

# HB0431S01 compared with HB0431

~~{Omitted text}~~ shows text that was in HB0431 but was omitted in HB0431S01

inserted text shows text that was not in HB0431 but was inserted into HB0431S01

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

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## Wildlife Crossing Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Scott H. Chew

Senate Sponsor:

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### LONG TITLE

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#### General Description:

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This bill ~~{sets aside certain}~~ creates an account and provides funding ~~{in the Transportation Investment Fund of 2005}~~ for wildlife connectivity and livestock protection projects.

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#### Highlighted Provisions:

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This bill:

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▸ ~~{sets aside funding}~~ creates the Wildlife Crossing Account in the Transportation Investment Fund of 2005 for projects that improve wildlife safety and connectivity and livestock safety;

11

▸ creates an earmark for sales and use tax revenue to be deposited into the account;

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▸ defines allowed uses of money in the account;

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▸ directs the Department of Transportation, in consultation with the Division of Wildlife Resources and stakeholders, to recommend projects to the Transportation Commission for prioritization; ~~{and}~~

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▸ creates the option for applicants for a vehicle registration or hunting and other licenses to make a voluntary contribution to support wildlife connectivity; and

13

▸ makes technical changes.

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#### Money Appropriated in this Bill:

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None

## Other Special Clauses:

This bill provides a special effective date.

## Utah Code Sections Affected:

### AMENDS:

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

~~{59-12-2220 (Effective 05/06/26), as last amended by Laws of Utah 2025, First Special Session, Chapter 15}~~

~~{72-2-124 (Effective 05/06/26) (Superseded 07/01/26), as last amended by Laws of Utah 2025, First Special Session, Chapter 15}~~

**72-2-124 {(Effective 07/01/26)}, as last amended by Laws of Utah 2025, First Special Session, Chapter 15**

### ENACTS:

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

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

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

Section 1. Section 1 is enacted to read:

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

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

(2) This contribution shall be:

(a) collected by the division;

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

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

Section 2. Section 2 is enacted to read:

### **41-1a-230.1. Registration checkoff for wildlife crossings.**

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

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(2) This contribution shall be:

(a) collected by the division;

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

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

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

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

(1) A tax is imposed on the purchaser as provided in this part on the purchase price or sales price for amounts paid or charged for the following transactions:

(a) retail sales of tangible personal property made within the state;

(b) amounts paid for:

(i) telecommunications service, other than mobile telecommunications service, that originates and terminates within the boundaries of this state;

(ii) mobile telecommunications service that originates and terminates within the boundaries of one state only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

(iii) an ancillary service associated with a:

(A) telecommunications service described in Subsection (1)(b)(i); or

(B) mobile telecommunications service described in Subsection (1)(b)(ii);

(c) sales of the following for commercial use:

(i) gas;

(ii) electricity;

(iii) heat;

(iv) coal;

(v) fuel oil; or

(vi) other fuels;

(d) sales of the following for residential use:

(i) gas;

(ii) electricity;

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- 81 (iii) heat;
- 82 (iv) coal;
- 83 (v) fuel oil; or
- 84 (vi) other fuels;
- 85 (e) sales of prepared food;
- 86 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity;
- 96 (g) amounts paid or charged for services for repairs or renovations of tangible personal property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
  - 99 (i) the tangible personal property; and
  - 100 (ii) parts used in the repairs or renovations of the tangible personal property described in Subsection (1) (g)(i), regardless of whether:
    - 102 (A) any parts are actually used in the repairs or renovations of that tangible personal property; or
    - 104 (B) the particular parts used in the repairs or renovations of that tangible personal property are exempt from a tax under this chapter;
- 106 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for assisted cleaning or washing of tangible personal property;
- 108 (i) amounts paid or charged for short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;
- 110 (j) amounts paid or charged for laundry or dry cleaning services;
- 111 (k) amounts paid or charged for leases or rentals of tangible personal property if within this state the tangible personal property is:
  - 113 (i) stored;
  - 114 (ii) used; or
  - 115 (iii) otherwise consumed;

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- 116 (l) amounts paid or charged for tangible personal property if within this state the tangible personal  
property is:
- 118 (i) stored;
- 119 (ii) used; or
- 120 (iii) consumed;
- 121 (m) amounts paid or charged for a sale:
- 122 (i)
- (A) of a product transferred electronically; or
- 123 (B) of a repair or renovation of a product transferred electronically; and
- 124 (ii) regardless of whether the sale provides:
- 125 (A) a right of permanent use of the product; or
- 126 (B) a right to use the product that is less than a permanent use, including a right:
- 127 (I) for a definite or specified length of time; and
- 128 (II) that terminates upon the occurrence of a condition; and
- 129 (n) sales of leased tangible personal property from the lessor to the lessee made in the state.
- 131 (2)
- (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are imposed on a  
transaction described in Subsection (1) equal to the sum of:
- 133 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
- 134 (A) 4.70%;
- 135 (B) the rate specified in Subsection (6)(a); and
- 136 (C) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax  
Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is  
in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part  
20, Supplemental State Sales and Use Tax Act; and
- 141 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction  
under this chapter other than this part.
- 143 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a state tax and a local  
tax are imposed on a transaction described in Subsection (1)(d) equal to the sum of:
- 146 (i) a state tax imposed on the transaction at a tax rate of 2%; and
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(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.

(c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are imposed on amounts paid or charged for food and food ingredients equal to the sum of:

(i) a state tax imposed on the amounts paid or charged for food and food ingredients at a tax rate of 1.75%; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the amounts paid or charged for food and food ingredients under this chapter other than this part.

(d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at a rate equal to the sum of the rates described in Subsections (2)(a)(i)(A) and (2)(a)(i)(B).

(e)

(i)

(A) The rates described in Subsections (2)(a)(i)(A) and (2)(a)(i)(B) do not apply to car sharing, a car sharing program, a shared vehicle driver, or a shared vehicle owner, for a car sharing or shared vehicle transaction if a shared vehicle owner certifies to the commission, on a form prescribed by the commission, that the shared vehicle is an individual-owned shared vehicle.

(B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is required once during the time that the shared vehicle owner owns the shared vehicle.

(C) The commission shall verify that a shared vehicle is an individual-owned shared vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the purchase of the shared vehicle.

(D) The exception under Subsection (2)(e)(i)(A) applies to a certified individual-owned shared vehicle shared through a car-sharing program even if non-certified shared vehicles are also available to be shared through the same car-sharing program.

(ii) A tax imposed under Subsection (2)(a)(i)(C) or (2)(a)(ii) applies to car sharing.

(iii)

(A) A car-sharing program may rely in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i).

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- (B) If a car-sharing program relies in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any tax, penalty, fee, or other sanction imposed on the shared vehicle owner.
- 184 (iv) If all shared vehicles shared through a car-sharing program are certified as described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation to collect and remit the tax under Subsections (2)(a)(i)(A) and (2)(a)(i)(B) for that tax period.
- 188 (v) A car-sharing program is not required to list or otherwise identify an individual-owned shared vehicle on a return or an attachment to a return.
- 190 (vi) A car-sharing program shall:
- 191 (A) retain tax information for each car-sharing program transaction; and
- 192 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at the commission's request.
- 194 (f)
- (i) For a bundled transaction that is attributable to food and food ingredients and tangible personal property other than food and food ingredients, a state tax and a local tax is imposed on the entire bundled transaction equal to the sum of:
- 197 (A) the tax rates described in Subsection (2)(a)(i); and
- 198 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates described in Subsection (2)(a)(ii).
- 200 (ii) If an optional computer software maintenance contract is a bundled transaction that consists of taxable and nontaxable products that are not separately itemized on an invoice or similar billing document, the purchase of the optional computer software maintenance contract is 40% taxable under this chapter and 60% nontaxable under this chapter.
- 205 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled transaction described in Subsection (2)(f)(i) or (ii):
- 207 (A) if the sales price of the bundled transaction is attributable to tangible personal property, a product, or a service that is subject to taxation under this chapter and tangible personal property, a product, or service that is not subject to taxation under this chapter, the entire bundled transaction is subject to taxation under this chapter unless:

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- (I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is not subject to taxation under this chapter from the books and records the seller keeps in the seller's regular course of business; or
- 216 (II) state or federal law provides otherwise; or
- 217 (B) if the sales price of a bundled transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire bundled transaction is subject to taxation under this chapter at the higher tax rate unless:
- 221 (I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business; or
- 225 (II) state or federal law provides otherwise.
- 226 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- 229 (g)
- (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental of tangible personal property, other property, a product, or a service that is not subject to taxation under this chapter, the entire transaction is subject to taxation under this chapter unless the seller, at the time of the transaction:
- 236 (A) separately states the portion of the transaction that is not subject to taxation under this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or
- 239 (B) is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
- 242 (ii) A purchaser and a seller may correct the taxability of a transaction if:
- 243 (A) after the transaction occurs, the purchaser and the seller discover that the portion of the transaction that is not subject to taxation under this chapter was not separately stated on an invoice, bill of sale, or similar document provided to the purchaser because of an error or ignorance of the law; and
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(B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.

250 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

253 (h)

(i) If the sales price of a transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate unless the seller, at the time of the transaction:

257 (A) separately states the items subject to taxation under this chapter at each of the different rates on an invoice, bill of sale, or similar document provided to the purchaser; or

260 (B) is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business.

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

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

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

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

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

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

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

274 (j)

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

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

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- 279 (B) Subsection (2)(a)(i)(B);  
280 (C) Subsection (2)(b)(i);  
281 (D) Subsection (2)(c)(i); or  
282 (E) Subsection (2)(f)(i)(A).
- 283 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for  
the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate  
decrease imposed under:
- 286 (A) Subsection (2)(a)(i)(A);  
287 (B) Subsection (2)(a)(i)(B);  
288 (C) Subsection (2)(b)(i);  
289 (D) Subsection (2)(c)(i); or  
290 (E) Subsection (2)(f)(i)(A).
- 291 (k)
- (i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale is computed on the  
basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax rate  
takes effect:
- 294 (A) on the first day of a calendar quarter; and  
295 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.
- 297 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:
- 298 (A) Subsection (2)(a)(i)(A);  
299 (B) Subsection (2)(a)(i)(B);  
300 (C) Subsection (2)(b)(i);  
301 (D) Subsection (2)(c)(i); or  
302 (E) Subsection (2)(f)(i)(A).
- 303 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission  
may by rule define the term "catalogue sale."
- 305 (l)
- (i) For a location described in Subsection (2)(l)(ii), the commission shall determine the taxable status of  
a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the predominant use of the gas,  
electricity, heat, coal, fuel oil, or other fuel at the location.

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(ii) Subsection (2)(1)(i) applies to a location where gas, electricity, heat, coal, fuel oil, or other fuel is furnished through a single meter for two or more of the following uses:

- (A) a commercial use;
  - (B) an industrial use; or
  - (C) a residential use.
- (3)

(a) The commission shall deposit the following state taxes into the General Fund:

- (i) the tax imposed by Subsection (2)(a)(i)(A);
- (ii) the tax imposed by Subsection (2)(b)(i);
- (iii) the tax imposed by Subsection (2)(c)(i);
- (iv) the tax imposed by Subsection (2)(d); and
- (v) the tax imposed by Subsection (2)(f)(i)(A).

(b) The commission shall distribute the following local taxes to a county, city, or town as provided in this chapter:

- (i) the tax imposed by Subsection (2)(a)(ii);
  - (ii) the tax imposed by Subsection (2)(b)(ii);
  - (iii) the tax imposed by Subsection (2)(c)(ii); and
  - (iv) the tax imposed by Subsection (2)(f)(i)(B).
- (4)

(a) Notwithstanding Subsection (3)(a), for each fiscal year the commission shall make the deposits described in Subsections (4)(b) through (4)(h) from the revenue from the taxes imposed by:

- (i) Subsection (2)(a)(i)(A);
- (ii) Subsection (2)(b)(i);
- (iii) Subsection (2)(c)(i); and
- (iv) Subsection (2)(f)(i)(A).

(b) The commission shall deposit 15% of the difference between 1.4543% of the revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into the Water Rights Restricted Account created in Section 73-2-1.6.

(c) The commission shall deposit 85% of the difference between 1.4543% of the revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into the Water Resources

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Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:

(i) preconstruction costs:

(A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 26, Bear River Development Act; and

(B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

(ii) the cost of employing a civil engineer to oversee any project authorized by Title 73, Chapter 26, Bear River Development Act;

(iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

(iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and Subsection (5)(b)(iv)(B) after funding the uses specified in Subsections (4)(c)(i) through (iii).

(d) The commission shall deposit 1.4543% of the revenue described in Subsection (4)(a) into the Water Infrastructure Restricted Account created in Section 73-10g-103.

(e)

(i) Subject to Subsection (4)(e)(ii), the commission shall deposit 26.24% of the revenue described in Subsection (4)(a) into the Transportation Investment Fund of 2005 created in Section 72-2-124.

(ii) The commission shall annually reduce the deposit described in Subsection (4)(e)(i) by the sum of:

(A) \$1,813,400;

(B) the earmark described in Subsection (5)(c);~~[-and]~~

(C) an amount equal to 35% of the revenue generated in the current fiscal year by the portion of the tax imposed on motor and special fuel that is sold, used, or received in the state that exceeds 29.4 cents per gallon~~[-]~~ ; and

(D) \$2,000,000.

(iii) The amount described in Subsection (4)(e)(ii)(C) shall be annually deposited into the Transit Transportation Investment Fund created in Section 72-2-124.

(iv) The amount described in Subsection (4)(e)(ii)(D) shall be annually deposited into the Wildlife Crossing Account created in Subsection 72-2-124(14).

(f) The commission shall deposit .44% of the revenue described in Subsection (4)(a) into the Cottonwood Canyons Transportation Investment Fund created in Section 72-2-124.

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- 374 (g) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Commuter  
Rail Subaccount created in Section 72-2-124.
- 376 (h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Outdoor  
Adventure Infrastructure Restricted Account created in Section 51-9-902 as follows:
- 379 (i) into the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902, an  
amount equal to the amount that was deposited into the Outdoor Adventure Infrastructure Restricted  
Account in fiscal year 2025; and
- 382 (ii) for any amount exceeding the amount described in Subsection (4)(h)(i), 50% into the Outdoor  
Adventure Infrastructure Restricted Account and 50% to the Utah Fairpark Area Investment and  
Restoration District created in Section 11-70-201.
- 385 (5)
- (a) Notwithstanding Subsection (3)(a), each fiscal year the commission shall make the deposits  
described in this Subsection (5).
- 387 (b)
- (i)
- (A) The commission shall deposit \$500,000 to the Department of Natural Resources to be used for  
watershed rehabilitation or restoration.
- 389 (B) At the end of each fiscal year, 100% of any unexpended amount described in Subsection (5)  
(b)(i)(A) shall lapse into the Water Resources Conservation and Development Fund created in  
Section 73-10-24.
- 392 (ii) The commission shall deposit \$150,000 to the Division of Water Resources for cloud-seeding  
projects authorized by Title 73, Chapter 15, Modification of Weather.
- 395 (iii) The commission shall deposit \$525,000 into the Division of Conservation created in Section  
4-46-401 to implement water related programs.
- 397 (iv) The commission shall deposit \$7,175,000 into the Water Resources Conservation and Development  
Fund created in Section 73-10-24 for use by the Division of Water Resources:
- 400 (A) for the uses allowed of the Water Resources Conservation and Development Fund under Section  
73-10-24;
- 402 (B) to conduct hydrologic and geotechnical investigations by the Division of Water Resources in a  
cooperative effort with other state, federal, or local entities, for the purpose of quantifying surface  
and ground water resources and describing the hydrologic systems of an area in sufficient detail so

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as to enable local and state resource managers to plan for and accommodate growth in water use without jeopardizing the resource;

(C) to fund state required dam safety improvements; and

(D) to protect the state's interest in interstate water compact allocations, including the hiring of technical and legal staff.

(v) The commission shall deposit \$3,587,500 into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

(vi) The commission shall deposit \$3,587,500 into the Drinking Water Loan Program Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water to:

(A) provide for the installation and repair of collection, treatment, storage, and distribution facilities for any public water system, as defined in Section 19-4-102;

(B) develop underground sources of water, including springs and wells; and

(C) develop surface water sources.

(vii) The commission shall deposit \$2,450,000 to the Division of Wildlife Resources to:

(A) implement the measures described in Subsections 23A-3-214(3)(a) through (d) to protect sensitive plant and animal species; or

(B) award grants, up to the amount authorized by the Legislature in an appropriations act, to political subdivisions of the state to implement the measures described in Subsections 23A-3-214(3)(a) through (d) to protect sensitive plant and animal species.

(viii) Funds transferred to the Division of Wildlife Resources under Subsection (5)(b)(vii)(A) may not be used to assist the United States Fish and Wildlife Service or any other person to list or attempt to have listed a species as threatened or endangered under the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531, et seq.

(ix) At the end of each fiscal year, any unexpended amounts described in Subsections (5)(b)(vii)(A) and (B) shall lapse:

(A) 50% into the Water Resources Conservation and Development Fund created in Section 73-10-24;

(B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

(C) 25% into the Drinking Water Loan Program Subaccount created in Section 73-10c-5.

(x) The commission shall allocate \$175,000 to the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of water rights.

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(xi) At the end of each fiscal year, any unexpended amounts described in Subsection (5)(b)(x) shall lapse:

448 (A) 50% into the Water Resources Conservation and Development Fund created in Section 73-10-24;

450 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

452 (C) 25% into the Drinking Water Loan Program Subaccount created in Section 73-10c-5.

454 (c) The commission shall deposit \$45,000,000 into the Active Transportation Investment Fund created in Section 72-2-124.

456 (d) The commission shall deposit \$533,750 into the Qualified Emergency Food Agencies Fund created by and expended in accordance with Section 35A-8-1009.

458 (e) The commission shall deposit \$200,000 into the General Fund as a dedicated credit for the sole use of the Search and Rescue Financial Assistance Program created by and to be expended in accordance with Title 53, Chapter 2a, Part 11, Search and Rescue Act.

462 (6)

(a) The rate specified in this Subsection (6) is 0.15%.

463 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection (6) (a) on the transactions that are subject to the sales and use tax under Subsection (2)(a)(i)(B) into the Medicaid ACA Fund created in Section 26B-1-315.

468 (7)

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

477 (b) Beginning no sooner than January 1, 2026, notwithstanding Subsection (3)(a), and except as provided in Subsections (11), (12), and (13), and as described in Section 63N-3-610.1, beginning the first day of a calendar quarter after the year set in the proposal and after the sales and use tax boundary for a convention center reinvestment zone is established in a capital city under Title



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63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the commission, at least annually, shall transfer an amount equal to 50% of the sales and use tax increment as defined in Section 63N-3-602 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-3-602, to a convention center public infrastructure district created in accordance with Section 17D-4-202.1 and specified in the convention center reinvestment zone proposal submitted pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.

- 490 (8) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13),  
beginning October 1, 2024 the commission shall transfer to the Utah Fairpark Area Investment and  
Restoration District, created in Section 11-70-201, the revenue from the sales and use tax imposed  
by Subsection (2)(a)(i)(A), on transactions occurring within the district sales tax area, as defined in  
Section 11-70-101.
- 495 (9)
- (a) As used in this Subsection (9):
- 496 (i) "Additional land" means point of the mountain state land described in Subsection 11-59-102(6)  
(b) that the point of the mountain authority acquires after the point of the mountain authority  
provides the commission a map under Subsection (9)(c).
- 499 (ii) "Point of the mountain authority" means the Point of the Mountain State Land Authority,  
created in Section 11-59-201.
- 501 (iii) "Point of the mountain state land" means the same as that term is defined in Section 11-59-102.
- 503 (b) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13), the  
commission shall distribute to the point of the mountain authority 50% of the revenue from the  
sales and use tax imposed by Subsection (2)(a)(i)(A), on transactions occurring on the point of the  
mountain state land.
- 507 (c) The distribution under Subsection (9)(b) shall begin the next calendar quarter that begins at least 90  
days after the point of the mountain authority provides the commission a map that:
- 510 (i) accurately describes the point of the mountain state land; and
- 511 (ii) the point of the mountain authority certifies as accurate.
- 512 (d) A distribution under Subsection (9)(b) with respect to additional land shall begin the next  
calendar quarter that begins at least 90 days after the point of the mountain authority provides the  
commission a map of point of the mountain state land that:



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- 515 (i) accurately describes the point of the mountain state land, including the additional land; and  
517 (ii) the point of the mountain authority certifies as accurate.  
518 (e)
- (i) Upon the payment in full of bonds secured by the sales and use tax revenue distributed to the point of the mountain authority under Subsection (9)(b), the point of the mountain authority shall immediately notify the commission in writing that the bonds are paid in full.
- 522 (ii) The commission shall discontinue distributions of sales and use tax revenue under Subsection (9)(b) at the beginning of the calendar quarter that begins at least 90 days after the date that the commission receives the written notice under Subsection (9)(e)(i).
- 526 (10) Notwithstanding Subsection (3)(a), the amount of state sales tax revenues described in Section 63N-2-503.5 is deposited into the Convention Incentive Fund created in Section 63N-2-503.5.
- 529 (11)
- (a) As used in this Subsection (11):
- 530 (i) "Applicable percentage" means:
- 531 (A) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, 15% of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (11)(a)(ii)(A);
- 536 (B) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (11)(a)(ii)(B); and
- 540 (C) for the Point of the Mountain State Land Authority created in Section 11-59-201, 50% of the revenue from sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (11)(a)(ii)(C).
- 544 (ii) "Qualified development zone" means:
- 545 (A) the sales and use tax boundary of a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Act;
- 548 (B) the district sales tax boundary as defined in Section 11-70-101 for the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201; or
- 551 (C) the sales and use tax boundary of point of the mountain state land, as defined in Section 11-59-102, under the Point of the Mountain State Land Authority created in Section 11-59-201.

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(iii) "Schedule J sale" means a sale reported on State Tax Commission Form TC-62M, Schedule J or a substantially similar form as designated by the commission.

(b) Revenue generated from the applicable percentage by a Schedule J sale within a qualified development zone shall be deposited into the General Fund.

(12)

(a) As used in Subsections (12) and (13):

(i) "Applicable percentage" means, for a convention center reinvestment zone created in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount equal to 50% of the sales and use tax increment, as that term is defined in Section 63N-3-602, from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (12)(a)(ii).

(ii) "Qualified development zone" means the sales and use tax boundary of a convention center reinvestment zone created in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.

(iii) "Qualifying construction materials" means construction materials that are:

(A) delivered to a delivery outlet within a qualified development zone; and

(B) intended to be permanently attached to real property within the qualified development zone.

(b) For a sale of qualifying construction materials, the commission shall distribute the product calculated in Subsection (12)(c) to a qualified development zone if the seller of the construction materials:

(i) establishes a delivery outlet with the commission within the qualified development zone;

(ii) reports the sales of the construction materials to the delivery outlet described in Subsection (12)(b)(i); and

(iii) does not report the sales of the construction materials on a simplified electronic return.

(c) For the purposes of Subsection (12)(b), the product is equal to:

(i) the sales price or purchase price of the qualifying construction materials; and

(ii) the applicable percentage.

(13)

(a) As used in this Subsection (13), "Schedule J sale" means a sale reported on State Tax Commission Form TC-62M, Schedule J, or a substantially similar form as designated by the commission.

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(b) Revenue generated from the applicable percentage by a Schedule J sale within a qualified development zone shall be distributed into the General Fund.

~~{Section 1. Section 59-12-2220 is amended to read: }~~

**59-12-2220. County option sales and use tax to fund highways or a system for public transit -- Base -- Rate.**

(1) Subject to the other provisions of this part and subject to the requirements of this section, the following counties may impose a sales and use tax under this section:

(a) a county legislative body may impose the sales and use tax on the transactions described in Subsection 59-12-103(1) located within the county, including the cities and towns within the county if:

(i) the entire boundary of a county is annexed into a large public transit district; and

(ii) the maximum amount of sales and use tax authorizations allowed in accordance with Section 59-12-2203 and authorized under the following sections has been imposed:

(A) Section 59-12-2213;

(B) Section 59-12-2214;

(C) Section 59-12-2215;

(D) Section 59-12-2216;

(E) Section 59-12-2217;

(F) Section 59-12-2218; and

(G) Section 59-12-2219;

(b) if the county is not annexed into a large public transit district, the county legislative body may impose the sales and use tax on the transactions described in Subsection 59-12-103(1) located within the county, including the cities and towns within the county if:

(i) the county is an eligible political subdivision; or

(ii) a city or town within the boundary of the county is an eligible political subdivision; or

(c) a county legislative body of a county not described in Subsection (1)(a) or (1)(b) may impose the sales and use tax on the transactions described in Subsection 59-12-103(1) located within the county, including the cities and towns within the county.

(2) For purposes of Subsection (1) and subject to the other provisions of this section, a county legislative body that imposes a sales and use tax under this section may impose the tax at a rate of .2%.

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- 60 (3)
- (a) The commission shall distribute sales and use tax revenue collected under this section as determined by a county legislative body as described in Subsection (3)(b).
- 62 (b) If a county legislative body imposes a sales and use tax as described in this section, the county legislative body may elect to impose a sales and use tax revenue distribution as described in Subsection (4), (5), (6), or (7), depending on the class of county, and presence and type of a public transit provider in the county.
- 66 (4) Subject to Subsection (11), and after application of Subsection 59-12-2206(5), if a county legislative body imposes a sales and use tax as described in this section, and the entire boundary of the county is annexed into a large public transit district, and the county is a county of the first class, the commission shall distribute the sales and use tax revenue as follows:
- 71 (a) .10% to a public transit district as described in Subsection (11);
- 72 (b) .05% to the cities and towns as provided in Subsection (8); and
- 73 (c) .05% to the county legislative body.
- 74 (5) Subject to Subsection (11), if a county legislative body imposes a sales and use tax as described in this section and the entire boundary of the county is annexed into a large public transit district, and the county is a county not described in Subsection (4), the commission shall distribute the sales and use tax revenue as follows:
- 78 (a) .10% to a public transit district as described in Subsection (11);
- 79 (b) .05% to the cities and towns as provided in Subsection (8); and
- 80 (c) .05% to the county legislative body.
- 81 (6)
- (a) Except as provided in Subsection (14)(c), if the entire boundary of a county that imposes a sales and use tax as described in this section is not annexed into a single public transit district, but a city or town within the county is annexed into a single public transit district, or if the city or town is an eligible political subdivision, the commission shall distribute the sales and use tax revenue collected within the county as provided in Subsection (6)(b) or (c).
- 87 (b) For a city, town, or portion of the county described in Subsection (6)(a) that is annexed into the single public transit district, or an eligible political subdivision, the commission shall distribute the sales and use tax revenue collected within the portion of the county that is within a public transit district or eligible political subdivision as follows:

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- (i) .05% to a public transit provider as described in Subsection (11);
- (ii) .075% to the cities and towns as provided in Subsection (8); and
- (iii) .075% to the county legislative body.
- (c) Except as provided in Subsection (14)(c), for a city, town, or portion of the county described in Subsection (6)(a) that is not annexed into a single public transit district or eligible political subdivision in the county, the commission shall distribute the sales and use tax revenue collected within that portion of the county as follows:
- (i) .08% to the cities and towns as provided in Subsection (8); and
- (ii) .12% to the county legislative body.
- (7) For a county without a public transit service that imposes a sales and use tax as described in this section, the commission shall distribute the sales and use tax revenue collected within the county as follows:
- (a) .08% to the cities and towns as provided in Subsection (8); and
- (b) .12% to the county legislative body.
- (8)
- (a) Subject to Subsections (8)(b) and (c), the commission shall make the distributions required by Subsections (4)(b), (5)(b), (6)(b)(ii), (6)(c)(i), and (7)(a) as follows:
- (i) 50% of the total revenue collected under Subsections (4)(b), (5)(b), (6)(b)(ii), (6)(c)(i), and (7)
- (a) within the counties that impose a tax under Subsections (4) through (7) shall be distributed to the unincorporated areas, cities, and towns within those counties on the basis of the percentage that the population of each unincorporated area, city, or town bears to the total population of all of the counties that impose a tax under this section; and
- (ii) 50% of the total revenue collected under Subsections (4)(b), (5)(b), (6)(b)(ii), (6)(c)(i), and (7)
- (a) within the counties that impose a tax under Subsections (4) through (7) shall be distributed to the unincorporated areas, cities, and towns within those counties on the basis of the location of the transaction as determined under Sections 59-12-211 through 59-12-215.
- (b)
- (i) Population for purposes of this Subsection (8) shall be based on, to the extent not otherwise required by federal law:
- (A) the most recent estimate from the Utah Population Committee created in Section 63C-20-103;
- or

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- 123 (B) if the Utah Population Committee estimate is not available for each municipality and  
unincorporated area, the adjusted sub-county population estimate provided by the Utah  
Population Committee in accordance with Section 63C-20-104.
- 127 (ii) If a needed population estimate is not available from the United States Census Bureau, population  
figures shall be derived from an estimate from the Utah Population Estimates Committee created by  
executive order of the governor.
- 130 (c)
- (i) Beginning on January 1, 2024, if the Housing and Community Development Division within  
the Department of Workforce Services determines that a city or town is ineligible for funds in  
accordance with Subsection 10-21-202(6), beginning the first day of the calendar quarter after  
receiving 90 days' notice, the commission shall distribute the distribution that city or town would  
have received under Subsection (8)(a) to cities or towns to which Subsection 10-21-202(6) does not  
apply.
- 137 (ii) Beginning on January 1, 2024, if the Housing and Community Development Division within the  
Department of Workforce Services determines that a county is ineligible for funds in accordance  
with Subsection 17-80-202(6), beginning the first day of the calendar quarter after receiving 90  
days' notice, the commission shall distribute the distribution that county would have received under  
Subsection (8)(a) to counties to which Subsection 17-80-202(6) does not apply.
- 143 (9) If a public transit service is organized after the date a county legislative body first imposes a tax  
under this section, a change in a distribution required by this section may not take effect until the  
first distribution the commission makes under this section after a 90-day period that begins on the  
date the commission receives written notice from the public transit provider that the public transit  
service has been organized.
- 148 (10)
- (a) Except as provided in Subsections (10)(b) and (c), a county, city, or town that received distributions  
described in Subsections (4)(b), (4)(c), (5)(b), (5)(c), (6)(b)(ii), (6)(b)(iii), (6)(c), and (7) may only  
expend those funds for a purpose described in Section 59-12-2212.2.
- 152 (b) If a county described in Subsection (1)(a) that is a county of the first class imposes the sales and  
use tax authorized in this section, the county may also use funds distributed in accordance with  
Subsection (4)(c) for public safety purposes.
- 155

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(c) In addition to the purposes described in Subsections (10)(a) and (b), for a city relevant to a project area, as that term is defined in Section 63N-3-1401, an allowable use of revenue from a sales and use tax under this section includes the revitalization of a convention center owned by the county within a city of the first class and surrounding revitalization projects related to the convention center.

(11)

(a) Subject to Subsections (11)(b), (c), and (d), revenue designated for public transit as described in this section may be used for capital expenses and service delivery expenses of:

(i) a public transit district;

(ii) an eligible political subdivision; or

(iii) another entity providing a service for public transit or a transit facility within the relevant county, as those terms are defined in Section 17B-2a-802.

(b)

(i)

(A) If a county of the first class imposes a sales and use tax described in this section, beginning on the date on which the county imposes the sales and use tax under this section, and for a three-year period after at least three counties described in Subsections (4) and (5) have imposed a tax under this section, or until June 30, 2030, whichever comes first, revenue designated for public transit within a county of the first class as described in Subsection (4)(a) shall be transferred to the County of the First Class Highway Projects Fund created in Section 72-2-121.

(B) Revenue deposited into the County of the First Class Highway Projects Fund created in Section 72-2-121 as described in Subsection (11)(b)(i)(A) may be used for public transit innovation grants as provided in Title 72, Chapter 2, Part 4, Public Transit Innovation Grants.

(ii) If a county of the first class imposes a sales and use tax described in this section, beginning on the day three years after the date on which at least three counties described in Subsections (4) and (5) have imposed a tax under this section, or beginning on July 1, 2030, whichever comes first, for revenue designated for public transit as described in Subsection (4)(a):

(A) 50% of the revenue from a sales and use tax imposed under this section in a county of the first class shall be transferred to the County of the First Class Highway Projects Fund created in Section 72-2-121; and



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(B) 50% of the revenue from a sales and use tax imposed under this section in a county of the first class shall be transferred to the Transit Transportation Investment Fund created in [~~Subsection 72-2-124(9)~~] Section 72-2-124.

190 (c)

(i) If a county that is not a county of the first class for which the entire boundary of the county is annexed into a large public transit district imposes a sales and use tax described in this section, beginning on the date on which the county imposes the sales and use tax under this section, and for a three-year period following the date on which at least three counties described in Subsections (4) and (5) have imposed a tax under this section, or until June 30, 2030, whichever comes first, revenue designated for public transit as described in Subsection (5)(a) shall be transferred to the relevant county legislative body to be used for a purpose described in Subsection (11)(a).

199 (ii) If a county that is not a county of the first class for which the entire boundary of the county is annexed into a large public transit district imposes a sales and use tax described in this section, beginning on the day three years after the date on which at least three counties described in Subsections (4) and (5) have imposed a tax under this section, or beginning on July 1, 2030, whichever comes first, for the revenue that is designated for public transit in Subsection (5)(a):

205 (A) 50% shall be transferred to the Transit Transportation Investment Fund created in [~~Subsection 72-2-124(9)~~] Section 72-2-124; and

207 (B) 50% shall be transferred to the relevant county legislative body to be used for a purpose described in Subsection (11)(a).

209 (d) Except as provided in Subsection [~~(13)(e)~~] (14)(c), for a county that imposes a sales and use tax under this section, for revenue designated for public transit as described in Subsection (6)(b)(i), the revenue shall be transferred to the relevant county legislative body to be used for a purpose described in Subsection (11)(a).

213 (12) A large public transit district shall send notice to the commission at least 90 days before the earlier of:

215 (a) the date that is three years after the date on which at least three counties described in Subsections (4) and (5) have imposed a tax under this section; or

217 (b) June 30, 2030.

218 (13) For a city described in Subsection (10)(c), during the bondable term of a revitalization project described in Subsection (10)(c), the city shall transfer at least 50%, and may transfer up to 100%,



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of any revenue the city receives from a distribution under Subsection (4)(b) to a convention center public infrastructure district created in accordance with Section 17D-4-202.1 for revitalization of a convention center owned by the county within a city of the first class and surrounding revitalization projects related to the convention center as permitted in Subsection (10)(c).

(14)

(a) Notwithstanding Section 59-12-2208, a county legislative body may, but is not required to, submit an opinion question to the county's registered voters in accordance with Section 59-12-2208 to impose a sales and use tax under this section.

(b) If a county passes an ordinance to impose a sales and use tax as described in this section, the sales and use tax shall take effect on the first day of the calendar quarter after a 90-day period that begins on the date the commission receives written notice from the county of the passage of the ordinance.

(c) A county that imposed the local option sales and use tax described in this section before January 1, 2023, may maintain that county's distribution allocation in place as of January 1, 2023.

(15)

(a) Revenue collected from a sales and use tax under this section may not be used to supplant existing General Fund appropriations that a county, city, or town budgeted for transportation or public transit as of the date the tax becomes effective for a county, city, or town.

(b) The limitation under Subsection (15)(a) does not apply to a designated transportation or public transit capital or reserve account a county, city, or town established before the date the tax becomes effective.

~~{Section 2. Section 72-2-124 is amended to read: }~~

### **72-2-124. Transportation Investment Fund of 2005.**

(1) There is created a capital projects fund entitled the Transportation Investment Fund of 2005.

(2) The fund consists of money generated from the following sources:

(a) any voluntary contributions received for the maintenance, construction, reconstruction, or renovation of state and federal highways;

(b) appropriations made to the fund by the Legislature;

(c) registration fees designated under Section 41-1a-1201;

(d) the sales and use tax revenues deposited into the fund in accordance with Section 59-12-103;

(e) revenues transferred to the fund in accordance with Section 72-2-106;

(f) revenues transferred into the fund in accordance with Subsection 72-2-121(4)(l); and

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(g) revenue from bond proceeds described in Section 63B-34-101.

(3)

(a) The fund shall earn interest.

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

(4)

(a) Except as provided in Subsection (4)(b), the executive director may only use fund money to pay:

(i) the costs of maintenance, construction, reconstruction, or renovation to state and federal highways prioritized by the Transportation Commission through the prioritization process for new transportation capacity projects adopted under Section 72-1-304;

(ii) the costs of maintenance, construction, reconstruction, or renovation to the highway projects described in Subsections 63B-18-401(2), (3), and (4);

(iii) subject to Subsection (9), costs of corridor preservation, as that term is defined in Section 72-5-401;

(iv) principal, interest, and issuance costs of bonds authorized by Section 63B-18-401 minus the costs paid from the County of the First Class Highway Projects Fund in accordance with Subsection 72-2-121(4)(e);

(v) for a fiscal year beginning on or after July 1, 2013, to transfer to the 2010 Salt Lake County Revenue Bond Sinking Fund created by Section 72-2-121.3 the amount certified by Salt Lake County in accordance with Subsection 72-2-121.3(4)(c) as necessary to pay the debt service on \$30,000,000 of the revenue bonds issued by Salt Lake County;

(vi) principal, interest, and issuance costs of bonds authorized by Section 63B-16-101 for projects prioritized in accordance with Section 72-2-125;

(vii) for fiscal year 2015-16 only, to transfer \$25,000,000 to the County of the First Class Highway Projects Fund created in Section 72-2-121 to be used for the purposes described in Section 72-2-121;

(viii) if a political subdivision provides a contribution equal to or greater than 40% of the costs needed for construction, reconstruction, or renovation of paved pedestrian or paved nonmotorized transportation for projects that:

(A) mitigate traffic congestion on the state highway system;

(B) are part of an active transportation plan approved by the department; and

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

(ix) \$705,000,000 for the costs of right-of-way acquisition, construction, reconstruction, or renovation of or improvement to the following projects:

(A) the connector road between Main Street and 1600 North in the city of Vineyard;

(B) Geneva Road from University Parkway to 1800 South;

(C) the SR-97 interchange at 5600 South on I-15;

(D) subject to Subsection (4)(c), two lanes on U-111 from Herriman Parkway to South Jordan Parkway;

(E) widening I-15 between mileposts 10 and 13 and the interchange at milepost 11;

(F) improvements to 1600 North in Orem from 1200 West to State Street;

(G) widening I-15 between mileposts 6 and 8;

(H) widening 1600 South from Main Street in the city of Spanish Fork to SR-51;

(I) widening US 6 from Sheep Creek to Mill Fork between mileposts 195 and 197 in Spanish Fork Canyon;

(J) I-15 northbound between mileposts 43 and 56;

(K) a passing lane on SR-132 between mileposts 41.1 and 43.7 between mileposts 43 and 45.1;

(L) east Zion SR-9 improvements;

(M) Toquerville Parkway;

(N) an environmental study on Foothill Boulevard in the city of Saratoga Springs;

(O) using funds allocated in this Subsection (4)(a)(ix), and other sources of funds, for construction of an interchange on Bangerter Highway at 13400 South; and

(P) an environmental impact study for Kimball Junction in Summit County;

(x) \$28,000,000 as pass-through funds, to be distributed as necessary to pay project costs based upon a statement of cash flow that the local jurisdiction where the project is located provides to the department demonstrating the need for money for the project, for the following projects in the following amounts:

(A) \$5,000,000 for Payson Main Street repair and replacement;

(B) \$8,000,000 for a Bluffdale 14600 South railroad bypass;

(C) \$5,000,000 for improvements to 4700 South in Taylorsville; and

(D) \$10,000,000 for improvements to the west side frontage roads adjacent to U.S. 40 between mile markers 7 and 10;

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- 321 (xi) \$13,000,000 as pass-through funds to Spanish Fork for the costs of right-of-way acquisition,  
construction, reconstruction, or renovation to connect Fingerhut Road over the railroad and to  
U.S. Highway 6;
- 324 (xii) for a fiscal year beginning on July 1, 2025, only, as pass-through funds from revenue deposited  
into the fund in accordance with Section 59-12-103, for the following projects:
- 327 (A) \$3,000,000 for the department to perform an environmental study for the I-15 Salem and Benjamin  
project; and
- 329 (B) \$2,000,000, as pass-through funds, to Kane County for the Coral Pink Sand Dunes Road project;  
and
- 331 (xiii) for a fiscal year beginning on July 1, 2025, up to \$300,000,000 for the costs of right-of-way  
acquisition and construction for improvements on SR-89 in a county of the first class.
- 334 (b) The executive director may use fund money to exchange for an equal or greater amount of federal  
transportation funds to be used as provided in Subsection (4)(a).
- 336 (c)
- (i) Construction related to the project described in Subsection (4)(a)(ix)(D) may not commence until  
a right-of-way not owned by a federal agency that is required for the realignment and extension of  
U-111, as described in the department's 2023 environmental study related to the project, is dedicated  
to the department.
- 340 (ii) Notwithstanding Subsection (4)(c)(i), if a right-of-way is not dedicated for the project as described  
in Subsection (4)(c)(i) on or before October 1, 2024, the department may proceed with the project,  
except that the project will be limited to two lanes on U-111 from Herriman Parkway to 11800  
South.
- 344 (5)
- (a) Except as provided in Subsection (5)(b), if the department receives a notice of ineligibility for a  
municipality as described in Subsection 10-21-202(8), the executive director may not program fund  
money to a project prioritized by the commission under Section 72-1-304, including fund money  
from the Transit Transportation Investment Fund, within the boundaries of the municipality until the  
department receives notification from the Housing and Community Development Division within  
the Department of Workforce Services that ineligibility under this Subsection (5) no longer applies  
to the municipality.
- 352 (b) Within the boundaries of a municipality described in Subsection (5)(a), the executive director:

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- 354 (i) may program fund money in accordance with Subsection (4)(a) for a limited-access facility or  
interchange connecting limited-access facilities;
- 356 (ii) may not program fund money for the construction, reconstruction, or renovation of an interchange  
on a limited-access facility;
- 358 (iii) may program Transit Transportation Investment Fund money for a multi-community fixed  
guideway public transportation project; and
- 360 (iv) may not program Transit Transportation Investment Fund money for the construction,  
reconstruction, or renovation of a station that is part of a fixed guideway public transportation  
project.
- 363 (c) Subsections (5)(a) and (b) do not apply to a project programmed by the executive director before  
July 1, 2022, for projects prioritized by the commission under Section 72-1-304.
- 366 (6)
- (a) Except as provided in Subsection (6)(b), if the department receives a notice of ineligibility for a  
county as described in Subsection 17-80-202(8), the executive director may not program fund  
money to a project prioritized by the commission under Section 72-1-304, including fund money  
from the Transit Transportation Investment Fund, within the boundaries of the unincorporated  
area of the county until the department receives notification from the Housing and Community  
Development Division within the Department of Workforce Services that ineligibility under this  
Subsection (6) no longer applies to the county.
- 374 (b) Within the boundaries of the unincorporated area of a county described in Subsection (6)(a), the  
executive director:
- 376 (i) may program fund money in accordance with Subsection (4)(a) for a limited-access facility to a  
project prioritized by the commission under Section 72-1-304;
- 379 (ii) may not program fund money for the construction, reconstruction, or renovation of an interchange  
on a limited-access facility;
- 381 (iii) may program Transit Transportation Investment Fund money for a multi-community fixed  
guideway public transportation project; and
- 383 (iv) may not program Transit Transportation Investment Fund money for the construction,  
reconstruction, or renovation of a station that is part of a fixed guideway public transportation  
project.
- 386

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(c) Subsections (6)(a) and (b) do not apply to a project programmed by the executive director before July 1, 2022, for projects prioritized by the commission under Section 72-1-304.

(7)

(a) Before bonds authorized by Section 63B-18-401 or 63B-27-101 may be issued in any fiscal year, the department and the commission shall appear before the Executive Appropriations Committee of the Legislature and present the amount of bond proceeds that the department needs to provide funding for the projects identified in Subsections 63B-18-401(2), (3), and (4) or Subsection 63B-27-101(2) for the current or next fiscal year.

(b) The Executive Appropriations Committee of the Legislature shall review and comment on the amount of bond proceeds needed to fund the projects.

(8) The Division of Finance shall, from money deposited into the fund, transfer the amount of funds necessary to pay principal, interest, and issuance costs of bonds authorized by Section 63B-18-401 or 63B-27-101 in the current fiscal year to the appropriate debt service or sinking fund.

(9) The executive director may only use money in the fund for corridor preservation as described in Subsection (4)(a)(iii):

(a) if the project has been prioritized by the commission, including the use of fund money for corridor preservation; or

(b) for a project that has not been prioritized by the commission, if the commission:

(i) approves the use of fund money for the corridor preservation; and

(ii) finds that the use of fund money for corridor preservation will not result in any delay to a project that has been prioritized by the commission.

(10)

(a) The executive director shall set aside \$2,000,000 each year from the Transportation Investment Fund of 2005 to be used for wildlife habitat connectivity and livestock protection projects.

(b) The executive director shall use 10% of the funds described in Subsection (10)(a) for livestock protection projects.

(c) In consultation with the Division of Wildlife Resources, the department shall recommend wildlife connectivity projects to the commission for prioritization.

(d) The department shall recommend livestock protection projects to the commission for prioritization based on needs and evaluation of problematic livestock incident areas.

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(e) The commission shall determine which projects recommended in Subsections (10)(c) and (d) to prioritize.

(f) The executive director may recommend, and the commission may choose to retain funds described in Subsection (10)(a) from one year to combine with funds from another year for allocation to a larger, more impactful project, as determined by the commission.

~~[(10)]~~ (11)

(a) There is created in the Transportation Investment Fund of 2005 the Transit Transportation Investment Fund.

(b) The fund shall be funded by:

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

(ii) appropriations into the account by the Legislature;

(iii) deposits of sales and use tax increment related to a housing and transit reinvestment zone as described in Section 63N-3-610;

(iv) transfers of local option sales and use tax revenue as described in Subsection 59-12-2220(11)(b) or (c);

(v) private contributions; and

(vi) donations or grants from public or private entities.

(c)

(i) The fund shall earn interest.

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

(d) Subject to Subsection ~~[(10)(e)]~~ (11)(e), the commission may prioritize money from the fund:

(i) for public transit capital development of new capacity projects and fixed guideway capital development projects to be used as prioritized by the commission through the prioritization process adopted under Section 72-1-304;

(ii) to the department for oversight of a fixed guideway capital development project for which the department has responsibility; or

(iii) up to \$500,000 per year, to be used for a public transit study.

(e)

(i) Subject to Subsections ~~[(10)(g)]~~ (11)(g), (h), and (i), the commission may only prioritize money from the fund for a public transit capital development project or pedestrian or nonmotorized transportation project that provides connection to the public transit system if the public transit



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district or political subdivision provides funds of equal to or greater than 30% of the costs needed for the project.

- 450 (ii) A public transit district or political subdivision may use money derived from a loan granted  
in accordance with Part 2, State Infrastructure Bank Fund, to provide all or part of the 30%  
requirement described in Subsection [~~(10)(e)(i)~~] (11)(e)(i) if:
- 453 (A) the loan is approved by the commission as required in Part 2, State Infrastructure Bank Fund; and  
455 (B) the proposed capital project has been prioritized by the commission pursuant to Section 72-1-303.
- 457 (f) Before July 1, 2022, the department and a large public transit district shall enter into an agreement  
for a large public transit district to pay the department \$5,000,000 per year for 15 years to be used  
to facilitate the purchase of zero emissions or low emissions rail engines and trainsets for regional  
public transit rail systems.
- 461 (g) For any revenue transferred into the fund in accordance with Subsection 59-12-2220(11)(b):  
463 (i) the commission may prioritize money from the fund for public transit projects, operations, or  
maintenance within the county of the first class; and
- 465 (ii) Subsection [~~(10)(e)~~] (11)(e) does not apply.
- 466 (h) For any revenue transferred into the fund in accordance with Subsection 59-12-2220(11)(c):  
468 (i) the commission may prioritize public transit projects, operations, or maintenance in the county from  
which the revenue was generated; and
- 470 (ii) Subsection [~~(10)(e)~~] (11)(e) does not apply.
- 471 (i) The requirement to provide funds equal to or greater than 30% of the costs needed for the project  
described in Subsection [~~(10)(e)~~] (11)(e) does not apply to a public transit capital development  
project or pedestrian or nonmotorized transportation project that the department proposes.
- 475 (j) In accordance with Part 4, Public Transit Innovation Grants, the commission may prioritize money  
from the fund for public transit innovation grants, as defined in Section 72-2-401, for public transit  
capital development projects requested by a political subdivision within a public transit district.
- 479 [~~(11)~~] (12)
- (a) There is created in the Transportation Investment Fund of 2005 the Cottonwood Canyons  
Transportation Investment Fund.
- 481 (b) The fund shall be funded by:
- 482 (i) money deposited into the fund in accordance with Section 59-12-103;
- 483 (ii) appropriations into the account by the Legislature;



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- 484 (iii) private contributions; and  
485 (iv) donations or grants from public or private entities.  
486 (c)  
487 (i) The fund shall earn interest.  
488 (ii) All interest earned on fund money shall be deposited into the fund.  
489 (d) The Legislature may appropriate money from the fund for public transit or transportation projects in  
490 the Cottonwood Canyons of Salt Lake County.  
491 (e) The department may use up to 2% of the revenue deposited into the account under Subsection  
492 59-12-103(7)(b) to contract with local governments as necessary for public safety enforcement  
493 related to the Cottonwood Canyons of Salt Lake County.  
494 (f) Beginning with fiscal year beginning on July 1, 2025, the department shall use any sales and use  
495 tax growth over sales and use tax collections during the 2025 fiscal year to fund projects to provide  
496 ingress and egress for a public transit hub, including construction of the public transit hub, in the  
497 Big Cottonwood Canyon area.  
498 ~~[(12)]~~ (13)  
499 (a) There is created in the Transportation Investment Fund of 2005 the Active Transportation  
500 Investment Fund.  
501 (b) The fund shall be funded by:  
502 (i) money deposited into the fund in accordance with Section 59-12-103;  
503 (ii) appropriations into the account by the Legislature; and  
504 (iii) donations or grants from public or private entities.  
505 (c)  
506 (i) The fund shall earn interest.  
507 (ii) All interest earned on fund money shall be deposited into the fund.  
508 (d) The executive director may only use fund money to pay the costs needed for:  
509 (i) the planning, design, construction, maintenance, reconstruction, or renovation of paved pedestrian or  
510 paved nonmotorized trail projects that:  
511 (A) are prioritized by the commission through the prioritization process for new transportation capacity  
projects adopted under Section 72-1-304;  
(B) serve a regional purpose; and

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(C) are part of an active transportation plan approved by the department or the plan described in Subsection [(12)(d)(ii)] (13)(d)(ii);

(ii) the development of a plan for a statewide network of paved pedestrian or paved nonmotorized trails that serve a regional purpose; and

(iii) the administration of the fund, including staff and overhead costs.

[(13)] (14)

(a) As used in this Subsection [(13)] (14), "commuter rail" means the same as that term is defined in Section 63N-3-602.

(b) There is created in the Transit Transportation Investment Fund the Commuter Rail Subaccount.

(c) The subaccount shall be funded by:

(i) contributions deposited into the subaccount in accordance with Section 59-12-103;

(ii) appropriations into the subaccount by the Legislature;

(iii) private contributions; and

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

(d)

(i) The subaccount shall earn interest.

(ii) All interest earned on money in the subaccount shall be deposited into the subaccount.

(e) As prioritized by the commission through the prioritization process adopted under Section 72-1-304 or as directed by the Legislature, the department may only use money from the subaccount for projects that improve the state's commuter rail infrastructure, including the building or improvement of grade-separated crossings between commuter rail lines and public highways.

(f) Appropriations made in accordance with this section are nonlapsing in accordance with Section 63J-1-602.1.

Section 4. Section **72-2-124** is amended to read:

**72-2-124. {(Effective 07/01/26)} Transportation Investment Fund of 2005.**

(1) There is created a capital projects fund entitled the Transportation Investment Fund of 2005.

(2) The fund consists of money generated from the following sources:

(a) any voluntary contributions received for the maintenance, construction, reconstruction, or renovation of state and federal highways;

(b) appropriations made to the fund by the Legislature;

(c) registration fees designated under Section 41-1a-1201;

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- 544 (d) the sales and use tax revenues deposited into the fund in accordance with Section 59-12-103;  
546 (e) revenues transferred to the fund in accordance with Section 72-2-106;  
547 (f) revenues transferred into the fund in accordance with Subsection 72-2-121(4)(l); and  
548 (g) revenue from bond proceeds described in Section 63B-34-201.  
549 (3)  
(a) The fund shall earn interest.  
550 (b) All interest earned on fund money shall be deposited into the fund.  
551 (4)  
(a) Except as provided in Subsection (4)(b), the executive director may only use fund money to pay:  
553 (i) the costs of maintenance, construction, reconstruction, or renovation to state and federal  
highways prioritized by the Transportation Commission through the prioritization process for  
new transportation capacity projects adopted under Section 72-1-304;  
557 (ii) the costs of maintenance, construction, reconstruction, or renovation to the highway projects  
described in Subsections 63B-18-401(2), (3), and (4);  
559 (iii) subject to Subsection (9), costs of corridor preservation, as that term is defined in Section  
72-5-401;  
561 (iv) principal, interest, and issuance costs of bonds authorized by Section 63B-18-401 minus  
the costs paid from the County of the First Class Highway Projects Fund in accordance with  
Subsection 72-2-121(4)(e);  
564 (v) for a fiscal year beginning on or after July 1, 2013, to transfer to the 2010 Salt Lake County  
Revenue Bond Sinking Fund created by Section 72-2-121.3 the amount certified by Salt Lake  
County in accordance with Subsection 72-2-121.3(4)(c) as necessary to pay the debt service on  
\$30,000,000 of the revenue bonds issued by Salt Lake County;  
569 (vi) principal, interest, and issuance costs of bonds authorized by Section 63B-16-101 for projects  
prioritized in accordance with Section 72-2-125;  
571 (vii) for fiscal year 2015-16 only, to transfer \$25,000,000 to the County of the First Class Highway  
Projects Fund created in Section 72-2-121 to be used for the purposes described in Section  
72-2-121;  
574 (viii) if a political subdivision provides a contribution equal to or greater than 40% of the  
costs needed for construction, reconstruction, or renovation of paved pedestrian or paved  
nonmotorized transportation for projects that:

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- 577 (A) mitigate traffic congestion on the state highway system;  
578 (B) are part of an active transportation plan approved by the department; and  
579 (C) are prioritized by the commission through the prioritization process for new transportation capacity  
projects adopted under Section 72-1-304;
- 581 (ix) \$705,000,000 for the costs of right-of-way acquisition, construction, reconstruction, or  
renovation of or improvement to the following projects:
- 583 (A) the connector road between Main Street and 1600 North in the city of Vineyard;  
585 (B) Geneva Road from University Parkway to 1800 South;  
586 (C) the SR-97 interchange at 5600 South on I-15;  
587 (D) subject to Subsection (4)(c), two lanes on U-111 from Herriman Parkway to South Jordan Parkway;  
589 (E) widening I-15 between mileposts 10 and 13 and the interchange at milepost 11;  
590 (F) improvements to 1600 North in Orem from 1200 West to State Street;  
591 (G) widening I-15 between mileposts 6 and 8;  
592 (H) widening 1600 South from Main Street in the city of Spanish Fork to SR-51;  
593 (I) widening US 6 from Sheep Creek to Mill Fork between mileposts 195 and 197 in Spanish Fork  
Canyon;
- 595 (J) I-15 northbound between mileposts 43 and 56;  
596 (K) a passing lane on SR-132 between mileposts 41.1 and 43.7 between mileposts 43 and 45.1;  
598 (L) east Zion SR-9 improvements;  
599 (M) Toquerville Parkway;  
600 (N) an environmental study on Foothill Boulevard in the city of Saratoga Springs;  
601 (O) using funds allocated in this Subsection (4)(a)(ix), and other sources of funds, for construction of an  
interchange on Bangerter Highway at 13400 South; and  
603 (P) an environmental impact study for Kimball Junction in Summit County;
- 604 (x) \$28,000,000 as pass-through funds, to be distributed as necessary to pay project costs based  
upon a statement of cash flow that the local jurisdiction where the project is located provides to  
the department demonstrating the need for money for the project, for the following projects in  
the following amounts:
- 608 (A) \$5,000,000 for Payson Main Street repair and replacement;  
609 (B) \$8,000,000 for a Bluffdale 14600 South railroad bypass;  
610 (C) \$5,000,000 for improvements to 4700 South in Taylorsville; and

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- 611 (D) \$10,000,000 for improvements to the west side frontage roads adjacent to U.S. 40 between mile  
markers 7 and 10;
- 613 (xi) \$13,000,000 as pass-through funds to Spanish Fork for the costs of right-of-way acquisition,  
construction, reconstruction, or renovation to connect Fingerhut Road over the railroad and to  
U.S. Highway 6;
- 616 (xii) for a fiscal year beginning on July 1, 2025, only, as pass-through funds from revenue deposited  
into the fund in accordance with Section 59-12-103, for the following projects:
- 619 (A) \$3,000,000 for the department to perform an environmental study for the I-15 Salem and Benjamin  
project; and
- 621 (B) \$2,000,000, as pass-through funds, to Kane County for the Coral Pink Sand Dunes Road project;  
and
- 623 (xiii) for a fiscal year beginning on July 1, 2025, up to \$300,000,000 for the costs of right-of-way  
acquisition and construction for improvements on SR-89 in a county of the first class.
- 626 (b) The executive director may use fund money to exchange for an equal or greater amount of federal  
transportation funds to be used as provided in Subsection (4)(a).
- 628 (c)
- (i) Construction related to the project described in Subsection (4)(a)(ix)(D) may not commence until  
a right-of-way not owned by a federal agency that is required for the realignment and extension of  
U-111, as described in the department's 2023 environmental study related to the project, is dedicated  
to the department.
- 632 (ii) Notwithstanding Subsection (4)(c)(i), if a right-of-way is not dedicated for the project as described  
in Subsection (4)(c)(i) on or before October 1, 2024, the department may proceed with the project,  
except that the project will be limited to two lanes on U-111 from Herriman Parkway to 11800  
South.
- 636 (5)
- (a) Except as provided in Subsection (5)(b), if the department receives a notice of ineligibility for a  
municipality as described in Subsection 10-21-202(8), the executive director may not program fund  
money to a project prioritized by the commission under Section 72-1-304, including fund money  
from the Transit Transportation Investment Fund, within the boundaries of the municipality until the  
department receives notification from the Housing and Community Development Division within

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the Department of Workforce Services that ineligibility under this Subsection (5) no longer applies to the municipality.

- (b) Within the boundaries of a municipality described in Subsection (5)(a), the executive director:
- (i) may program fund money in accordance with Subsection (4)(a) for a limited-access facility or interchange connecting limited-access facilities;
  - (ii) may not program fund money for the construction, reconstruction, or renovation of an interchange on a limited-access facility;
  - (iii) may program Transit Transportation Investment Fund money for a multi-community fixed guideway public transportation project; and
  - (iv) may not program Transit Transportation Investment Fund money for the construction, reconstruction, or renovation of a station that is part of a fixed guideway public transportation project.
- (c) Subsections (5)(a) and (b) do not apply to a project programmed by the executive director before July 1, 2022, for projects prioritized by the commission under Section 72-1-304.
- (6)
- (a) Except as provided in Subsection (6)(b), if the department receives a notice of ineligibility for a county as described in Subsection 17-80-202(8), the executive director may not program fund money to a project prioritized by the commission under Section 72-1-304, including fund money from the Transit Transportation Investment Fund, within the boundaries of the unincorporated area of the county until the department receives notification from the Housing and Community Development Division within the Department of Workforce Services that ineligibility under this Subsection (6) no longer applies to the county.
- (b) Within the boundaries of the unincorporated area of a county described in Subsection (6)(a), the executive director:
- (i) may program fund money in accordance with Subsection (4)(a) for a limited-access facility to a project prioritized by the commission under Section 72-1-304;
  - (ii) may not program fund money for the construction, reconstruction, or renovation of an interchange on a limited-access facility;
  - (iii) may program Transit Transportation Investment Fund money for a multi-community fixed guideway public transportation project; and

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(iv) may not program Transit Transportation Investment Fund money for the construction, reconstruction, or renovation of a station that is part of a fixed guideway public transportation project.

(c) Subsections (6)(a) and (b) do not apply to a project programmed by the executive director before July 1, 2022, for projects prioritized by the commission under Section 72-1-304.

(7)

(a) Before bonds authorized by Section 63B-18-401 or 63B-27-101 may be issued in any fiscal year, the department and the commission shall appear before the Executive Appropriations Committee of the Legislature and present the amount of bond proceeds that the department needs to provide funding for the projects identified in Subsections 63B-18-401(2), (3), and (4) or Subsection 63B-27-101(2) for the current or next fiscal year.

(b) The Executive Appropriations Committee of the Legislature shall review and comment on the amount of bond proceeds needed to fund the projects.

(8) The Division of Finance shall, from money deposited into the fund, transfer the amount of funds necessary to pay principal, interest, and issuance costs of bonds authorized by Section 63B-18-401 or 63B-27-101 in the current fiscal year to the appropriate debt service or sinking fund.

(9) The executive director may only use money in the fund for corridor preservation as described in Subsection (4)(a)(iii):

(a) if the project has been prioritized by the commission, including the use of fund money for corridor preservation; or

(b) for a project that has not been prioritized by the commission, if the commission:

(i) approves the use of fund money for the corridor preservation; and

(ii) finds that the use of fund money for corridor preservation will not result in any delay to a project that has been prioritized by the commission.

~~{(10)}~~

~~{(a) The executive director shall set aside \$2,000,000 each year from the Transportation Investment Fund of 2005 to be used for wildlife habitat connectivity and livestock protection projects.}~~

~~{(b) The executive director shall use 10% of the funds described in Subsection (10)(a) for livestock protection projects.}~~

~~{(c) In consultation with the Division of Wildlife Resources, the department shall recommend wildlife connectivity projects to the commission for prioritization.}~~

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- 708    ~~{(d) The department shall recommend livestock protection projects to the commission for prioritization~~  
      ~~based on needs and evaluation of problematic livestock incident areas.}~~
- 710    ~~{(e) The commission shall determine which projects recommended in Subsection (10)(c) and (d) to~~  
      ~~prioritize.}~~
- 712    ~~{(f) The executive director may recommend, and the commission may choose to retain funds described~~  
      ~~in Subsection (10)(a) from one year to combine with funds from another year for allocation to a~~  
      ~~larger, more impactful project, as determined by the commission.}~~
- 716    ~~{(10){}} {(11)}~~
- (a) There is created in the Transportation Investment Fund of 2005 the Transit Transportation  
          Investment Fund.
- 718    (b) The fund shall be funded by:
- 719    (i) contributions deposited into the fund in accordance with Section 59-12-103;
- 720    (ii) appropriations into the account by the Legislature;
- 721    (iii) deposits of sales and use tax increment related to a housing and transit reinvestment zone as  
       described in Section 63N-3-610;
- 723    (iv) transfers of local option sales and use tax revenue as described in Subsection 59-12-2220(11)(b) or  
       (c);
- 725    (v) private contributions; and
- 726    (vi) donations or grants from public or private entities.
- 727    (c)
- (i) The fund shall earn interest.
- 728    (ii) All interest earned on fund money shall be deposited into the fund.
- 729    (d) Subject to Subsection ~~{(10)(e){}} {(11)(e)}~~, the commission may prioritize money from the fund:
- 731    (i) for public transit capital development of new capacity projects and fixed guideway capital  
       development projects to be used as prioritized by the commission through the prioritization process  
       adopted under Section 72-1-304;
- 734    (ii) to the department for oversight of a fixed guideway capital development project for which the  
       department has responsibility; or
- 736    (iii) up to \$500,000 per year, to be used for a public transit study.
- 737    (e)



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- (i) Subject to Subsections ~~{(10)(g)}~~ {(11)(g)}, (h), and (i), the commission may only prioritize money from the fund for a public transit capital development project or pedestrian or nonmotorized transportation project that provides connection to the public transit system if the public transit district or political subdivision provides funds of equal to or greater than 30% of the costs needed for the project.
- 742 (ii) A public transit district or political subdivision may use money derived from a loan granted in accordance with Part 2, State Infrastructure Bank Fund, to provide all or part of the 30% requirement described in Subsection ~~{(10)(e)(i)}~~ {(11)(e)(i)} if:
- 745 (A) the loan is approved by the commission as required in Part 2, State Infrastructure Bank Fund; and
- 747 (B) the proposed capital project has been prioritized by the commission pursuant to Section 72-1-303.
- 749 (f) Before July 1, 2022, the department and a large public transit district shall enter into an agreement for a large public transit district to pay the department \$5,000,000 per year for 15 years to be used to facilitate the purchase of zero emissions or low emissions rail engines and trainsets for regional public transit rail systems.
- 753 (g) For any revenue transferred into the fund in accordance with Subsection 59-12-2220(11)(b):
- 755 (i) the commission may prioritize money from the fund for public transit projects, operations, or maintenance within the county of the first class; and
- 757 (ii) Subsection ~~{(10)(e)}~~ {(11)(e)} does not apply.
- 758 (h) For any revenue transferred into the fund in accordance with Subsection 59-12-2220(11)(c):
- 760 (i) the commission may prioritize public transit projects, operations, or maintenance in the county from which the revenue was generated; and
- 762 (ii) Subsection ~~{(10)(e)}~~ {(11)(e)} does not apply.
- 763 (i) The requirement to provide funds equal to or greater than 30% of the costs needed for the project described in Subsection ~~{(10)(e)}~~ {(11)(e)} does not apply to a public transit capital development project or pedestrian or nonmotorized transportation project that the department proposes.
- 767 (j) In accordance with Part 4, Public Transit Innovation Grants, the commission may prioritize money from the fund for public transit innovation grants, as defined in Section 72-2-401, for public transit capital development projects requested by a political subdivision within a public transit district.
- 771 ~~{(11)}~~ {(12)}
- (a) There is created in the Transportation Investment Fund of 2005 the Cottonwood Canyons Transportation Investment Fund.

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- 773 (b) The fund shall be funded by:
- 774 (i) money deposited into the fund in accordance with Section 59-12-103;
- 775 (ii) appropriations into the account by the Legislature;
- 776 (iii) private contributions; and
- 777 (iv) donations or grants from public or private entities.
- 778 (c)
- (i) The fund shall earn interest.
- 779 (ii) All interest earned on fund money shall be deposited into the fund.
- 780 (d) The Legislature may appropriate money from the fund for public transit or transportation projects in the Cottonwood Canyons of Salt Lake County.
- 782 (e) The department may use up to 2% of the revenue deposited into the account under Subsection 59-12-103(4)(f) to contract with local governments as necessary for public safety enforcement related to the Cottonwood Canyons of Salt Lake County.
- 785 (f) Beginning with fiscal year beginning on July 1, 2025, the department shall use any sales and use tax growth over sales and use tax collections during the 2025 fiscal year to fund projects to provide ingress and egress for a public transit hub, including construction of the public transit hub, in the Big Cottonwood Canyon area.
- 789 ~~{(12){}}~~ ~~{(13)}~~
- (a) There is created in the Transportation Investment Fund of 2005 the Active Transportation Investment Fund.
- 791 (b) The fund shall be funded by:
- 792 (i) money deposited into the fund in accordance with Section 59-12-103;
- 793 (ii) appropriations into the account by the Legislature; and
- 794 (iii) donations or grants from public or private entities.
- 795 (c)
- (i) The fund shall earn interest.
- 796 (ii) All interest earned on fund money shall be deposited into the fund.
- 797 (d) The executive director may only use fund money to pay the costs needed for:
- 798 (i) the planning, design, construction, maintenance, reconstruction, or renovation of paved pedestrian or paved nonmotorized trail projects that:
- 800

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

(B) serve a regional purpose; and

(C) are part of an active transportation plan approved by the department or the plan described in Subsection ~~{(12)(d)(ii)}~~ ~~{(13)(d)(ii)}~~;

(ii) the development of a plan for a statewide network of paved pedestrian or paved nonmotorized trails that serve a regional purpose; and

(iii) the administration of the fund, including staff and overhead costs.

~~{(13)}~~ ~~{(14)}~~

(a) As used in this Subsection ~~{(13)}~~ ~~{(14)}~~, "commuter rail" means the same as that term is defined in Section 63N-3-602.

(b) There is created in the Transit Transportation Investment Fund the Commuter Rail Subaccount.

(c) The subaccount shall be funded by:

(i) contributions deposited into the subaccount in accordance with Section 59-12-103;

(ii) appropriations into the subaccount by the Legislature;

(iii) private contributions; and

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

(d)

(i) The subaccount shall earn interest.

(ii) All interest earned on money in the subaccount shall be deposited into the subaccount.

(e) As prioritized by the commission through the prioritization process adopted under Section 72-1-304 or as directed by the Legislature, the department may only use money from the subaccount for projects that improve the state's commuter rail infrastructure, including the building or improvement of grade-separated crossings between commuter rail lines and public highways.

(f) Appropriations made in accordance with this section are nonlapsing in accordance with Section 63J-1-602.1.

(14)

(a) There is created in the Transportation Investment Fund of 2005 the Wildlife Crossing Account.

(b)

(i) The account shall be funded by:

(A) contributions deposited into the account in accordance with Section 59-12-103;

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- 870 (B) appropriations by the Legislature;  
871 (C) donations described in Sections 41-1a-230.1 and 23A-3-217; and  
872 (D) private contributions.
- 873 (ii) The account shall earn interest.  
874 (iii) All interest earned on money in the account shall be deposited into the account.  
875 (c)
- (i) The department may use money in the account for wildlife crossing and connectivity projects  
including:
- 877 (A) wildlife overpasses;  
878 (B) wildlife underpasses;  
879 (C) directional fencing and escape ramps;  
880 (D) associated habitat-connectivity mitigation structures and technology, including wildlife-friendly  
fencing, cattle guards, and fence modifications that improve wildlife movement and habitat  
connectivity and reduce wildlife-vehicle collisions;
- 884 (E) fencing, cattle guards, and other infrastructure to promote traffic and livestock safety;  
886 (F) culvert replacement, retrofit, or modification projects designed to improve aquatic organism  
passage, fish passage, and stream connectivity, including projects that restore natural hydrology  
and reduce barriers created by transportation infrastructure;
- 890 (G) wildlife-movement and habitat-connectivity planning, including mapping, research, monitoring,  
and statewide connectivity analyses; and
- 892 (H) protection projects related to livestock and traffic interactions.
- 893 (ii) The department shall use 10% of the money in the account for livestock-related safety projects.  
895 (d) In consultation with the Division of Wildlife Resources and relevant stakeholders, the department  
shall recommend wildlife connectivity projects to the commission for prioritization.
- 898 (e) The department shall recommend livestock protection projects to the commission for prioritization  
based on needs and evaluation of problematic livestock incident areas.
- 900 (f) The commission shall determine which projects to prioritize based on the recommendations  
described in Subsections (14)(d) and (e).
- 902 (g) The executive director may recommend and the commission may choose to retain money in the  
account from one year to combine with funds from another year for allocation to a larger, more  
impactful project, as determined by the commission.

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905           Section 5. **Effective date.**

Effective Date.

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

829       {~~(2) {The actions affecting Section 72-2-124 (Effective 07/01/26) take effect on July 1, 2026.}~~}

2-6-26 9:09 AM