

HB0247S05 compared with HB0247S03

~~{Omitted text}~~ shows text that was in HB0247S03 but was omitted in HB0247S05

inserted text shows text that was not in HB0247S03 but was inserted into HB0247S05

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1 **Great Salt Lake Related Amendments**
 2026 GENERAL SESSION
 STATE OF UTAH
 Chief Sponsor: Raymond P. Ward
 Senate Sponsor: Scott D. Sandall

2
3 **LONG TITLE**

4 **General Description:**

5 This bill addresses activities that ~~{address}~~ are related to the Great Salt Lake.

6 **Highlighted Provisions:**

7 This bill:

8 ▸ directs revenue generated by the brine shrimp royalty tax to the ~~{Species Protection Account for a period of time and to the}~~ Sovereign Lands Management Account instead of the Species Protection Account under certain circumstances;

10 ▸ modifies the rate ~~{for}~~ of the brine shrimp royalty tax ~~{beginning on a specific date}~~ ;

11 ▸ modifies a provision concerning calculation of severance tax related to certain Great Salt Lake extraction operators;

13 ▸ addresses the timing of certification of information related to severance taxes and certain Great Salt Lake extraction operators;

16 ▸ provides for the deposit of proceeds from a judgment, settlement, or compromise into the Sovereign Lands Management Account;

15 ▸ provides for how the revenue in the Sovereign Lands Management Account is to be spent; and

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- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

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

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

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

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

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

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

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

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

23A-3-214. Species Protection Account -- Reporting.

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

(2) The Species Protection Account shall consist of:

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

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

(ii) Section 59-2-924.5;

(b) ~~{[revenue]}~~ on or before June 30, 2028, revenue deposited into the Species Protection Account under Section 59-23-4 that is 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;

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- 48 (c) tax revenue deposited into the Species Protection Account in accordance with Section 59-24-105;
50 (d) tax revenue collected in accordance with Title 59, [~~Chapter 32~~] Chapter 33, Wind or Solar Electric
Generation Facility Capacity Tax;
52 (e) revenue collected in accordance with Title 79, Chapter 6, [~~Part 11~~] Part 14, Energy Project
Assessment; and
54 (f) interest earned on money in the Species Protection Account.
- 55 (3) Money in the Species Protection Account may be appropriated by the Legislature to:
56 (a) develop and implement species status assessments and species protection measures;
57 (b) obtain biological opinions of proposed species protection measures;
58 (c) conduct studies, investigations, and research into the effects of proposed species protection
measures;
60 (d) verify species protection proposals that are not based on valid biological data;
61 (e) implement Great Salt Lake wetlands mitigation projects in connection with the western
transportation corridor;
63 (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
66 (g) {~~on or before June 30, 2028,~~} pay for expenses of the State Tax Commission under Title 59,
Chapter 23, Brine Shrimp Royalty Act.
- 68 (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.
- 71 (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.
- 74 (6) The division shall report to the Natural Resources, Agriculture, and Environmental Quality
Appropriations Subcommittee by no later than November 30, 2026, concerning:
76 (a) the amount of revenue deposited into the Species Protection Account under each revenue source
outlined in Subsection (2); and
78 (b) how the division spent the money deposited.
- 82 Section 2. Section **59-5-202** is amended to read:

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

- (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.
- (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.
- (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.
- (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.
- (5)
 - (a) As used in this Subsection (5):
 - (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.
 - (ii) "Great Salt Lake elevation" means the same as that term is defined in Section 65A-17-101.
 - (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.
 - (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).

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(v) "Metalliferous compound" means a metalliferous mineral or a chloride compound or salt containing a metalliferous mineral.

- 115 (b) Notwithstanding the exclusion for chloride compounds or salts from the definition of metalliferous minerals under Section ~~59-5-201 and~~ 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:
- 120 (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;
- 125 (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; ~~[-{f} or]~~
- 131 (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:
- 136 (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
- 141 (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
- 146 (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

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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.

- 152 (c)
- (i) Subject to Subsection (5)(c)(ii), the Division of Finance shall deposit the incremental revenue in accordance with Section 51-9-305.
- 154 (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.
- 157 (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.
- 160 (d) This Subsection (5) may not be interpreted to:
- 161 (i) excuse a person from paying a severance tax in accordance with the other provisions of this part; or
- 163 (ii) void a mineral lease or royalty agreement.
- 164 (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.**
- 170 (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.
- 172 (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.
- 177 (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.
- 182 (4) The quarterly installments are due as follows:
- 183 (a) for January 1 through March 31, on or before June 1;

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- 184 (b) for April 1 through June 30, on or before September 1;
185 (c) for July 1 through September 30, on or before December 1; and
186 (d) for October 1 through December 31, on or before March 1 of the next year.
187 (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).
190 (b) An underpayment exists if less than 80% of the tax due for a quarter is paid.
191 (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.
194 (7) There shall be no interest added to any estimated tax payments subject to a penalty under this section.
196 (8) The commission may conduct audits to determine whether any tax is owed under this section.
198 (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)}~~(Effective 07/01/26) (Applies beginning 01/01/26)Brine**
shrimp royalty -- Royalty rate -- Commission to prepare billing statement -- Deposit of revenue.
206 (1) A person shall pay for each tax year a brine shrimp royalty of:
207 (a) for a tax year ending on or before January 31, {2028} 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
210 (b) for a tax year beginning on or after February 1, {2028} 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.
213 (2)

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- (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.
- (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:
- (i) the total number of pounds of unprocessed brine shrimp eggs harvested for that tax year; and
 - (ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:
 - (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year; and
 - (B) a current billing address for that person; and
 - (iii) any additional information required by the commission.
 - (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.
 - (ii) The billing statement under Subsection (2)(c)(i) shall specify:
 - (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year;
 - (B) the brine shrimp royalty that the person owes; and
 - (C) the date that the brine shrimp royalty payment is due as provided in Section 59-23-5.
 - (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).
 - (3) Revenue generated by the brine shrimp royalty shall be deposited as follows:
 - (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]
 - (b) {on and after July 1, 2026, but on or before June 30, 2028:} for fiscal year 2027 and fiscal year 2028,
 - (c) {(f)} the {remainder of{}} next \$400,000 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{and}, except that if the aggregate amount of revenue deposited under Subsections 23A-3-214(2)(a), (c), (d), and (e):

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(ii){(i)} equals or exceeds \$800,000, the {remainder} Division of {the revenue generated each fiscal year by the} Finance shall transfer all brine shrimp royalty {after the deposits} revenue collected under {Subsections (3)(a) and (3)(b)(i) shall be deposited into} Subsection 23A-3-214(2)(b) from the Species Protection Account to the Sovereign Lands Management Account {created in Section 65A-5-1} for the fiscal year; and

(c){(ii)} {on and after July 1, 2028} is less than \$800,000, the {remainder} Division of {the revenue generated each fiscal year by the brine shrimp royalty after the deposit under Subsection (3)(a)} Finance shall {be deposited into the Sovereign Lands Management Account created in Section 65A-5-1} :

(A) retain brine shrimp royalty revenue in the Species Protection Account in an amount equal to cover the shortfall below \$800,000; and

(B) once the \$800,000 threshold is met, transfer any remaining brine shrimp royalty revenue to the 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.

Section 5. Section 65A-5-1 is amended to read:

65A-5-1. Sovereign Lands Management Account.

(1) There is created within the General Fund a restricted account known as the "Sovereign Lands Management Account."

(2) The Sovereign Lands Management Account shall consist of the following:

(a) the revenues derived from sovereign lands, except for revenues deposited into the Great Salt Lake Account under Section 73-32-304;

(b) that portion of the revenues derived from mineral leases on other lands managed by the division necessary to recover management costs;

(c) revenues derived from the Great Salt Lake Preservation support special group license plate [described in Sections 41-1a-418 and 41-1a-422] created in accordance with Title 41, Chapter 1a, Part 16, Sponsored Special Group License Plates;

(d) fees deposited by the division;

(e) amounts deposited into the account in accordance with Section 59-23-4; ~~and~~

(f) amounts deposited into the account in accordance with Section 59-5-202~~;~~ ; and

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- 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.
- 268 (3)
- (a) The expenditures of the division relating directly to the management of sovereign lands shall be funded by appropriation by the Legislature from the Sovereign Lands Management Account or other sources.
- 271 (b) Money in the Sovereign Lands Management Account may be used only for the direct benefit of sovereign lands, including the management of sovereign lands.
- 273 (c) In appropriating money from the Sovereign Lands Management Account, the Legislature shall prefer appropriations that benefit the sovereign land from which the money is derived unless 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.
- 278 (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:}
- 281 {(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}
- 283 {(b)} ~~the division shall expend the remainder of the amount deposited under Subsection (2)(e) to benefit the Great Salt Lake by:~~
- 285 {(i)} ~~{leasing a water right for water to be deposited into the Great Salt Lake; or}~~
- 286 {(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

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

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

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

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

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

(1) As used in this section:

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

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

(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).

(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:

(i) the Great Salt Lake extraction operator's name;

(ii) the Great Salt Lake extraction operator's tax identification number;

(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;

(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;

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- (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
- 319 (vi) other information as determined by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 321 (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.
- 323 (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.
- 326 (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:
- 328 (a) the Great Salt Lake elevation level recorded under Subsection (3);
- 329 (b) a list of the Great Salt Lake extraction operators who are subject to a severance tax under Subsection 59-5-202(5);
- 331 (c) the Great Salt Lake extraction operator's tax identification number for each Great Salt Lake extraction operator listed in Subsection (4)(b); and
- 333 (d) for each Great Salt Lake extraction operator subject to a severance tax under Subsection 59-5-202(5):
- 335 (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
- 337 (ii) the rate of severance tax that is to be imposed under Subsection 59-5-202(5).
- 338 (5) The division may audit a certification submitted under this section for completeness and accuracy.
- 340 (6) The division may take an enforcement action against a Great Salt Lake extraction operator who violates this section.
- 342 (7) For the tax year 2025 and tax year 2026:
- 343 (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
- 346 (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).

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368 Section 7. **Effective date.**

Effective Date.

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

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

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

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

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

374 Section 8. **Retrospective Operation.**

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.

The following sections have no retrospective operation ~~{to}~~ :

357 ~~{(1) {Section 59-5-202 (Effective 05/06/26) (Applies beginning 01/01/25);}}~~

358 (2){(a)} Section ~~{59-5-207}~~ 23A-3-214 (Effective ~~{05/06/26} (Applies beginning 01/01/25)}~~
07/01/26); and

359 (3){(b)} Section ~~{65A-17-306}~~ 65A-5-1 (Effective ~~{05/06/26} (Applies beginning 01/01/25)}~~
07/01/26).

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