Sovereignty Fund created in Section 51-13-201 the
4479 remaining amount of the 25% of the General Fund revenue surplus described
4480 in Subsection (3)(a)(i).

4481 (iii) The Division of Finance shall calculate the amount to be transferred under this
4482 Subsection (3)(a):

- 4483 (A) after making the transfer of General Fund revenue surplus to the Medicaid
4484 Growth Reduction and Budget Stabilization Account, as provided in Section
4485 63J-1-315;
- 4486 (B) before transferring from the General Fund revenue surplus any other year-end
4487 contingency appropriations, year-end set-asides, or other year-end transfers
4488 required by law; and
- 4489 (C) excluding any direct legislative appropriation made to the General Fund
4490 Budget Reserve Account for the fiscal year.
- 4491 (b)(i) Except as provided in Subsection (3)(b)(ii), in addition to Subsection (3)(a)(i),
4492 if a General Fund revenue surplus exists and if, within the last 10 years, the
4493 Legislature has appropriated any money from the General Fund Budget Reserve
4494 Account that has not been replaced by appropriation or as provided in this
4495 Subsection (3)(b), the Division of Finance shall transfer up to 25% more of the
4496 General Fund revenue surplus to the General Fund Budget Reserve Account to
4497 replace the amounts appropriated, until direct legislative appropriations, if any,
4498 and transfers from the General Fund revenue surplus under this Subsection (3)(b)
4499 have replaced the appropriations from the account.
- 4500 (ii) If the transfer under Subsection (3)(b)(i) would cause the balance in the account
4501 to exceed 9% of General Fund appropriations for the fiscal year in which the
4502 revenue surplus occurred, the Division of Finance shall transfer only those funds
4503 necessary to ensure that the balance in the account equals 9% of General Fund
4504 appropriations for the fiscal year in which the revenue surplus occurred.
- 4505 (iii) The Division of Finance shall calculate the amount to be transferred under this
4506 Subsection (3)(b):
- 4507 (A) after making the transfer of General Fund revenue surplus to the Medicaid
4508 Growth Reduction and Budget Stabilization Account, as provided in Section
4509 63J-1-315;
- 4510 (B) before transferring from the General Fund revenue surplus any other year-end
4511 contingency appropriations, year-end set-asides, or other year-end transfers
4512 required by law; and
- 4513 (C) excluding any direct legislative appropriation made to the General Fund
4514 Budget Reserve Account for the fiscal year.
- 4515 (c) For appropriations made by the Legislature to the General Fund Budget Reserve
4516 Account, the Division of Finance shall treat those appropriations, unless otherwise

4517 specified in the appropriation, as replacement funds for appropriations made from the
 4518 account if funds were appropriated from the General Fund Budget Reserve Account
 4519 within the past 10 years and have not yet been replaced.

4520 (4) The Legislature may appropriate money from the General Fund Budget Reserve
 4521 Account only to:

4522 (a) resolve a General Fund budget deficit, for the fiscal year in which the General Fund
 4523 budget deficit occurs;

4524 (b) pay some or all of state settlement agreements approved under Title 63G, Chapter
 4525 10, State Settlement Agreements Act;

4526 (c) pay claims approved under Section 63G-9-304;

4527 (d) pay retroactive tax refunds;

4528 (e) resolve an Income Tax Fund budget deficit; or

4529 (f) finance an existing federally funded program or activity when:

4530 (i) the federal funds expected to fund the federal program or activity are not available
 4531 to fund the program or activity; and

4532 (ii) the Legislature and governor concurrently determine that the program or activity
 4533 is essential.

4534 (5) Interest generated from investments of money in the General Fund Budget Reserve
 4535 Account shall be deposited into the General Fund.

4536 Section 62. Section **63N-2-106** is amended to read:

4537 **63N-2-106 (Effective 05/06/26). Reports -- Posting monthly and annual reports --**
 4538 **Audit and study of tax credits.**

4539 (1) The office shall include the following information in the annual written report described
 4540 in Section 63N-1a-306:

4541 (a) the office's success in attracting new commercial projects to development zones
 4542 under this part and the corresponding increase in new incremental jobs;

4543 (b) how many new incremental jobs and high paying jobs are employees of a company
 4544 that received tax credits under this part, including the number of employees who
 4545 work for a third-party rather than directly for a company, receiving the tax credits
 4546 under this part;

4547 (c) the estimated amount of tax credit commitments made by the office and the period of
 4548 time over which tax credits will be paid;

4549 (d) the economic impact on the state from new state revenues and the provision of tax
 4550 credits under this part;

- 4551 (e) the estimated costs and economic benefits of the tax credit commitments made by the
4552 office;
- 4553 (f) the actual costs and economic benefits of the tax credit commitments made by the
4554 office; and
- 4555 (g) tax credit commitments made by the office, with the associated calculation.
- 4556 (2) Each month, the office shall post on its website and on a state website:
- 4557 (a) the new tax credit commitments made by the office during the previous month; and
4558 (b) the estimated costs and economic benefits of those tax credit commitments.
- 4559 (3)(a) On or before November 1, 2014, and every three years after November 1, 2014,
4560 the office shall:
- 4561 (i) conduct an audit of the tax credits allowed under Section 63N-2-105;
4562 (ii) study the tax credits allowed under Section 63N-2-105; and
4563 (iii) make recommendations concerning whether the tax credits should be continued,
4564 modified, or repealed.
- 4565 (b) The audit shall include an evaluation of:
- 4566 (i) the cost of the tax credits;
4567 (ii) the purposes and effectiveness of the tax credits;
4568 (iii) the extent to which the state benefits from the tax credits; and
4569 (iv) the state's return on investment under this part measured by new state revenues,
4570 compared with the costs of tax credits provided and [GOED's] the office's
4571 expenses in administering this part.
- 4572 (c) The office shall provide the results of the audit described in this Subsection (3):
4573 (i) in the written annual report described in Subsection (1); and
4574 (ii) as part of the reviews described in Sections 59-7-159 and 59-10-137.
- 4575 Section 63. Section **63N-3-1601** is amended to read:
- 4576 **63N-3-1601 (Effective 05/06/26). Definitions.**
- 4577 (1) "Affordable housing" means:
- 4578 (a) for homes that are not owner occupied, housing occupied or reserved for occupancy
4579 by households with a gross household income equal to or less than 80% of the county
4580 median gross income for households of the same size; or
- 4581 (b)(i) for homes that are owner occupied, housing that is priced at 80% of the county
4582 median home price; or
- 4583 (ii) for homes that are owner occupied, housing that is priced at 80% of the zip code
4584 median home price if:

- 4585 (A) the proposal described in Section 63N-3-1603 demonstrates that a deviation
4586 from the county median home price will achieve the objectives described in
4587 Subsection 63N-3-1602(1); and
- 4588 (B) the zip code median home price is based upon county property tax assessment
4589 data.
- 4590 (2) "Agency" means the same as that term is defined in Section 17C-1-102.
- 4591 (3) "Base taxable value" means the same as that term is defined in Section 63N-3-602.
- 4592 (4) "Base year" means, for each tax increment collection period triggered within a proposed
4593 first home investment zone area, the calendar year prior to the calendar year the tax
4594 increment begins to be collected for those parcels triggered for that collection period.
- 4595 (5)(a) "Developable area" means the portion of land within a first home investment zone
4596 available for development and construction of business and residential uses.
- 4597 (b) "Developable area" does not include portions of land within a first home investment
4598 zone that are allocated to:
- 4599 (i) parks;
- 4600 (ii) recreation facilities;
- 4601 (iii) open spaces;
- 4602 (iv) trails;
- 4603 (v) parking;
- 4604 (vi) roadway facilities; or
- 4605 (vii) other public facilities.
- 4606 (6) "Dwelling unit" means the same as that term is defined in Section 63N-3-602.
- 4607 (7) "Extraterritorial home" means a dwelling unit that is included as part of the first home
4608 investment zone proposal that:
- 4609 (a) is located within the municipality proposing the first home investment zone but
4610 outside the boundary of the first home investment zone;
- 4611 (b) is part of a development with a density of at least six units per acre;
- 4612 (c) is not located within an existing housing and transit reinvestment zone or an area that
4613 could be included in a housing and transit reinvestment zone;
- 4614 (d) has not been issued a building permit by the municipality as of the date of the
4615 approval of the first home investment zone; and
- 4616 (e) is required to be owner occupied for no less than 25 years.
- 4617 (8) "First home investment zone" means a first home investment zone created in accordance
4618 with this part.

- 4619 (9) "Home" means a dwelling unit.
- 4620 (10) "Housing and transit reinvestment zone" means the same as that term is defined in
4621 Section 63N-3-602.
- 4622 (11) "Housing and transit reinvestment zone committee" means the housing and transit
4623 reinvestment zone committee described in Section 63N-3-605.
- 4624 (12) "Metropolitan planning organization" means the same as that term is defined in
4625 Section 72-1-208.5.
- 4626 (13) "Mixed use development" means the same as that term is defined in Section [
4627 ~~63N-3-603~~] 63N-3-602.
- 4628 (14) "Moderate income housing plan" means the same as that term is defined in Section
4629 11-41-102.
- 4630 (15) "Municipality" means the same as that term is defined in Section 10-1-104.
- 4631 (16) "Owner occupied" means private real property that is:
- 4632 (a) used for a single-family residential purpose; and
- 4633 (b) required to be occupied by the owner of the real property for no less than 25 years.
- 4634 (17) "Project area" means the same as that term is defined in Section 17C-1-102.
- 4635 (18)(a) "Project improvements" means site improvements and facilities that are:
- 4636 (i) planned and designed to provide service for development resulting from a
4637 development activity;
- 4638 (ii) necessary for the use and convenience of the occupants or users of development
4639 resulting from a development activity; and
- 4640 (iii) not identified or reimbursed as a system improvement.
- 4641 (b) "Project improvements" does not mean system improvements.
- 4642 (19) "State Tax Commission" means the State Tax Commission created in Section 59-1-201.
- 4643 (20)(a) "System improvements" means existing and future public facilities that are
4644 designed to provide services to service areas within the community at large.
- 4645 (b) "System improvements" does not mean project improvements.
- 4646 (21)(a) "Tax increment" means the difference between:
- 4647 (i) the amount of property tax revenue generated each tax year by a taxing entity from
4648 the area within a first home investment zone designated in the first home
4649 investment zone proposal as the area from which tax increment is to be collected,
4650 using the current assessed value and each taxing entity's current certified tax rate
4651 as defined in Section 59-2-924; and
- 4652 (ii) the amount of property tax revenue that would be generated from that same area

4653 using the base taxable value and each taxing entity's current certified tax rate as
4654 defined in Section 59-2-924.

4655 (b) "Tax increment" does not include property tax revenue from:

4656 (i) a multicounty assessing and collecting levy described in Subsection 59-2-1602(2);

4657 or

4658 (ii) a county additional property tax described in Subsection 59-2-1602(4).

4659 (22) "Taxing entity" means the same as that term is defined in Section 17C-1-102.

4660 (23) "Unencumbered annual community reinvestment agency revenue" means tax

4661 increment revenue received by the agency for purposes identified in Title 17C, Limited
4662 Purpose Local Government Entities - Community Reinvestment Agency Act, that:

4663 (a) have not been designated or restricted for future qualified uses as approved by the
4664 agency board related to a specific project area; and

4665 (b) do not have a date certain by which the tax increment revenues will be used.

4666 Section 64. Section **64-13-10.6** is amended to read:

4667 **64-13-10.6 (Effective 05/06/26). Transition and reentry of an inmate at**
4668 **termination of incarceration.**

4669 (1) The department shall evaluate the case action plan and update the case action plan as
4670 necessary to prepare for the offender's transition from incarceration to release, including:

4671 (a) establishing the supervision level and program needs, based on the offender's
4672 criminal risk factors;

4673 (b) identifying barriers to the offender's ability to obtain housing, food, clothing, and
4674 transportation;

4675 (c) identifying community-based treatment resources that are reasonably accessible to
4676 the offender;

4677 (d) establishing the initial supervision procedures and strategy for the offender's parole
4678 officer; and

4679 (e) ensuring that the offender has access to the web portal described in Section
4680 35A-2-204 a minimum of 30 days before the offender's anticipated release date.

4681 (2) The department shall notify the Board of Pardons and Parole not fewer than 30 days
4682 prior to an offender's release of:

4683 (a) the offender's case action plan; and

4684 (b) any specific conditions of parole necessary to better facilitate transition to the
4685 community.

4686 (3)(a) At least six months before the projected date of an inmate's release from

- 4687 incarceration, if practicable, the department shall follow the procedures described in
4688 Section 64-13-10.4.
- 4689 (b) If the department is notified of the inmate's release and the remaining term of
4690 incarceration is for less than six months, the department shall follow the procedures
4691 described in Section 64-13-10.4 as soon as practicable after the department receives
4692 notification of the inmate's release date.
- 4693 (4) If the inmate's term of incarceration is for longer than six months, the department shall
4694 follow procedures described in Section 64-13-10.4:
- 4695 (a) approximately six months before the date of the inmate's anticipated release, if the
4696 inmate's term of incarceration is for longer than six months; or
- 4697 (b) as soon as possible, upon notification of the inmate's release, if the release is in
4698 shorter than six months.
- 4699 (5)(a) If an inmate accepts assistance in obtaining a current state-issued identification
4700 card or driver license, as described in Subsection 64-13-10.4(4), the department shall
4701 coordinate with the Driver License Division to:
- 4702 (i)(A) obtain a duplicate of the inmate's state-issued driver license, as described in
4703 Section 53-3-215; or
- 4704 (B) renew the inmate's state-issued driver license, if the inmate meets the criteria
4705 listed in Section 53-3-214; or
- 4706 (ii)(A) extend the inmate's state-issued regular identification card, as described in
4707 Section 53-3-807; or
- 4708 (B) issue the inmate a temporary regular identification card as described in
4709 Subsection [~~53-3-805(10)~~] 53-3-805(11), unless the inmate will live outside this
4710 state immediately upon release.
- 4711 (b)(i) Subject to Subsection (5)(b)(ii), the department shall ensure that within the last
4712 seven days of the inmate's incarceration, the inmate meets with the Driver License
4713 Division to be issued a duplicate driver license, a renewed driver license, an
4714 extended regular identification card, or a temporary regular identification card, as
4715 described in Subsection (5)(a).
- 4716 (ii) If an inmate is released from a facility other than a state correctional facility, the
4717 department shall coordinate with that correctional facility and the Driver License
4718 Division in assisting the inmate in meeting with the Driver License Division.
- 4719 (c) Before the inmate meets with the Driver License Division, as described in Subsection
4720 (5)(b)(i), the department shall ensure that the inmate is provided all required

4721 documentation and information the department possesses for the inmate to obtain a
 4722 document listed in Subsection (5)(a), including:
 4723 (i) all personal identification documentation; and
 4724 (ii) a voucher for payment toward any one of the documents listed in Subsection
 4725 (5)(a), up to the cost of a temporary regular identification card described in
 4726 Subsection [~~53-3-805(10)~~] 53-3-805(11).

4727 (6)(a) Subsections (4) and (5) do not apply to an inmate that is not:

4728 (i) a citizen of the United States; or

4729 (ii) a lawful resident of the United States and has legal authorization to work in the
 4730 United States.

4731 (b) An inmate described in Subsection (6)(a) may be subject to the department's
 4732 notification requirements under Section 64-13-10.7.

4733 Section 65. Section **64-13-14.5** is amended to read:

4734 **64-13-14.5 (Effective 05/06/26). Limits of confinement place -- Release status --**

4735 **Work release.**

4736 (1) The department may extend the limits of the place of confinement of an inmate when, as
 4737 established by department policies and procedures, there is cause to believe the inmate
 4738 will honor the trust, by authorizing the inmate under prescribed conditions:

4739 (a) to leave temporarily for purposes specified by department policies and procedures to
 4740 visit specifically designated places for a period not to exceed 30 days;

4741 (b) to participate in a voluntary training program in the community while housed at a
 4742 correctional facility or to work at paid employment;

4743 (c) to be housed in a nonsecure community correctional center operated by the
 4744 department; or

4745 (d) to be housed in any other facility under contract with the department.

4746 (2)(a) The department shall establish rules governing offenders on release status.

4747 (b) A copy of the rules established under Subsection (2)(a) shall be furnished to the
 4748 offender and to any employer or other person participating in the offender's release
 4749 program.

4750 (c) Any employer or other participating person shall agree in writing to abide by the
 4751 rules established under Subsection (2)(a) and to notify the department of the
 4752 offender's discharge or other release from a release program activity, or of any
 4753 violation of the rules governing release status.

4754 (3) The willful failure of an inmate to remain within the extended limits of his confinement

- 4755 or to return within the time prescribed to an institution or facility designated by the
4756 department is an escape from custody.
- 4757 (4) If an offender is arrested for the commission of a crime, the arresting authority shall
4758 immediately notify the department of the arrest.
- 4759 (5) The department may impose appropriate sanctions pursuant to Section 64-14-204 upon
4760 offenders who violate the adult sentencing and supervision length guidelines, as defined
4761 in Section 63M-7-401.1, including prosecution for escape under Section 76-8-309 or [
4762 ~~76-8-309.3~~] 76-8-309.1 and for absconding from supervision.
- 4763 (6) An inmate who is housed at a nonsecure correctional facility and on work release may
4764 not be required to work for less than the current federally established minimum wage, or
4765 under substandard working conditions.

4766 Section 66. Section **64-13e-102** is amended to read:

4767 **64-13e-102 (Effective 05/06/26). Definitions.**

4768 As used in this chapter:

- 4769 (1) "Alternative treatment program" means:
- 4770 (a) an evidence-based cognitive behavioral therapy program; or
4771 (b) a certificate-based program provided by:
- 4772 (i) an institution of higher education described in Subsection 53H-1-102(1)(b); or
4773 (ii) a degree-granting institution acting in the degree-granting institution's technical
4774 education role described in Section 53H-3-608.
- 4775 (2) "Average state daily incarceration cost" means the average cost incurred by the
4776 department per bed day over the previous three fiscal years, that reflects the following
4777 expenses incurred by the department for housing an inmate:
- 4778 (a) executive overhead;
4779 (b) administrative overhead;
4780 (c) transportation overhead;
4781 (d) division overhead; and
4782 (e) motor pool expenses.
- 4783 (3) "Board" means the Board of Pardons and Parole.
- 4784 (4) "Commission" means the State Commission on Criminal and Juvenile Justice, created in
4785 Section 63M-7-201.
- 4786 (5)(a) "Condition of probation day" means a day spent by a state probationary inmate in
4787 a county correctional facility as a condition of probation.
- 4788 (b) "Condition of probation day" includes a day spent by a state probationary inmate in a

- 4789 county correctional facility:
- 4790 (i) after the date of sentencing;
- 4791 (ii) before the date of sentencing, if a court orders that the state probationary inmate
- 4792 shall receive credit for time served in a county correctional facility before the date
- 4793 of sentencing;
- 4794 (iii) as a condition of an original order of probation; and
- 4795 (iv) as a condition of a new order of probation after a prior revocation of probation.
- 4796 (c) "Condition of probation day" does not include a day spent by a state probationary
- 4797 inmate in a county correctional facility:
- 4798 (i) as a probation sanction day;
- 4799 (ii) after the state probationary inmate has spent 365 consecutive days in a county
- 4800 correctional facility for a single order of probation;
- 4801 (iii) as a condition of a plea in abeyance agreement if a conviction has not been
- 4802 entered;
- 4803 (iv) on a hold instituted by the federal Immigration and Customs Enforcement
- 4804 Agency of the United States Department of Homeland Security; or
- 4805 (v) after the termination of probation if the state probationary inmate is:
- 4806 (A) sentenced to prison; or
- 4807 (B) eligible for release.
- 4808 (6) "Department" means the Department of Corrections, created in Section 64-13-2.
- 4809 (7) "Division" means the Division of Finance, created in Section 63A-3-101.
- 4810 (8)(a) "Eligible bed day" means a day spent by a state probationary inmate or a state
- 4811 parole inmate in a county correctional facility that is eligible for reimbursement
- 4812 under Section 64-13e-104.
- 4813 (b) "Eligible bed day" includes:
- 4814 (i) a condition of probation day;
- 4815 (ii) a parole hold day;
- 4816 (iii) a parole sanction day; and
- 4817 (iv) a probation sanction day.
- 4818 (9)(a) "Parole hold day" means a day spent in a county correctional facility by a state
- 4819 parole inmate under Subsection [~~64-13-29(3)~~] 64-14-205(3) based on a suspected
- 4820 violation of the state parole inmate's terms of parole.
- 4821 (b) "Parole hold day" does not include a day spent in a county correctional facility by a
- 4822 state parole inmate:

- 4823 (i) after the state parole inmate has spent 72 hours, excluding weekends and holidays,
4824 for a single suspected violation of the state parole inmate's terms of parole; or
4825 (ii) as a parole sanction day.
- 4826 (10)(a) "Parole sanction day" means a day spent in a county correctional facility by a
4827 state parole inmate as a sanction under Subsection 64-13-6(2) for a violation of the
4828 state parole inmate's terms of parole.
- 4829 (b) "Parole sanction day" includes not more than three consecutive days and not more
4830 than a total of six days within a period of 30 days for each sanction.
- 4831 (c) "Parole sanction day" does not include a parole hold day.
- 4832 (11)(a) "Probation sanction day" means a day spent in a county correctional facility by a
4833 state probationary inmate as a sanction under Subsection 64-13-6(2) based on a
4834 violation of the state probationary inmate's terms of probation.
- 4835 (b) "Probation sanction day" includes not more than three consecutive days and not more
4836 than a total of six days within a period of 30 days for each sanction.
- 4837 (c) "Probation sanction day" does not include:
- 4838 (i) a condition of probation day; or
4839 (ii) a day spent in a county correctional facility by a state probationary inmate under
4840 Subsection 64-14-205(3) based on a suspected violation of the state probationary
4841 inmate's terms of probation.
- 4842 (12) "Rate surplus" means the dollar amount by which the average state daily incarceration
4843 cost for a given year exceeds 105% of the prior year's state daily incarceration rate.
- 4844 (13) "State daily incarceration rate" means the daily per bed dollar basis upon which the
4845 department will calculate payments to other parties for housing state inmates and state
4846 probationary inmates.
- 4847 (14) "State inmate" means an individual, other than a state probationary inmate or state
4848 parole inmate, who is committed to the custody of the department.
- 4849 (15) "State parole inmate" means an individual who is:
- 4850 (a) on parole, as defined in Section 77-27-1; and
4851 (b) housed in a county correctional facility for a reason related to the individual's parole.
- 4852 (16) "State probationary inmate" means a felony probationer sentenced to time in a county
4853 correctional facility under Subsection 77-18-105(6).
- 4854 (17) "Treatment program" means:
- 4855 (a) an alcohol treatment program;
4856 (b) a substance abuse treatment program;

- 4857 (c) a sex offender treatment program; or
 4858 (d) an alternative treatment program.

4859 Section 67. Section **65A-8-401** is amended to read:

4860 **65A-8-401 (Effective 05/06/26). Definitions.**

4861 As used in this section:

- 4862 (1) "High risk wildland urban interface property" means property located within the
 4863 boundary of high risk wildland urban interface as designated by the wildfire risk
 4864 assessment tool in Subsection 65A-8-203(8)(a) and defined by rule made in accordance
 4865 with Subsection 65A-8-402(5)(a).
 4866 (2) "Triage scale" means a scale with three classifications adopted by the division to
 4867 evaluate and classify property located within the wildland urban interface as to what
 4868 actions are needed to prepare the property for fire.
 4869 (3) "Wildland urban interface" means the same as that term is defined in Section [
 4870 ~~65A-8a-102~~] 65A-1-1.
 4871 (4) "Wildland urban interface building standards" means the edition of the Utah Wildland
 4872 Urban Interface Code adopted under Section 15A-2-103.
 4873 (5) "Wildland urban interface coordinator" means a representative of the division or a
 4874 county who evaluates and classifies wildland urban interface property in accordance
 4875 with Section 65A-8-402.
 4876 (6) "Wildland urban interface property and casualty insurer" means the same as that term is
 4877 defined in Section 31A-22-1310.

4878 Section 68. Section **73-10-4** is amended to read:

4879 **73-10-4 (Effective 05/06/26) (Partially Repealed 12/31/30). Powers and duties of**
 4880 **board.**

- 4881 (1) The board shall have the following powers and duties to:
 4882 (a) authorize studies, investigations, and plans for the full development, use, and
 4883 promotion of the water and power resources of the state, including preliminary
 4884 surveys, stream gauging, examinations, tests, and other estimates either separately or
 4885 in consultation with federal, state and other agencies;
 4886 (b) enter into contracts subject to the provisions of this chapter for the construction or
 4887 purchase of a project that in the opinion of the board will conserve and use for the
 4888 best advantage of the people of this state the water and power resources of the state,
 4889 including projects beyond the boundaries of the state of Utah located on interstate
 4890 waters when the benefit of such projects accrues to the citizens of the state;

- 4891 (c) sue and be sued in accordance with applicable law;
- 4892 (d) enter into a contract that the Utah water agent, appointed under Section 73-10g-702,
4893 recommends for a water augmentation project under Section 73-10g-703;
- 4894 (e) cooperate with the Utah water agent, appointed under Section 73-10g-702, in matters
4895 affecting interstate compact negotiations and the administration of the compacts
4896 affecting the waters of interstate rivers, lakes and other sources of supply, with the
4897 exception of:
- 4898 (i) the waters of the Colorado River system that are governed by Title 63M, Chapter
4899 14, Colorado River Authority of Utah Act; or
- 4900 (ii) state representation under [∓]
4901 [~~(A)~~] the Bear River Compact as provided in Section 73-16-4; [~~or~~]
4902 [~~(B)~~] the Columbia Interstate Compact as provided in Section 73-19-9;]
- 4903 (f) contract with federal and other agencies and with the National Water Resources
4904 Association and to make studies, investigations and recommendations and do all
4905 other things on behalf of the state for any purpose that relates to the development,
4906 conservation, protection and control of the water and power resources of the state;
- 4907 (g) consult and advise with the Utah Water Users' Association and other organized water
4908 users' associations in the state;
- 4909 (h) consider and make recommendations on behalf of the state of reclamation projects or
4910 other water development projects for construction by any agency of the state or
4911 United States and in so doing recommend the order in which projects shall be
4912 undertaken; or
- 4913 (i) review, approve, and revoke an application to create a water bank under Chapter 31,
4914 Water Banking Act, collect an annual report, maintain the water banking website, and
4915 conduct any other function related to a water bank as described in Chapter 31, Water
4916 Banking Act.
- 4917 (2) Nothing contained in this section shall be construed to impair or otherwise interfere
4918 with the authority of the state engineer granted by this title, except as specifically
4919 otherwise provided in this section.
- 4920 Section 69. Section **76-5-203** is amended to read:
- 4921 **76-5-203 (Effective 05/06/26). Murder -- Penalties -- Affirmative defense and**
4922 **special mitigation -- Separate offenses.**
- 4923 (1)(a) As used in this section, "predicate offense" means:
- 4924 (i) a clandestine drug lab violation under Section 58-37d-4 or 58-37d-5;

- 4925 (ii) aggravated child abuse, under Subsection 76-5-109.2(3)(a), when the abused
 4926 individual is younger than 18 years old;
- 4927 (iii) child torture under Section 76-5-109.4;
- 4928 (iv) kidnapping under Section 76-5-301;
- 4929 (v) child kidnapping under Section 76-5-301.1;
- 4930 (vi) aggravated kidnapping under Section 76-5-302;
- 4931 (vii) rape under Section 76-5-402;
- 4932 (viii) rape of a child under Section 76-5-402.1;
- 4933 (ix) object rape under Section 76-5-402.2;
- 4934 (x) object rape of a child under Section 76-5-402.3;
- 4935 (xi) forcible sodomy under Section 76-5-403;
- 4936 (xii) sodomy upon a child under Section 76-5-403.1;
- 4937 (xiii) forcible sexual abuse under Section 76-5-404;
- 4938 (xiv) sexual abuse of a child under Section 76-5-404.1;
- 4939 (xv) aggravated sexual abuse of a child under Section 76-5-404.3;
- 4940 (xvi) aggravated sexual assault under Section 76-5-405;
- 4941 (xvii) arson under Section 76-6-102;
- 4942 (xviii) aggravated arson under Section 76-6-103;
- 4943 (xix) burglary under Section 76-6-202;
- 4944 (xx) aggravated burglary under Section 76-6-203;
- 4945 (xxi) robbery under Section 76-6-301;
- 4946 (xxii) aggravated robbery under Section 76-6-302;
- 4947 (xxiii) escape under Section 76-8-309;
- 4948 (xxiv) aggravated escape under Section [~~76-8-309.3~~] 76-8-309.1; or
- 4949 (xxv) a violation of Section 76-11-209 or 76-11-210 regarding discharge of a firearm
 4950 or dangerous weapon.
- 4951 (b) Terms defined in Section 76-1-101.5 apply to this section.
- 4952 (2) An actor commits murder if:
- 4953 (a) the actor intentionally or knowingly causes the death of another individual;
- 4954 (b) intending to cause serious bodily injury to another individual, the actor commits an
 4955 act clearly dangerous to human life that causes the death of the other individual;
- 4956 (c) acting under circumstances evidencing a depraved indifference to human life, the
 4957 actor knowingly engages in conduct that creates a grave risk of death to another
 4958 individual and thereby causes the death of the other individual;

- 4959 (d)(i) the actor is engaged in the commission, attempted commission, or immediate
4960 flight from the commission or attempted commission of any predicate offense, or
4961 is a party to the predicate offense;
- 4962 (ii) an individual other than a party described in Section 76-2-202 is killed in the
4963 course of the commission, attempted commission, or immediate flight from the
4964 commission or attempted commission of any predicate offense; and
- 4965 (iii) the actor acted with the intent required as an element of the predicate offense;
- 4966 (e) the actor recklessly causes the death of a peace officer or military service member in
4967 uniform while in the commission or attempted commission of:
- 4968 (i) an assault against a peace officer under Section 76-5-102.4;
- 4969 (ii) interference with a peace officer while making a lawful arrest under Section
4970 76-8-305 if the actor uses force against the peace officer; or
- 4971 (iii) an assault against a military service member in uniform under Section 76-5-102.4;
- 4972 or
- 4973 (f) the actor commits a homicide that would be aggravated murder, but the offense is
4974 reduced in accordance with Subsection 76-5-202(4).
- 4975 (3)(a)(i) A violation of Subsection (2) is a first degree felony.
- 4976 (ii) A defendant who is convicted of murder shall be sentenced to imprisonment for
4977 an indeterminate term of not less than 15 years and which may be for life.
- 4978 (b) Notwithstanding Subsection (3)(a), if the trier of fact finds the elements of murder,
4979 or alternatively, attempted murder, as described in this section are proved beyond a
4980 reasonable doubt, and also finds that the existence of special mitigation is established
4981 by a preponderance of the evidence and in accordance with Section 76-5-205.5, the
4982 court shall enter a judgment of conviction as follows:
- 4983 (i) if the trier of fact finds the defendant guilty of murder, the court shall enter a
4984 judgment of conviction for manslaughter; or
- 4985 (ii) if the trier of fact finds the defendant guilty of attempted murder, the court shall,
4986 notwithstanding Subsection 76-4-102(1)(b) or 76-4-102(1)(c), enter a judgment of
4987 conviction for attempted manslaughter.
- 4988 (4)(a) It is an affirmative defense to a charge of murder or attempted murder that the
4989 defendant caused the death of another individual or attempted to cause the death of
4990 another individual under a reasonable belief that the circumstances provided a legal
4991 justification or excuse for the conduct although the conduct was not legally justifiable
4992 or excusable under the existing circumstances.

- 4993 (b) The reasonable belief of the actor under Subsection (4)(a) shall be determined from
 4994 the viewpoint of a reasonable person under the then existing circumstances.
- 4995 (c) Notwithstanding Subsection (3)(a), if the trier of fact finds the elements of murder, or
 4996 alternatively, attempted murder, as described in this section are proved beyond a
 4997 reasonable doubt, and also finds the affirmative defense described in this Subsection
 4998 (4) is not disproven beyond a reasonable doubt, the court shall enter a judgment of
 4999 conviction as follows:
- 5000 (i) if the trier of fact finds the defendant guilty of murder, the court shall enter a
 5001 judgment of conviction for manslaughter; or
- 5002 (ii) if the trier of fact finds the defendant guilty of attempted murder, the court shall
 5003 enter a judgment of conviction for attempted manslaughter.
- 5004 (5)(a) Any predicate offense that constitutes a separate offense does not merge with the
 5005 crime of murder.
- 5006 (b) An actor who is convicted of murder, based on a predicate offense that constitutes a
 5007 separate offense, may also be convicted of, and punished for, the separate offense.
- 5008 Section 70. Section **76-5c-101** is amended to read:
- 5009 **76-5c-101 (Effective 05/06/26). Definitions.**
- 5010 As used in this chapter:
- 5011 (1) "Blinder rack" means an opaque cover that covers the lower 2/3 of a material so that the
 5012 lower 2/3 of the material is concealed from view.
- 5013 (2) "Constructive awareness" means that:
- 5014 (a) a reasonable inspection or observation by an individual under the circumstances
 5015 would have disclosed the nature of the subject matter; and
- 5016 (b) a failure to inspect or observe by the individual is either for the purpose of avoiding
 5017 the disclosure or the individual is criminally negligent.
- 5018 (3) "Contemporary community standards" means those current standards in the vicinage
 5019 where an offense alleged under this part has occurred, is occurring, or will occur.
- 5020 (4) "Criminally negligent" means the same as that term is defined in Section 76-2-103.
- 5021 (5) "Distribute" means to transfer possession of a material with or without consideration.
- 5022 (6) "Exhibit" means to show.
- 5023 (7)(a) "Harmful to minors" means that quality of any description or representation, in
 5024 whatsoever form, of nudity, sexual conduct, sexual excitement, or sadomasochistic
 5025 abuse when it:
- 5026 (i) taken as a whole, appeals to the prurient interest in sex of minors;

- 5027 (ii) is patently offensive to prevailing standards in the adult community as a whole
5028 with respect to what is suitable material for minors; and
- 5029 (iii) taken as a whole, does not have serious value for minors.
- 5030 (b) Serious value includes only serious literary, artistic, political, or scientific value for
5031 minors.
- 5032 (8) "Knowingly," regarding material or a performance, means an awareness, whether actual
5033 awareness or constructive awareness, of the character of the material or performance.
- 5034 (9)(a) "Material" means anything printed or written or any picture, drawing, photograph,
5035 motion picture, or pictorial representation, or any statue or other figure, or any
5036 recording or transcription, or any mechanical, chemical, or electrical reproduction, or
5037 anything which is or may be used as a means of communication.
- 5038 (b) "Material" includes undeveloped photographs, molds, printing plates, and other
5039 latent representational objects.
- 5040 (10) "Minor" means an individual younger than 18 years old.
- 5041 (11) "Negligently" means simple negligence, the failure to exercise that degree of care that
5042 a reasonable and prudent person would exercise under like or similar circumstances.
- 5043 (12) "Nudity" means:
- 5044 (a) the showing of the human male or female genitals, pubic area, or buttocks, with less
5045 than an opaque covering;
- 5046 (b) the showing of a female breast with less than an opaque covering, or any portion of
5047 the female breast below the top of the areola; or
- 5048 (c) the depiction of covered male genitals in a discernibly turgid state.
- 5049 (13) "Performance" means any physical human bodily activity, whether engaged in alone or
5050 with other individuals, including singing, speaking, dancing, acting, simulating, or
5051 pantomiming.
- 5052 (14) "Pornographic" means:
- 5053 (a) the average individual, applying contemporary community standards, finds that,
5054 taken as a whole, the material or performance appeals to prurient interest in sex;
- 5055 (b) the material or performance is patently offensive in the description or depiction of
5056 nudity, sexual conduct, sexual excitement, sadomasochistic abuse, or excretion; and
- 5057 (c) taken as a whole the material or performance does not have serious literary, artistic,
5058 political, or scientific value.
- 5059 (15) "Public place" includes a place to which admission is gained by payment of a
5060 membership or admission fee, however designated, notwithstanding its being designated

5061 a private club or by words of like import.

5062 (16) "Sadomasochistic abuse" means:

5063 (a) flagellation or torture by or upon a person who is nude or clad in undergarments, a
5064 mask, or in a revealing or bizarre costume; or

5065 (b) the condition of being fettered, bound, or otherwise physically restrained on the part
5066 of an individual clothed as described in Subsection [~~(14)~~(a)] (16)(a).

5067 (17) "Sexual conduct" means acts of masturbation, sexual intercourse, or any touching of an
5068 individual's clothed or unclothed genitals, pubic area, buttocks, or, if the individual is a
5069 female, breast, whether alone or between members of the same or opposite sex or
5070 between humans and animals in an act of apparent or actual sexual stimulation or
5071 gratification.

5072 (18) "Sexual excitement" means a condition of human male or female genitals when in a
5073 state of sexual stimulation or arousal, or the sensual experiences of humans engaging in
5074 or witnessing sexual conduct or nudity.

5075 Section 71. Section **76-6-202** is amended to read:

5076 **76-6-202 (Effective 05/06/26). Burglary.**

5077 (1) Terms defined in Sections 76-1-101.5 and [~~76-6-101~~] 76-6-201 apply to this section.

5078 (2) An actor commits burglary if the actor enters or remains unlawfully in a building or any
5079 portion of a building with intent to commit:

5080 (a) a felony;

5081 (b) theft;

5082 (c) an assault on any person;

5083 (d) lewdness, in violation of Section 76-5-419;

5084 (e) sexual battery, in violation of Section 76-5-418;

5085 (f) lewdness involving a child, in violation of Section 76-5-420;

5086 (g) voyeurism, in violation of Section 76-12-306;

5087 (h) recorded or photographed voyeurism, in violation of Section 76-12-307; or

5088 (i) distribution of images obtained through voyeurism, in violation of Section 76-12-308.

5089 (3)(a) Except as provided in Subsection (3)(b), a violation of Subsection (2) is a third
5090 degree felony.

5091 (b) A violation of Subsection (2) is a second degree felony if the violation is committed
5092 in a dwelling.

5093 (4) A violation of this section is a separate offense from any of the offenses listed in
5094 Subsections (2)(a) through (i), and which may be committed by the actor while in the

5095 building.

5096 Section 72. Section **77-20-205** is amended to read:

5097 **77-20-205 (Effective 05/06/26). Pretrial release by a magistrate or judge.**

5098 (1)(a) At the time that a magistrate issues a warrant of arrest, or finds there is probable
5099 cause to support the individual's arrest under Rule 9 of the Utah Rules of Criminal
5100 Procedure, the magistrate shall issue a temporary pretrial status order that:

5101 (i) releases the individual on the individual's own recognizance during the time the
5102 individual awaits trial or other resolution of criminal charges;

5103 (ii) designates a condition, or a combination of conditions, to be imposed upon the
5104 individual's release during the time the individual awaits trial or other resolution
5105 of criminal charges; or

5106 (iii) orders the individual be detained during the time the individual awaits trial or
5107 other resolution of criminal charges, subject to the requirements of Subsection
5108 (1)(c).

5109 (b) At the time that a magistrate issues a summons, the magistrate may issue a temporary
5110 pretrial status order that:

5111 (i) releases the individual on the individual's own recognizance during the time the
5112 individual awaits trial or other resolution of criminal charges; or

5113 (ii) designates a condition, or a combination of conditions, to be imposed upon the
5114 individual's release during the time the individual awaits trial or other resolution
5115 of criminal charges, subject to the requirements of Subsection (1)(c).

5116 (c)[(†)] Notwithstanding Subsection (1)(a) or (b), a magistrate shall issue a temporary
5117 pretrial status order of detention under Subsection (1)(a)(iii) if the individual is
5118 arrested for a felony offense and the magistrate finds:

5119 [~~(A)~~] (i) there is substantial evidence to support the individual's arrest for the felony
5120 offense;

5121 [~~(B)~~] (ii) the individual committed the felony offense while:

5122 [~~(†)~~] (A) the individual was on parole or probation for a conviction of a felony
5123 offense; or

5124 [~~(†)~~] (B) the individual was released and awaiting trial on a previous charge for a
5125 felony offense; and

5126 [~~(C)~~] (iii) based on information reasonably available to the magistrate, the individual:

5127 [~~(†)~~] (A) is a habitual offender as defined in Section 77-18-102; or

5128 [~~(†)~~] (B) will be a habitual offender as defined in Section 77-18-102 if the

5129 individual is convicted of the felony offense.

5130 [(ii)] (d) [~~This~~] Subsection (1)(c) does not limit or prohibit a magistrate's authority to
5131 detain an individual who does not meet the requirements described in [~~this~~]
5132 Subsection (1)(c).

5133 (2)(a) Except as provided in Subsection (2)(b), the magistrate or judge shall issue a
5134 pretrial status order at an individual's first appearance before the court.

5135 (b) The magistrate or judge may delay the issuance of a pretrial status order at an
5136 individual's first appearance before the court:

5137 (i) until a pretrial detention hearing is held if a prosecuting attorney makes a motion
5138 for pretrial detention as described in Section 77-20-206;

5139 (ii) if a party requests a delay; or

5140 (iii) if there is good cause to delay the issuance.

5141 (c) If a magistrate or judge delays the issuance of a pretrial status order under Subsection
5142 (2)(b), the magistrate or judge shall extend the temporary pretrial status order until
5143 the issuance of a pretrial status order.

5144 (d) A request for a pretrial release that has not been fully presented to and ruled upon by
5145 the magistrate or judge at an initial appearance does not constitute a pretrial detention
5146 hearing under Section 77-20-206.

5147 (3)(a) When a magistrate or judge issues a pretrial status order, the pretrial status order
5148 shall:

5149 (i) release the individual on the individual's own recognizance during the time the
5150 individual awaits trial or other resolution of criminal charges;

5151 (ii) designate a condition, or a combination of conditions, to be imposed upon the
5152 individual's release during the time the individual awaits trial or other resolution
5153 of criminal charges; or

5154 (iii) subject to the requirements of Subsection (10), order the individual to be
5155 detained during the time that individual awaits trial or other resolution of criminal
5156 charges.

5157 (b) In making a determination about pretrial release in a pretrial status order, the
5158 magistrate or judge may not give any deference to a magistrate's decision in a
5159 temporary pretrial status order.

5160 (4) In making a determination about pretrial release, a magistrate or judge shall impose:

5161 (a) only conditions of release that are reasonably available; and

5162 (b) conditions of release that reasonably ensure:

- 5163 (i) the individual's appearance in court when required;
- 5164 (ii) the safety of any witnesses or victims of the offense allegedly committed by the
- 5165 individual;
- 5166 (iii) the safety and welfare of the public; and
- 5167 (iv) that the individual will not obstruct, or attempt to obstruct, the criminal justice
- 5168 process.
- 5169 (5) Except as provided in Subsection (1)(c) or (6), a magistrate or judge may impose a
- 5170 condition, or combination of conditions, for pretrial release that requires an individual to:
- 5171 (a) not commit a federal, state, or local offense during the period of pretrial release;
- 5172 (b) avoid contact with a victim of the alleged offense;
- 5173 (c) avoid contact with a witness who:
- 5174 (i) may testify concerning the alleged offense; and
- 5175 (ii) is named in the pretrial status order;
- 5176 (d) not consume alcohol or any narcotic drug or other controlled substance unless
- 5177 prescribed by a licensed medical practitioner;
- 5178 (e) submit to drug or alcohol testing;
- 5179 (f) complete a substance abuse evaluation and comply with any recommended treatment
- 5180 or release program;
- 5181 (g) submit to electronic monitoring or location device tracking;
- 5182 (h) participate in inpatient or outpatient medical, behavioral, psychological, or
- 5183 psychiatric treatment;
- 5184 (i) maintain employment or actively seek employment if unemployed;
- 5185 (j) maintain or commence an education program;
- 5186 (k) comply with limitations on where the individual is allowed to be located or the times
- 5187 that the individual shall be, or may not be, at a specified location;
- 5188 (l) comply with specified restrictions on personal associations, place of residence, or
- 5189 travel;
- 5190 (m) report to a law enforcement agency, pretrial services program, or other designated
- 5191 agency at a specified frequency or on specified dates;
- 5192 (n) comply with a specified curfew;
- 5193 (o) forfeit or refrain from possession of a firearm or other dangerous weapon;
- 5194 (p) if the individual is charged with an offense against a child, limit or prohibit access to
- 5195 any location or occupation where children are located, including any residence where
- 5196 children are on the premises, activities where children are involved, locations where

- 5197 children congregate, or where a reasonable person would know that children
5198 congregate;
- 5199 (q) comply with requirements for house arrest;
- 5200 (r) return to custody for a specified period of time following release for employment,
5201 schooling, or other limited purposes;
- 5202 (s) remain in custody of one or more designated individuals who agree to:
- 5203 (i) supervise and report on the behavior and activities of the individual; and
5204 (ii) encourage compliance with all court orders and attendance at all required court
5205 proceedings;
- 5206 (t) comply with a financial condition; or
- 5207 (u) comply with any other condition that is reasonably available and necessary to ensure
5208 compliance with Subsection (4).
- 5209 (6)(a) If a county or municipality has established a pretrial services program, the
5210 magistrate or judge shall consider the services that the county or municipality has
5211 identified as available in determining what conditions of release to impose.
- 5212 (b) The magistrate or judge may not order conditions of release that would require the
5213 county or municipality to provide services that are not currently available from the
5214 county or municipality.
- 5215 (c) Notwithstanding Subsection (6)(a), the magistrate or judge may impose conditions of
5216 release not identified by the county or municipality so long as the condition does not
5217 require assistance or resources from the county or municipality.
- 5218 (7)(a) If the magistrate or judge determines that a financial condition, other than an
5219 unsecured bond, is necessary to impose as a condition of release, the magistrate or
5220 judge shall, when determining the amount of the financial condition, refer to the
5221 financial condition schedule in Section 77-20-205.5 and consider the individual's risk
5222 of failing to appear and ability to pay.
- 5223 (b) If the magistrate or judge determines that a financial condition is necessary to impose
5224 as a condition of release, and a county jail official fixed a financial condition for the
5225 individual under Section 77-20-204, the magistrate or judge may not give any
5226 deference to:
- 5227 (i) the county jail official's action to fix a financial condition; or
5228 (ii) the amount of the financial condition that the individual was required to pay for
5229 pretrial release.
- 5230 (c) If a magistrate or judge orders a financial condition as a condition of release, the

- 5231 judge or magistrate shall set the financial condition at a single amount per case.
- 5232 (8) In making a determination about pretrial release, the magistrate or judge may:
- 5233 (a) rely upon information contained in:
- 5234 (i) the indictment or information;
- 5235 (ii) any sworn or probable cause statement or other information provided by law
- 5236 enforcement;
- 5237 (iii) a pretrial risk assessment;
- 5238 (iv) an affidavit of indigency described in Section 78B-22-201.5;
- 5239 (v) witness statements or testimony;
- 5240 (vi) the results of a lethality assessment completed in accordance with Section
- 5241 77-36-2.1; or
- 5242 (vii) any other reliable record or source, including proffered evidence; and
- 5243 (b) consider:
- 5244 (i) the nature and circumstances of the offense, or offenses, that the individual was
- 5245 arrested for, or charged with, including:
- 5246 (A) whether the offense is a violent offense; and
- 5247 (B) the vulnerability of a witness or alleged victim;
- 5248 (ii) the nature and circumstances of the individual, including the individual's:
- 5249 (A) character;
- 5250 (B) physical and mental health;
- 5251 (C) family and community ties;
- 5252 (D) employment status or history;
- 5253 (E) financial resources;
- 5254 (F) past criminal conduct;
- 5255 (G) history of drug or alcohol abuse; and
- 5256 (H) history of timely appearances at required court proceedings;
- 5257 (iii) the potential danger to another individual, or individuals, posed by the release of
- 5258 the individual;
- 5259 (iv) whether the individual was on probation, parole, or release pending an upcoming
- 5260 court proceeding at the time the individual allegedly committed the offense or
- 5261 offenses;
- 5262 (v) the availability of:
- 5263 (A) other individuals who agree to assist the individual in attending court when
- 5264 required; or

- 5265 (B) supervision of the individual in the individual's community;
 5266 (vi) the eligibility and willingness of the individual to participate in various treatment
 5267 programs, including drug treatment; or
 5268 (vii) other evidence relevant to the individual's likelihood of fleeing or violating the
 5269 law if released.

5270 (9) The magistrate or judge may not base a determination about pretrial release solely:

- 5271 (a) on the seriousness or type of offense that the individual is arrested for or charged
 5272 with, unless the individual is arrested for or charged with a capital felony; or
 5273 (b) on an algorithm or a risk assessment tool score.

5274 (10) If the magistrate or judge issues an order pursuant to Subsection 77-20-205(3)(a)(iii),
 5275 the magistrate or judge shall make sufficiently detailed findings of fact on the risk of
 5276 substantial danger or flight from the court's jurisdiction to enable a reviewing court to
 5277 ensure that the magistrate's or judge's determination reasonably considered all of the
 5278 evidence presented to the court.

5279 (11) An individual arrested for violation of a jail release agreement, or a jail release court
 5280 order, issued in accordance with Section 78B-7-802:

- 5281 (a) may not be released before the individual's first appearance before a magistrate or
 5282 judge; and
 5283 (b) may be denied pretrial release by the magistrate or judge.

5284 Section 73. Section **77-20-206** is amended to read:

5285 **77-20-206 (Effective 05/06/26). Motion for pretrial detention -- Pretrial detention**
 5286 **hearing -- Requirements for no bail holds.**

5287 (1)(a) If the criminal charges filed against an individual include one or more offenses
 5288 eligible for detention under Subsection 77-20-201(1) or Utah Constitution, Article I,
 5289 Section 8, the prosecuting attorney may make a motion for pretrial detention.

5290 (b) A prosecuting attorney [~~shall not~~] may not omit from the prosecuting attorney's
 5291 motion for pretrial detention any material information that is known to the
 5292 prosecuting attorney to be favorable to the individual.

5293 (c) The motion for pretrial detention may include proposed factual findings for the court
 5294 to adopt.

5295 (d) Upon receiving a motion for pretrial detention under Subsection (1)(a), the judge
 5296 shall set a pretrial detention hearing in accordance with Subsection (2).

5297 (2)(a) If a pretrial status order is not issued at an individual's first appearance and the
 5298 individual remains detained, a pretrial detention hearing shall be held at the next

- 5299 available court hearing that is:
- 5300 (i) no sooner than seven days from the day on which the defendant was arrested; and
- 5301 (ii) no later than [~~fourteen~~] 14 days from the day on which the defendant was arrested.
- 5302 (b) A judge who is unable to hold a detention hearing within 14 days of the date of an
- 5303 individual's first appearance shall make a good faith effort to identify another judge
- 5304 who has the ability to conduct the detention hearing within 14 days of the date of the
- 5305 individual's first appearance.
- 5306 (3)(a) An individual, who is the subject of a pretrial detention hearing, has the right to be
- 5307 represented by counsel at the pretrial detention hearing.
- 5308 (b) If a judge finds the individual is indigent under Section 78B-22-202, the judge shall
- 5309 appoint counsel to represent the individual in accordance with Section 78B-22-203.
- 5310 (4) At the pretrial detention hearing:
- 5311 (a) the judge shall give both parties the opportunity to make arguments and to present
- 5312 relevant evidence or information;
- 5313 (b) the prosecuting attorney and the defendant have a right to subpoena witnesses to
- 5314 testify; and
- 5315 (c) the judge shall issue a pretrial status order in accordance with Subsection (5) and
- 5316 Section 77-20-205.
- 5317 (5) After hearing evidence on a motion for pretrial detention, and based on the totality of
- 5318 the circumstances, a judge may order detention if:
- 5319 (a) the individual is accused of committing an offense that qualifies for detention of the
- 5320 individual under Subsection 77-20-201(1) or Utah Constitution, Article I, Section 8;
- 5321 and
- 5322 (b) the prosecuting attorney demonstrates substantial evidence to support the charge, and
- 5323 meets all additional evidentiary burdens required under Subsection 77-20-201(1) or
- 5324 Utah Constitution, Article I, Section 8.
- 5325 (6) An alleged victim has the right to be heard at a pretrial detention hearing on a motion
- 5326 for pretrial detention.
- 5327 (7) If a defendant seeks to subpoena an alleged victim who did not willingly testify at the
- 5328 pretrial detention hearing, a defendant may issue a subpoena, at the conclusion of the
- 5329 pretrial detention hearing, compelling the alleged victim to testify at a subsequent
- 5330 hearing only if the judge finds that the testimony sought by the subpoena:
- 5331 (a) is material to the substantial evidence or clear and convincing evidence
- 5332 determinations described in Section 77-20-201 in light of all information presented to

5333 the court; and
5334 (b) would not unnecessarily intrude on the rights of the victim or place an undue burden
5335 on the victim.

5336 Section 74. Section **78A-5a-101** is amended to read:

5337 **78A-5a-101 (Effective 05/06/26). Definitions for chapter.**

5338 As used in this chapter:

- 5339 (1) "Action" means a lawsuit or case commenced in a court.
- 5340 (2)(a) "Asset" means property of all kinds, real or personal and tangible or intangible.
- 5341 (b) "Asset" includes:
- 5342 (i) cash, except for any reasonable compensation or salary for services rendered;
 - 5343 (ii) stock or other investments;
 - 5344 (iii) goodwill;
 - 5345 (iv) an ownership interest;
 - 5346 (v) a license;
 - 5347 (vi) a cause of action; and
 - 5348 (vii) any similar property.
- 5349 (3) "Beneficial shareholder" means the same as that term is defined in Section 16-10a-1301.
- 5350 (4) "Blockchain" means the same as that term is defined in Section 63A-16-108.
- 5351 (5) "Blockchain technology" means computer software or hardware or collections of
5352 computer software or hardware, or both, that utilize or enable a blockchain.
- 5353 (6) "Board" means the board of directors or trustees of a corporation.
- 5354 (7) "Business" means any enterprise carried on for the purpose of gain or economic profit.
- 5355 (8)(a) "Business organization" means an organization in any form that is primarily
5356 engaged in business.
- 5357 (b) "Business organization" includes:
- 5358 (i) an association;
 - 5359 (ii) a corporation;
 - 5360 (iii) a joint stock company;
 - 5361 (iv) a joint venture;
 - 5362 (v) a limited liability company;
 - 5363 (vi) a mutual fund trust;
 - 5364 (vii) a partnership; or
 - 5365 (viii) any other similar form of an organization described in Subsections (8)(b)(i)
5366 through (vii).

- 5367 (c) "Business organization" does not include a governmental entity as defined in Section
5368 63G-7-102.
- 5369 (9) "Claim" means a written demand or assertion in an action.
- 5370 (10) "Commercial tenant" means the same as that term is defined in Section 78B-6-801.
- 5371 (11) "Consumer contract" means a contract entered into by a consumer for the purchase of
5372 goods or services for personal, family, or household purposes.
- 5373 (12) "Court" means the Business and Chancery Court established in Section 78A-5a-102.
- 5374 (13) "Decentralized autonomous organization" means the same as that term is defined in
5375 Section 48-5-101.
- 5376 (14) "Franchisee" means the same as that term is defined in 16 C.F.R. Sec. 436.1.
- 5377 (15) "Franchisor" means the same as that term is defined in 16 C.F.R. Sec. 436.1.
- 5378 (16) "Governmental entity" means the same as that term is defined in Section 63G-7-102.
- 5379 (17) "Health care" means the same as that term is defined in Section 78B-3-403.
- 5380 (18) "Health care provider" means the same as that term is defined in Section 78B-3-403.
- 5381 (19) "Monetary damages" does not include:
- 5382 (a) punitive or exemplary damages;
- 5383 (b) prejudgment or postjudgment interest; or
- 5384 (c) attorney fees or costs.
- 5385 (20) "Officer" means an individual designated by a board, or other governing body of a
5386 business organization, to act on behalf of the business organization.
- 5387 (21) "Owner" means a person who, directly or indirectly, owns or controls an ownership
5388 interest in a business organization regardless of whether the person owns or controls the
5389 ownership interest through another person, a power of attorney, or another business
5390 organization.
- 5391 (22) "Ownership interest" means an interest owned in a business organization, including
5392 any shares, membership interest, partnership interest, or governance or transferable
5393 interest.
- 5394 (23) "Personal injury" means a physical or mental injury, including wrongful death.
- 5395 (24) "Professional" means an individual whose profession requires a license, registration, or
5396 certification on the basis of experience, education, testing, or training.
- 5397 (25)(a) "Provisional remedy" means a temporary order by a court while an action is
5398 pending.
- 5399 (b) "Provisional remedy" includes a preliminary injunction, a temporary restraining
5400 order, a prejudgment writ, or an appointment of a receiver.

- 5401 (26) "Security" means the same as that term is defined in Section 61-1-13.
 5402 (27) "Shareholder" means the record shareholder or the beneficial shareholder.
 5403 (28) "Record shareholder" means the same as that term is defined in Section 16-10a-1301.
 5404 (29) "Trustee" means a person that holds or administers an ownership interest on behalf of a
 5405 third party.

5406 Section 75. Section **78B-6-502** is amended to read:

5407 **78B-6-502 (Effective 05/06/26). Estates and rights that may be taken.**

5408 Except as provided in Subsection 78B-6-501(3), (4), or (5), the following estates and
 5409 rights in lands are subject to being taken for public use:

- 5410 (1) a fee simple, when taken for:
- 5411 (a) public buildings or grounds;
 - 5412 (b) permanent buildings;
 - 5413 (c) reservoirs and dams, and permanent flooding occasioned by them;
 - 5414 (d) any permanent flood control structure affixed to the land;
 - 5415 (e) an outlet for a flow, a place for the deposit of debris or tailings of a mine, mill,
 5416 smelter, or other place for the reduction of ores; and
 - 5417 (f) subject to Subsection 78B-6-501(6), solar evaporation ponds and other facilities for
 5418 the recovery of minerals in solution, except when the surface ground is underlaid
 5419 with minerals, coal, or other deposits sufficiently valuable to justify extraction, only a
 5420 perpetual easement may be taken over the surface ground over the deposits;
- 5421 (2) an easement, when taken for any other use; and
- 5422 (3) the right of entry upon and occupation of lands, with the right to take from those lands
 5423 earth, gravel, stones, trees, and timber as necessary for a public use.

5424 Section 76. **Repealer.**

5425 This bill repeals:

5426 Section **26B-4-901, Definitions.**

5427 Section **26B-4-1101, Definitions.**

5428 Section **76-8-309.3, Aggravated escape.**

5429 Section **79-6-501, Title.**

5430 Section **79-6-502, Definitions.**

5431 Section **79-6-503, Tax credits.**

5432 Section **79-6-504, Qualifications for tax credit -- Procedure.**

5433 Section **79-6-505, Report to the Legislature.**

5434 Section 77. **Effective Date.**

5435 (1) Except as provided in Subsection (2), this bill takes effect May 6, 2026.

5436 (2) The actions affecting the following sections take effect on July 1, 2026:

5437 (a) Section 59-2-919.1 (Effective 07/01/26); and

5438 (b) Section 59-2-926 (Effective 07/01/26).

5439 Section 78. **Coordinating H.B. 557 with other 2026 General Session legislation.**

5440 The Legislature intends that any 2026 General Session legislation amending the Utah

5441 Code that conflicts with amendments made in H.B. 557, Revisor's Technical Corrections to

5442 Utah Code, and that passes and becomes law, supersedes the conflicting amendments in H.B.

5443 557.