



# HB0247S01 compared with HB0247S05

21 **Money Appropriated in this Bill:**

22 None

23 **Other Special Clauses:**

24 This bill provides a special effective date.

25 This bill provides retrospective operation.

26 **Utah Code Sections Affected:**

27 AMENDS:

28 **23A-3-214 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 258

29 **59-5-202 (Effective 05/06/26) (Applies beginning 01/01/25), as last amended by Laws of  
Utah 2024, Chapter 25**

31 **59-5-207 (Effective 05/06/26) (Applies beginning 01/01/25), as last amended by Laws of  
Utah 2024, Chapter 25**

33 **59-23-4 (Effective 07/01/26) (Applies beginning 01/01/26)**, as last amended by Laws of Utah  
2024, Chapter 88

35 **65A-5-1 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 277

36 **65A-17-306 (Effective 05/06/26) (Applies beginning 01/01/25), as enacted by Laws of Utah  
2024, Chapter 25**

38

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

40 Section 1. Section **23A-3-214** is amended to read:

41 **23A-3-214. (Effective 07/01/26)Species Protection Account -- Reporting.**

25 (1) There is created within the General Fund a restricted account known as the "Species Protection  
Account."

27 (2) The Species Protection Account shall consist of:

28 (a) revenue remitted by a county to the Division of Finance in accordance with:

29 (i) ~~[Title 17, Chapter 56]~~ Title 17E, Chapter 4, Part 2, Species Protection Funding Act; or

31 (ii) Section 59-2-924.5;

32 ~~{(b) revenue generated by the brine shrimp tax }~~ provided for in Title 59, Chapter 23, Brine Shrimp  
Royalty Act and deposited in accordance with Section 59-23-4{;}

34 ~~{(c)}~~ ~~{(b)}~~ tax revenue deposited into the Species Protection Account in accordance with Section  
59-24-105;

## HB0247S01 compared with HB0247S05

- 36     ~~{(d)}~~ ~~{(e)}~~ tax revenue collected in accordance with Title 59, ~~[Chapter 32]~~ Chapter 33, Wind or  
Solar Electric Generation Facility Capacity Tax;
- 38     ~~{(e)}~~ ~~{(d)}~~ revenue collected in accordance with Title 79, Chapter 6, ~~[Part 11]~~ Part 14, Energy  
Project Assessment; and
- 40     ~~{(f)}~~ ~~{(e)}~~ interest earned on money in the Species Protection Account.
- 41     (3) Money in the Species Protection Account may be appropriated by the Legislature to:
- 42     (a) develop and implement species status assessments and species protection measures;
- 43     (b) obtain biological opinions of proposed species protection measures;
- 44     (c) conduct studies, investigations, and research into the effects of proposed species protection  
measures;
- 46     (d) verify species protection proposals that are not based on valid biological data;
- 47     (e) implement Great Salt Lake wetlands mitigation projects in connection with the western  
transportation corridor;
- 49     (f) pay for the state's voluntary contributions to the Utah Reclamation Mitigation and Conservation  
Account under the Central Utah Project Completion Act, Pub. L. No. 102-575, Titles II-VI, 106  
Stat. 4605-4655; and
- 52     (g) pay for expenses of the State Tax Commission under Title 59, Chapter 23, Brine Shrimp Royalty  
Act.
- 54     (4) The purposes specified in Subsections (3)(a) through (3)(d) may be accomplished by the state or,  
in an appropriation act, the Legislature may authorize the department to award grants to political  
subdivisions of the state to accomplish those purposes.
- 57     (5) Money in the Species Protection Account may not be used to develop or implement a habitat  
conservation plan required under federal law unless the federal government pays for at least 1/3 of  
the habitat conservation plan costs.
- 60     (6) The division shall report to the Natural Resources, Agriculture, and Environmental Quality  
Appropriations Subcommittee by no later than November 30, 2026, concerning:
- 62     (a) the amount of revenue deposited into the Species Protection Account under each revenue source  
outlined in Subsection (2); and
- 64     (b) how the division spent the money deposited.

82     Section 2. Section 59-5-202 is amended to read:

83     **59-5-202. Severance tax -- Rate -- Computation -- Annual exemption.**

## HB0247S01 compared with HB0247S05

- 85 (1) A person engaged in the business of mining or extracting metalliferous minerals in this state shall  
pay to the state a severance tax equal to 2.6% of the taxable value of all metals or metalliferous  
minerals sold or otherwise disposed of.
- 88 (2) If the metals or metalliferous minerals are shipped outside the state, this constitutes a sale, and  
the finished metals or the recoverable units of finished metals from the metalliferous minerals  
shipped are subject to the severance tax. If the metals or metalliferous minerals are stockpiled, the  
tax is not applicable until they are sold or shipped out of state. For purposes of the tax imposed  
by this chapter, uranium concentrates shall be considered to be finished metals. The owner of the  
metals or metalliferous minerals that are stockpiled shall report to the commission annually, in a  
form acceptable to the commission, the amount of metalliferous minerals so stockpiled. Metals  
or metalliferous minerals that are stockpiled for more than two years, however, are subject to the  
severance tax.
- 98 (3) An annual exemption from the payment of the tax imposed by this chapter upon the first \$50,000 in  
gross value of the metalliferous mineral is allowed to each mine.
- 100 (4) These taxes are in addition to all other taxes provided by law and are delinquent, unless otherwise  
deferred, on June 1 next succeeding the calendar year when the metalliferous mineral is produced  
and sold or delivered.
- 103 (5)
- (a) As used in this Subsection (5):
- 104 (i) "Great Salt Lake element or mineral" means a metalliferous mineral, metal, ore, chloride  
compound, potash, or salt mined or extracted from the brines of the Great Salt Lake.
- 107 (ii) "Great Salt Lake elevation" means the same as that term is defined in Section 65A-17-101.
- 109 (iii) "Great Salt Lake extraction operator" means a person who is engaged in the business of mining  
or extracting Great Salt Lake elements or minerals or metalliferous compounds from the brine  
of the Great Salt Lake.
- 112 (iv) For purposes of each tax imposed under Subsection (5)(b), "incremental revenue" means the  
difference between the sum of the revenue collected for the fiscal year from each of the tax rates  
imposed under Subsection (5)(b) and the revenue collected for the fiscal year from the tax rate  
imposed under Subsection (1).
- 116 (v) "Metalliferous compound" means a metalliferous mineral or a chloride compound or salt  
containing a metalliferous mineral.

## HB0247S01 compared with HB0247S05

- 118 (b) Notwithstanding the exclusion for chloride compounds or salts from the definition of metalliferous  
minerals under Section ~~[59-5-201]~~ 59-5-201 and in lieu of the severance tax imposed under  
Subsection (1), beginning with calendar year 2025, a Great Salt Lake extraction operator shall pay  
to the state a severance tax in accordance with the following:
- 123 (i) for a Great Salt Lake extraction operator that is not a party or a third-party beneficiary to a voluntary  
agreement for water rights with an approved beneficial use by a division as defined in Section  
73-3-30, a severance tax equal to 7.8% of the taxable value of Great Salt Lake elements or minerals  
or metalliferous compounds sold or otherwise disposed of;
- 128 (ii) for a Great Salt Lake extraction operator that is not a party or a third-party beneficiary to a voluntary  
agreement for water rights with an approved beneficial use by a division as defined in Section  
73-3-30, but does not use evaporative concentrations of Great Salt Lake brines in any stage of the  
extractive process, a severance tax equal to 2.6% of the taxable value of Great Salt Lake elements or  
minerals or metalliferous compounds sold or otherwise disposed of;~~[-or]~~
- 134 (iii) for a Great Salt Lake extraction operator that is a party or a third-party beneficiary to a voluntary  
agreement for water rights with an approved beneficial use by a division as defined in Section  
73-3-30 or beginning with calendar year 2025, for a Great Salt Lake extraction operator that enters a  
voluntary agreement with the state relating to water rights owned by the state:
- 139 (A) a severance tax equal to 2.6% of the taxable value of Great Salt Lake elements or minerals sold  
or otherwise disposed of, if the Great Salt Lake elements or minerals are extracted during a  
calendar year when the Great Salt Lake elevation recorded ~~[pursuant to]~~ in accordance with Section  
65A-17-306 was at or above 4,198 feet in the prior calendar year; or
- 144 (B) a severance tax does not apply to the taxable value of Great Salt Lake elements or minerals sold or  
otherwise disposed of, if those Great Salt Lake elements or minerals are sold or otherwise disposed  
of in a calendar year when the Great Salt Lake elevation recorded ~~[pursuant to]~~ in accordance with  
Section 65A-17-306 was below 4,198 feet in the prior calendar year; ~~[and]~~ or
- 149 (iv) notwithstanding Subsection (5)(b)(iii), for a Great Salt Lake extraction operator that is a party or  
third-party beneficiary to a voluntary agreement for water rights with an approved beneficial use  
by a division as defined in Section 73-3-30, a severance tax equal to 2.6% of the taxable value of  
a metalliferous compound sold or otherwise disposed of under a royalty agreement issued under  
Subsection 65A-6-4(2)(d), entered into on or after May 1, 2024.
- 155 (c)

## HB0247S01 compared with HB0247S05

(i) Subject to Subsection (5)(c)(ii), the Division of Finance shall deposit the incremental revenue in accordance with Section 51-9-305.

157 (ii) The Division of Finance shall consider the incremental revenue required to be deposited under Subsection (5)(c)(i) to be the first revenue collected under this chapter for the fiscal year.

160 (iii) The Division of Finance shall deposit the incremental revenue that remains after making the deposit required by Subsection (5)(c)(i) into the Sovereign Lands Management Account created in Section 65A-5-1.

163 (d) This Subsection (5) may not be interpreted to:

164 (i) excuse a person from paying a severance tax in accordance with the other provisions of this part; or

166 (ii) void a mineral lease or royalty agreement.

167 (e) A person extracting metalliferous minerals, including a metalliferous compound, from the brine of the Great Salt Lake is subject to the payment of a royalty agreement under Section 65A-6-4 and the payment of a severance tax under this part.

170 Section 3. Section 59-5-207 is amended to read:

171 **59-5-207. Date tax due -- Extensions -- Installment payments -- Penalty on delinquencies -- Audit.**

173 (1) The tax imposed by this chapter is due and payable on or before June 1 of the year next succeeding the calendar year when the mineral is produced and sold or delivered.

175 (2) The commission may, for good cause shown upon a written application by the taxpayer, extend the time of payment of the whole or any part of the tax for a period not to exceed six months. If an extension is granted, interest at the rate and in the manner prescribed in Section 59-1-402 shall be charged and added to the amount of the deferred payment of the tax.

180 (3) Every taxpayer subject to this chapter whose total tax obligation for the preceding calendar year was \$3,000 or more shall pay the taxes assessed under this chapter in quarterly installments. Each installment shall be based on the estimated gross value received by the taxpayer during the quarter preceding the date on which the installment is due.

185 (4) The quarterly installments are due as follows:

186 (a) for January 1 through March 31, on or before June 1;

187 (b) for April 1 through June 30, on or before September 1;

188 (c) for July 1 through September 30, on or before December 1; and

189 (d) for October 1 through December 31, on or before March 1 of the next year.

## HB0247S01 compared with HB0247S05

- 190 (5)
- (a) If the taxpayer fails to report and pay any tax when due, the taxpayer is subject to the penalties provided under Section 59-1-401, unless otherwise provided in Subsection (6).
- 193 (b) An underpayment exists if less than 80% of the tax due for a quarter is paid.
- 194 (6) The penalty for failure to pay the tax due or underpayment of tax may not be assessed if the taxpayer's quarterly tax installment payment equals 25% of the tax reported and paid by the taxpayer for the preceding taxable year.
- 197 (7) There shall be no interest added to any estimated tax payments subject to a penalty under this section.
- 199 (8) The commission may conduct audits to determine whether any tax is owed under this section.
- 201 (9) ~~[For]~~ Subject to Subsection 65A-17-306(7), for purposes of a Great Salt Lake extraction operator under Subsection 59-5-202(5), the Division of Forestry, Fire, and State Lands shall provide the commission by January 15 of each year the information required by Section 65A-17-306, that the commission shall use to determine the amount due and payable on June 1 of the year next succeeding the calendar year.

206 Section 4. Section **59-23-4** is amended to read:

207 **59-23-4. (Effective 07/01/26) (Applies beginning 01/01/26) Brine shrimp royalty -- Royalty rate -- Commission to prepare billing statement -- Deposit of revenue.**

68 (1) A person shall pay for each tax year a brine shrimp royalty of:

210 (a) for a tax year ending on or before January 31, 2026, 3.25 cents multiplied by the total number of pounds of unprocessed brine shrimp eggs that the person harvests within the state during the tax year~~[.]~~ ; and

213 (b) for a tax year beginning on or after February 1, 2026, 3.75 cents multiplied by the total number of pounds of unprocessed brine shrimp eggs that the person harvests within the state during the tax year.

71 (2)

(a) A person that harvests unprocessed brine shrimp eggs shall report to the Division of Wildlife Resources the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year on or before the February 15 immediately following the last day of that tax year.

75 (b) The Division of Wildlife Resources shall provide the following information to the commission on or before the March 1 immediately following the last day of a tax year:

## HB0247S01 compared with HB0247S05

- 78 (i) the total number of pounds of unprocessed brine shrimp eggs harvested for that tax year; and  
80 (ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:
- 81 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax  
year; and  
83 (B) a current billing address for that person; and  
84 (iii) any additional information required by the commission.  
85 (c)
- (i) The commission shall prepare and mail a billing statement to each person that harvested unprocessed  
brine shrimp eggs in a tax year by the March 30 immediately following the last day of a tax year.
- 88 (ii) The billing statement under Subsection (2)(c)(i) shall specify:
- 89 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax  
year;
- 91 (B) the brine shrimp royalty that the person owes; and  
92 (C) the date that the brine shrimp royalty payment is due as provided in Section 59-23-5.  
94 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission  
may make rules prescribing the information required under Subsection (2)(b)(iii).
- 97 (3) Revenue generated by the brine shrimp royalty shall be deposited {as follows:}
- 98 {(a) the first \$125,000 of the revenue generated in each fiscal year {by the brine shrimp royalty  
shall be deposited } in into { the Sovereign Lands Management Account created in Section  
65A-5-1; } and
- 100 {(b) for fiscal year 2027 and fiscal year 2028, {the remainder of the revenue generated } in each fiscal  
year {by the brine shrimp royalty } after the deposit under Subsection (3)(a) {shall be deposited  
} in into { the Species Protection Account created in Section 23A-3-214} {into the Sovereign  
Lands Management Account created in Section 65A-5-1 } , except that if the aggregate amount of  
revenue deposited under Subsections 23A-3-214(2)(a), (c), (d), and (e):
- 251 (i) equals or exceeds \$800,000, the Division of Finance shall transfer all brine shrimp royalty revenue  
collected under Subsection 23A-3-214(2)(b) from the Species Protection Account to the Sovereign  
Lands Management Account for the fiscal year; and
- 255 (ii) is less than \$800,000, the Division of Finance shall:
- 256 (A) retain brine shrimp royalty revenue in the Species Protection Account in an amount equal to cover  
the shortfall below \$800,000; and

## HB0247S01 compared with HB0247S05

- 258 (B) once the \$800,000 threshold is met, transfer any remaining brine shrimp royalty revenue to the  
261 Sovereign Lands Management Account for the fiscal year; and  
(c) on and after July 1, 2028, the remainder of the revenue generated in each fiscal year by the brine  
shrimp royalty after the deposit under Subsection (3)(a) shall be deposited into the Sovereign Lands  
Management Account.
- 264 Section 5. Section **65A-5-1** is amended to read:  
265 **65A-5-1. (Effective 07/01/26)Sovereign Lands Management Account.**
- 105 (1) There is created within the General Fund a restricted account known as the "Sovereign Lands  
107 Management Account."  
108 (2) The Sovereign Lands Management Account shall consist of the following:  
109 (a) the revenues derived from sovereign lands, except for revenues deposited into the Great Salt Lake  
110 Account under Section 73-32-304;  
111 (b) that portion of the revenues derived from mineral leases on other lands managed by the division  
112 necessary to recover management costs;  
113 (c) revenues derived from the Great Salt Lake Preservation support special group license plate  
114 [described in Sections 41-1a-418 and 41-1a-422] created in accordance with Title 41, Chapter 1a,  
115 Part 16, Sponsored Special Group License Plates;  
116 (d) fees deposited by the division;  
117 (e) amounts deposited into the account in accordance with Section 59-23-4;~~and~~  
118 (f) amounts deposited into the account in accordance with Section 59-5-202~~;~~ ; and  
279 (g) money received by the Department of Natural Resources or the division as a result of any judgment,  
settlement, or compromise of claims pertaining to ownership of sovereign lands in proximity to the  
Great Salt Lake.
- 118 (3)  
119 (a) The expenditures of the division relating directly to the management of sovereign lands shall be  
120 funded by appropriation by the Legislature from the Sovereign Lands Management Account or other  
121 sources.  
122 (b) Money in the Sovereign Lands Management Account may be used only for the direct benefit of  
123 sovereign lands, including the management of sovereign lands.  
124 (c) In appropriating money from the Sovereign Lands Management Account, the Legislature shall  
125 prefer appropriations that benefit the sovereign land from which the money is derived unless

## HB0247S01 compared with HB0247S05

compelling circumstances require that money be appropriated for sovereign land other than the sovereign land from which the money is derived.

292 (d) The proceeds described in Subsection (2)(g) shall be spent in accordance with the terms of the  
judgment, settlement, or compromise entered into by the state.

128 (4)

(a) [The] On or before June 30, 2026, the division shall use the amount deposited into the  
[account] Sovereign Lands Management Account under Subsection (2)(e) {for the Great Salt Lake  
as described in Section 65A-17-201 { } {as follows:}

131 ~~{(a) the division shall expend \$125,000}~~ as directed by the Great Salt Lake Advisory Council created  
in Section 73-32-302 {for the benefit of the Great Salt Lake; and}

133 ~~{(b) the division shall expend the remainder of the amount deposited under Subsection (2)(e) to benefit~~  
the Great Salt Lake by:}

135 ~~{(i) leasing a water right for water to be deposited into the Great Salt Lake; or}~~

136 ~~{(ii) funding a project that directly benefits or maintains the health of the Great Salt Lake brine shrimp~~  
population}.

298 (b) On or after July 1, 2026, the division shall use the amount deposited into the Sovereign Lands  
Management Account under Subsection (2)(e) as follows:

300 (i) the division shall expend \$125,000 as directed by the Great Salt Lake Advisory Council created in  
Section 73-32-302 for the benefit of the Great Salt Lake; and

302 (ii) the division shall expend the remainder of the amount deposited under Subsection (2)(e) to benefit  
the Great Salt Lake by:

304 (A) leasing a water right for water to be deposited into the Great Salt Lake; or

305 (B) funding a project that directly benefits or maintains the health of the Great Salt Lake brine shrimp  
population.

307 Section 6. Section 65A-17-306 is amended to read:

308 **65A-17-306. Certification of eligibility for tax rates.**

310 (1) As used in this section:

311 (a) "Great Salt Lake element or mineral" means the same as that term is defined in Subsection  
59-5-202(5).

313 (b) "Great Salt Lake extraction operator" means the same as that term is defined in Subsection  
59-5-202(5).

## HB0247S01 compared with HB0247S05

- 315 (2)
- (a) ~~[A-]~~ Subject to Subsection (7), a Great Salt Lake extraction operator shall by no later than December 31 of each year certify to the division for purposes of determining a severance tax imposed under Subsection 59-5-202(5) during the next succeeding calendar year, the information listed in Subsection (2)(b).
- 319 (b) The Great Salt Lake extraction operator shall certify the following for the calendar year ending on the date the Great Salt Lake extraction operator submits the certification for purposes of determining a severance tax imposed during the next succeeding calendar year:
- 323 (i) the Great Salt Lake extraction operator's name;
- 324 (ii) the Great Salt Lake extraction operator's tax identification number;
- 325 (iii) whether at the time a Great Salt Lake element or mineral is extracted, the Great Salt Lake extraction operator is a party or a third-party beneficiary to a voluntary agreement for water rights with an approved beneficial use by a division as defined in Section 73-3-30;
- 329 (iv) if the Great Salt Lake extraction operator is not a party or third-party beneficiary to a voluntary agreement for water rights with an approved beneficial use by a division as defined in Section 73-3-30, whether the Great Salt Lake extraction operator uses evaporative concentrations of Great Salt Lake brines in any stage of the Great Salt Lake extraction operator's extractive process;
- 334 (v) whether the Great Salt Lake extraction operator extracted a Great Salt Lake element or mineral when the Great Salt Lake elevation recorded under Subsection (3) is at or above 4,198 feet, and what the Great Salt Lake element or mineral extracted was; and
- 338 (vi) other information as determined by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 340 (c) A Great Salt Lake extraction operator shall submit the certification on a form provided by the division and approved by the State Tax Commission.
- 342 (3) The division shall record the Great Salt Lake elevation for purposes of this section and Subsection 59-5-202(5) as of June 15 to be applied during the next succeeding calendar year.
- 345 (4) ~~[The-]~~ Subject to Subsection (7), the division shall forward to the State Tax Commission by no later than January 15 of the year for which the severance tax shall be determined:
- 347 (a) the Great Salt Lake elevation level recorded under Subsection (3);
- 348 (b) a list of the Great Salt Lake extraction operators who are subject to a severance tax under Subsection 59-5-202(5);

## HB0247S01 compared with HB0247S05

- 350 (c) the Great Salt Lake extraction operator's tax identification number for each Great Salt Lake  
extraction operator listed in Subsection (4)(b); and
- 352 (d) for each Great Salt Lake extraction operator subject to a severance tax under Subsection  
59-5-202(5):
- 354 (i) each Great Salt Lake element or mineral or metalliferous compound extracted by the Great Salt Lake  
extraction operator that is subject to the severance tax; and
- 356 (ii) the rate of severance tax that is to be imposed under Subsection 59-5-202(5).
- 357 (5) The division may audit a certification submitted under this section for completeness and accuracy.
- 359 (6) The division may take an enforcement action against a Great Salt Lake extraction operator who  
violates this section.
- 361 (7) For the tax year 2025 and tax year 2026:
- 362 (a) a Great Salt Lake extraction operator that enters a voluntary agreement with the state related to  
water rights owned by the state may make the certification required by Subsection (2) on or before  
May 15, 2026; and
- 365 (b) the division shall forward to the State Tax Commission an updated report required under Subsection  
(4) by no later than June 1, 2026, to reflect the certification made by a Great Salt Lake extraction  
operator described in Subsection (7)(a).

### 368 Section 7. **Effective date.**

Effective Date.

~~{ This }~~ Except as provided in Subsection (2), this bill takes effect ~~{ on July 1, 2027 }~~ May 6, 2026.

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

371 (a) Section 23A-3-214 (Effective 07/01/26);

372 (b) Section 59-23-4 (Effective 07/01/26) (Applies beginning 01/01/26); and

373 (c) Section 65A-5-1 (Effective 07/01/26).

### 374 Section 8. **Retrospective Operation.**

375 (1) Except as provided in Subsections (2) and (3), this bill has retrospective operation to January 1,  
2025.

377 (2) Section 59-23-4 (Effective 07/01/26) (Applies beginning 01/01/26) has retrospective operation to  
January 1, 2026.

379 (3) The following sections have no retrospective operation:

380 (a) Section 23A-3-214 (Effective 07/01/26); and

## HB0247S01 compared with HB0247S05

381 (b) Section 65A-5-1 (Effective 07/01/26).

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