



# SB0285 compared with SB0285S01

17 Utah Code Sections Affected:

18 AMENDS:

16 ~~{59-12-103, as last amended by Laws of Utah 2025, Chapter 285}~~

19 63J-1-602.1, as last amended by Laws of Utah 2025, First Special Session, Chapter 9

20 ENACTS:

21 **53H-4-214**, Utah Code Annotated 1953

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

24 Section 1. Section 1 is enacted to read:

25 **53H-4-214. Uninsured Children Dental Care Restricted Account.**

26 (1) There is created a restricted account within the General Fund known as the "Uninsured Children  
27 Dental Care Restricted Account."

28 (2) The Division of Finance shall annually transfer \$5,000,000 from the General Fund to the Uninsured  
29 Children Dental Care Restricted Account.

25 (2){(3)} The Uninsured Children Dental Care Restricted Account shall consist of:

26 (a) appropriations from the Legislature;

27 ~~{(b) {the revenue deposited in accordance with Section 59-12-103;}}~~

28 (c){(b)} private donations; and

29 (d){(c)} interest earned on the money in the account.

34 (4)

(a) Funds appropriated in fiscal year 2027-28 are nonlapsing.

35 (b) Beginning in fiscal year 2028-29, funds in excess of \$200,000 shall lapse to the General Fund.

30 (3){(5)} ~~{Upon appropriation, the}~~ The University of Utah School of Dentistry's Oral Health  
31 Assistance Program shall use the funds to provide dental care for uninsured children in each county.

32 ~~{Section 2. Section 59-12-103 is amended to read: }~~

33 **59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use tax**  
34 **revenue.**

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

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

38 (b) amounts paid for:

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- 39 (i) telecommunications service, other than mobile telecommunications service, that originates and  
terminates within the boundaries of this state;
- 41 (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
- 44 (iii) an ancillary service associated with a:
- 45 (A) telecommunications service described in Subsection (1)(b)(i); or
- 46 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- 47 (c) sales of the following for commercial use:
- 48 (i) gas;
- 49 (ii) electricity;
- 50 (iii) heat;
- 51 (iv) coal;
- 52 (v) fuel oil; or
- 53 (vi) other fuels;
- 54 (d) sales of the following for residential use:
- 55 (i) gas;
- 56 (ii) electricity;
- 57 (iii) heat;
- 58 (iv) coal;
- 59 (v) fuel oil; or
- 60 (vi) other fuels;
- 61 (e) sales of prepared food;
- 62 (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;

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- 72 (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:
- 75 (i) the tangible personal property; and
- 76 (ii) parts used in the repairs or renovations of the tangible personal property described in Subsection (1)  
(g)(i), regardless of whether:
- 78 (A) any parts are actually used in the repairs or renovations of that tangible personal property; or
- 80 (B) the particular parts used in the repairs or renovations of that tangible personal property are exempt  
from a tax under this chapter;
- 82 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for assisted cleaning or  
washing of tangible personal property;
- 84 (i) amounts paid or charged for short-term rentals of tourist home, hotel, motel, or trailer court  
accommodations and services;
- 86 (j) amounts paid or charged for laundry or dry cleaning services;
- 87 (k) amounts paid or charged for leases or rentals of tangible personal property if within this state the  
tangible personal property is:
- 89 (i) stored;
- 90 (ii) used; or
- 91 (iii) otherwise consumed;
- 92 (l) amounts paid or charged for tangible personal property if within this state the tangible personal  
property is:
- 94 (i) stored;
- 95 (ii) used; or
- 96 (iii) consumed;
- 97 (m) amounts paid or charged for a sale:
- 98 (i)
- (A) of a product transferred electronically; or
- 99 (B) of a repair or renovation of a product transferred electronically; and
- 100 (ii) regardless of whether the sale provides:
- 101 (A) a right of permanent use of the product; or
- 102 (B) a right to use the product that is less than a permanent use, including a right:
- 103 (I) for a definite or specified length of time; and

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- 104 (II) that terminates upon the occurrence of a condition; and
- 105 (n) sales of leased tangible personal property from the lessor to the lessee made in the state.
- 107 (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:
- 109 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
- 110 (A) 4.70%;
- 111 (B) the rate specified in Subsection (6)(a); and
- 112 (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
- 117 (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.
- 119 (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:
- 122 (i) a state tax imposed on the transaction at a tax rate of 2%; and
- 123 (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.
- 125 (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:
- 127 (i) a state tax imposed on the amounts paid or charged for food and food ingredients at a tax rate of 1.75%; and
- 129 (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.
- 132 (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).
- 136 (e)
- (i)

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- 141 (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.
- 144 (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.
- 147 (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.
- 151 (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.
- 152 (ii) A tax imposed under Subsection (2)(a)(i)(C) or (2)(a)(ii) applies to car sharing.
- 152 (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).
- 155 (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.
- 160 (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.
- 164 (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.
- 166 (vi) A car-sharing program shall:
- 167 (A) retain tax information for each car-sharing program transaction; and
- 168 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at the  
commission's request.
- 170 (f)

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- (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:
- 173 (A) the tax rates described in Subsection (2)(a)(i); and  
174 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates described in Subsection (2)(a)(ii).
- 176 (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.
- 181 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled transaction described in Subsection (2)(f)(i) or (ii):
- 183 (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:
- 188 (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
- 192 (II) state or federal law provides otherwise; or
- 193 (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:
- 197 (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
- 201 (II) state or federal law provides otherwise.
- 202 (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.
- 205 (g)

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- (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:
- 212 (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
- 215 (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.
- 218 (ii) A purchaser and a seller may correct the taxability of a transaction if:
- 219 (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
- 223 (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.
- 226 (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.
- 229 (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:
- 233 (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
- 236 (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.

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- 240 (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.
- 243 (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:
- 245 (i) Subsection (2)(a)(i)(A);
- 246 (ii) Subsection (2)(a)(i)(B);
- 247 (iii) Subsection (2)(b)(i);
- 248 (iv) Subsection (2)(c)(i); or
- 249 (v) Subsection (2)(f)(i)(A).
- 250 (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:
- 254 (A) Subsection (2)(a)(i)(A);
- 255 (B) Subsection (2)(a)(i)(B);
- 256 (C) Subsection (2)(b)(i);
- 257 (D) Subsection (2)(c)(i); or
- 258 (E) Subsection (2)(f)(i)(A).
- 259 (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:
- 262 (A) Subsection (2)(a)(i)(A);
- 263 (B) Subsection (2)(a)(i)(B);
- 264 (C) Subsection (2)(b)(i);
- 265 (D) Subsection (2)(c)(i); or
- 266 (E) Subsection (2)(f)(i)(A).
- 267 (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:

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- 270 (A) on the first day of a calendar quarter; and  
271 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.
- 273 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:
- 274 (A) Subsection (2)(a)(i)(A);  
275 (B) Subsection (2)(a)(i)(B);  
276 (C) Subsection (2)(b)(i);  
277 (D) Subsection (2)(c)(i); or  
278 (E) Subsection (2)(f)(i)(A).
- 279 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission  
may by rule define the term "catalogue sale."
- 281 (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.
- 285 (ii) Subsection (2)(l)(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:
- 288 (A) a commercial use;  
289 (B) an industrial use; or  
290 (C) a residential use.
- 291 (3)
- (a) The commission shall deposit the following state taxes into the General Fund:
- 292 (i) the tax imposed by Subsection (2)(a)(i)(A);  
293 (ii) the tax imposed by Subsection (2)(b)(i);  
294 (iii) the tax imposed by Subsection (2)(c)(i);  
295 (iv) the tax imposed by Subsection (2)(d); and  
296 (v) the tax imposed by Subsection (2)(f)(i)(A).
- 297 (b) The commission shall distribute the following local taxes to a county, city, or town as provided in  
this chapter:
- 299 (i) the tax imposed by Subsection (2)(a)(ii);  
300 (ii) the tax imposed by Subsection (2)(b)(ii);  
301 (iii) the tax imposed by Subsection (2)(c)(ii); and

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- 302 (iv) the tax imposed by Subsection (2)(f)(i)(B).  
303 (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:
- 306 (i) Subsection (2)(a)(i)(A);  
307 (ii) Subsection (2)(b)(i);  
308 (iii) Subsection (2)(c)(i); and  
309 (iv) Subsection (2)(f)(i)(A).
- 310 (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.
- 313 (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 Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:
- 317 (i) preconstruction costs:  
318 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 26, Bear River Development Act; and  
320 (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;
- 322 (ii) the cost of employing a civil engineer to oversee any project authorized by Title 73, Chapter 26, Bear River Development Act;  
324 (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  
327 (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).
- 330 (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.
- 332 (e)

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- (i) Subject to ~~[Subsection]~~ Subsections (4)(e)(ii) through (iv), 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.
- 335 (ii) The commission shall annually reduce the deposit described in Subsection (4)(e)(i) by the sum of:  
337 (A) \$1,813,400;  
338 (B) the earmark described in Subsection (5)(c); and  
339 (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.
- 342 (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.
- 344 (iv) For a fiscal year beginning on or after July 1, 2026, the commission shall:  
345 (A) reduce the deposit described in Subsection (4)(e)(i) by the lesser of 0.5% of the revenue described in Subsection (4)(a) or \$5,000,000; and  
347 (B) deposit the amount described in Subsection (4)(e)(iv)(A) into the Uninsured Children Dental Care Restricted Account created in Section 53H-4-214.
- 349 (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.
- 352 (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.
- 354 (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:  
357 (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  
360 (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.
- 363 (5)  
(a) Notwithstanding Subsection (3)(a), each fiscal year the commission shall make the deposits described in this Subsection (5).

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- 365 (b)
- (i)
- (A) The commission shall deposit \$500,000 to the Department of Natural Resources to be used for watershed rehabilitation or restoration.
- 367 (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.
- 370 (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.
- 373 (iii) The commission shall deposit \$525,000 into the Division of Conservation created in Section 4-46-401 to implement water related programs.
- 375 (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:
- 378 (A) for the uses allowed of the Water Resources Conservation and Development Fund under Section 73-10-24;
- 380 (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 as to enable local and state resource managers to plan for and accommodate growth in water use without jeopardizing the resource;
- 386 (C) to fund state required dam safety improvements; and
- 387 (D) to protect the state's interest in interstate water compact allocations, including the hiring of technical and legal staff.
- 389 (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.
- 392 (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:
- 395 (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;
- 398 (B) develop underground sources of water, including springs and wells; and
- 399 (C) develop surface water sources.

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- 400 (vii) The commission shall deposit \$2,450,000 to the Division of Wildlife Resources to:
- 402 (A) implement the measures described in Subsections 23A-3-214(3)(a) through (d) to protect sensitive  
plant and animal species; or
- 404 (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.
- 408 (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.
- 413 (ix) At the end of each fiscal year, any unexpended amounts described in Subsections (5)(b)(vii)(A) and  
(B) shall lapse:
- 415 (A) 50% into the Water Resources Conservation and Development Fund created in Section 73-10-24;
- 417 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
- 419 (C) 25% into the Drinking Water Loan Program Subaccount created in Section 73-10c-5.
- 421 (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.
- 424 (xi) At the end of each fiscal year, any unexpended amounts described in Subsection (5)(b)(x) shall  
lapse:
- 426 (A) 50% into the Water Resources Conservation and Development Fund created in Section 73-10-24;
- 428 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
- 430 (C) 25% into the Drinking Water Loan Program Subaccount created in Section 73-10c-5.
- 432 (c) The commission shall deposit \$45,000,000 into the Active Transportation Investment Fund created  
in Section 72-2-124.
- 434 (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.
- 436 (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.
- 440 (6)
- (a) The rate specified in this Subsection (6) is 0.15%.

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- 441 (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.
- 446 (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%~~] 14.5% 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.
- 455 (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  
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~~] in accordance with Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.
- 468 (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.
- 473 (9)
- (a) As used in this Subsection (9):

## SB0285 compared with SB0285S01

- 474 (i) "Additional land" means point of the mountain state land described in Subsection 11-59-102(6)  
475 (b) that the point of the mountain authority acquires after the point of the mountain authority  
476 provides the commission a map under Subsection (9)(c).
- 477 (ii) "Point of the mountain authority" means the Point of the Mountain State Land Authority,  
478 created in Section 11-59-201.
- 479 (iii) "Point of the mountain state land" means the same as that term is defined in Section 11-59-102.
- 481 (b) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13), the  
482 commission shall distribute to the point of the mountain authority 50% of the revenue from the  
483 sales and use tax imposed by Subsection (2)(a)(i)(A), on transactions occurring on the point of the  
484 mountain state land.
- 485 (c) The distribution under Subsection (9)(b) shall begin the next calendar quarter that begins at least 90  
486 days after the point of the mountain authority provides the commission a map that:
- 488 (i) accurately describes the point of the mountain state land; and  
489 (ii) the point of the mountain authority certifies as accurate.
- 490 (d) A distribution under Subsection (9)(b) with respect to additional land shall begin the next  
491 calendar quarter that begins at least 90 days after the point of the mountain authority provides the  
492 commission a map of point of the mountain state land that:
- 493 (i) accurately describes the point of the mountain state land, including the additional land; and  
494 (ii) the point of the mountain authority certifies as accurate.
- 496 (e)
- 497 (i) Upon the payment in full of bonds secured by the sales and use tax revenue distributed to the  
498 point of the mountain authority under Subsection (9)(b), the point of the mountain authority shall  
499 immediately notify the commission in writing that the bonds are paid in full.
- 500 (ii) The commission shall discontinue distributions of sales and use tax revenue under Subsection  
501 (9)(b) at the beginning of the calendar quarter that begins at least 90 days after the date that the  
502 commission receives the written notice under Subsection (9)(e)(i).
- 504 (10) Notwithstanding Subsection (3)(a), the amount of state sales tax revenues described in Section  
505 63N-2-503.5 is deposited into the Convention Incentive Fund created in Section 63N-2-503.5.
- 507 (11)
- 508 (a) As used in this Subsection (11):
- 509 (i) "Applicable percentage" means:

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- 509 (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);
- 514 (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
- 518 (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).
- 522 (ii) "Qualified development zone" means:
- 523 (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;
- 526 (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
- 529 (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.
- 532 (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.
- 535 (b) Revenue generated from the applicable percentage by a Schedule J sale within a qualified development zone shall be deposited into the General Fund.
- 537 (12)
- (a) As used in Subsections (12) and (13):
- 538 (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).
- 544 (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.

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- 547 (iii) "Qualifying construction materials" means construction materials that are:  
548 (A) delivered to a delivery outlet within a qualified development zone; and  
549 (B) intended to be permanently attached to real property within the qualified development zone.  
551 (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:  
554 (i) establishes a delivery outlet with the commission within the qualified development zone;  
556 (ii) reports the sales of the construction materials to the delivery outlet described in Subsection (12)(b)  
(i); and  
558 (iii) does not report the sales of the construction materials on a simplified electronic return.  
560 (c) For the purposes of Subsection (12)(b), the product is equal to:  
561 (i) the sales price or purchase price of the qualifying construction materials; and  
562 (ii) the applicable percentage.  
563 (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.  
566 (b) Revenue generated from the applicable percentage by a Schedule J sale within a qualified  
development zone shall be distributed into the General Fund.

39 Section 2. Section 63J-1-602.1 is amended to read:

40 **63J-1-602.1. List of nonlapsing appropriations from accounts and funds.**

Appropriations made from the following accounts or funds are nonlapsing:

- 42 (1) The Native American Repatriation Restricted Account created in Section 9-9-407.  
43 (2) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission, as provided  
under Title 9, Chapter 23, Pete Suazo Utah Athletic Commission Act.  
45 (3) Funds collected for directing and administering the C-PACE district created in Section 11-42a-106.  
47 (4) Money received by the Utah Inland Port Authority, as provided in Section 11-58-105.  
48 (5) The Commerce Electronic Payment Fee Restricted Account created in Section 13-1-17.  
49 (6) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in Section 19-2a-106.  
51 (7) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in Section  
19-5-126.

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- (8) State funds for matching federal funds in the Children's Health Insurance Program as provided in Section 26B-3-906.
- 55 (9) Funds collected from the program fund for local health department expenses incurred in responding to a local health emergency under Section 26B-7-111.
- 57 (10) The Technology Development Restricted Account created in Section 31A-3-104.
- 58 (11) The Criminal Background Check Restricted Account created in Section 31A-3-105.
- 59 (12) The Captive Insurance Restricted Account created in Section 31A-3-304, except to the extent that Section 31A-3-304 makes the money received under that section free revenue.
- 61 (13) The Title Licensee Enforcement Restricted Account created in Section 31A-23a-415.
- 62 (14) The Health Insurance Actuarial Review Restricted Account created in Section 31A-30-115.
- 64 (15) The State Mandated Insurer Payments Restricted Account created in Section 31A-30-118.
- 66 (16) The Insurance Fraud Investigation Restricted Account created in Section 31A-31-108.
- 67 (17) The Underage Drinking Prevention Media and Education Campaign Restricted Account created in Section 32B-2-306.
- 69 (18) The School Readiness Restricted Account created in Section 35A-15-203.
- 70 (19) Money received by the Utah State Office of Rehabilitation for the sale of certain products or services, as provided in Section 35A-13-202.
- 72 (20) The Property Loss Related to Homelessness Compensation Enterprise Fund created in Section 35A-16-212.
- 74 (21) The Homeless Shelter Cities Mitigation Restricted Account created in Section 35A-16-402.
- 76 (22) The Oil and Gas Administrative Penalties Account created in Section 40-6-11.
- 77 (23) The Oil and Gas Conservation Account created in Section 40-6-14.5.
- 78 (24) The Division of Oil, Gas, and Mining Restricted account created in Section 40-6-23.
- 79 (25) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to the Motor Vehicle Division.
- 81 (26) The License Plate Restricted Account created by Section 41-1a-122.
- 82 (27) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account created by Section 41-3-110 to the State Tax Commission.
- 84 (28) The State Disaster Recovery Restricted Account to the Division of Emergency Management, as provided in Section 53-2a-603.

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- (29) The Disaster Response, Recovery, and Mitigation Restricted Account created in Section 53-2a-1302.
- 88 (30) The Emergency Medical Services Critical Needs Account created in Section 53-2d-110.
- 89 (31) The Department of Public Safety Restricted Account to the Department of Public Safety, as provided in Section 53-3-106.
- 91 (32) The Utah Highway Patrol Aero Bureau Restricted Account created in Section 53-8-303.
- 92 (33) The DNA Specimen Restricted Account created in Section 53-10-407.
- 93 (34) The Technical Colleges Capital Projects Fund created in Section 53H-9-605.
- 94 (35) The Higher Education Capital Projects Fund created in Section 53H-9-502.
- 95 (36) A certain portion of money collected for administrative costs under the School Institutional Trust Lands Management Act, as provided under Section 53C-3-202.
- 97 (37) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5, subject to Subsection 54-5-1.5(4)(d).
- 99 (38) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-3a-105.
- 101 (39) Certain fines collected by the Division of Professional Licensing for violation of unlawful or unprofessional conduct that are used for education and enforcement purposes, as provided in Section 58-17b-505.
- 104 (40) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-22-104.
- 106 (41) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-55-106.
- 108 (42) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-56-3.5.
- 110 (43) Certain fines collected by the Division of Professional Licensing for use in education and enforcement of the Security Personnel Licensing Act, as provided in Section 58-63-103.
- 113 (44) The Relative Value Study Restricted Account created in Section 59-9-105.
- 114 (45) The Cigarette Tax Restricted Account created in Section 59-14-204.
- 115 (46) Funds paid to the Division of Real Estate for the cost of a criminal background check for a mortgage loan license, as provided in Section 61-2c-202.

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- (47) Funds paid to the Division of Real Estate for the cost of a criminal background check for principal broker, associate broker, and sales agent licenses, as provided in Section 61-2f-204.
- 120 (48) Certain funds donated to the Department of Health and Human Services, as provided in Section 26B-1-202.
- 122 (49) Certain funds donated to the Division of Child and Family Services, as provided in Section 80-2-404.
- 124 (50) Funds collected by the Office of Administrative Rules for publishing, as provided in Section 63G-3-402.
- 126 (51) The Immigration Act Restricted Account created in Section 63G-12-103.
- 127 (52) Money received by the military installation development authority, as provided in Section 63H-1-504.
- 129 (53) The Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304.
- 130 (54) The Utah Statewide Radio System Restricted Account created in Section 63H-7a-403.
- 131 (55) The Utah Capital Investment Restricted Account created in Section 63N-6-204.
- 132 (56) The Motion Picture Incentive Account created in Section 63N-8-103.
- 133 (57) Funds collected by the housing of state probationary inmates or state parole inmates, as provided in Subsection 64-13e-104(2).
- 135 (58) Certain forestry and fire control funds utilized by the Division of Forestry, Fire, and State Lands, as provided in Section 65A-8-103.
- 137 (59) The following funds or accounts created in Section 72-2-124:
- 138 (a) Transportation Investment Fund of 2005;
- 139 (b) Transit Transportation Investment Fund;
- 140 (c) Cottonwood Canyons Transportation Investment Fund;
- 141 (d) Active Transportation Investment Fund; and
- 142 (e) Commuter Rail Subaccount.
- 143 (60) The Amusement Ride Safety Restricted Account, as provided in Section 72-16-204.
- 144 (61) Certain funds received by the Office of the State Engineer for well drilling fines or bonds, as provided in Section 73-3-25.
- 146 (62) The Water Resources Conservation and Development Fund, as provided in Section 73-23-2.
- 148 (63) Award money under the State Asset Forfeiture Grant Program, as provided under Section 77-11b-403.

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- 150 (64) Funds donated or paid to a juvenile court by private sources, as provided in Subsection  
78A-6-203(1)(c).
- 152 (65) Fees for certificate of admission created under Section 78A-9-102.
- 153 (66) Funds collected for adoption document access as provided in Sections 81-13-103, 81-13-504, and  
81-13-505.
- 155 (67) Funds collected for indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent  
Defense Commission.
- 157 (68) The Utah Geological Survey Restricted Account created in Section 79-3-403.
- 158 (69) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State Park, and Green  
River State Park, as provided under Section 79-4-403.
- 160 (70) Certain funds received by the Division of State Parks from the sale or disposal of buffalo, as  
provided under Section 79-4-1001.
- 162 (71) Funds appropriated to the Uninsured Children Dental Care Restricted Account, except as described  
in Section 53H-4-214.

164 Section . **FY 2027 Appropriations.**

165 The following sums of money are appropriated for the fiscal year beginning July 1,  
166 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for  
167 fiscal year 2027.

168 Subsection 3(a). **Operating and Capital Budgets**

169 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the  
170 Legislature appropriates the following sums of money from the funds or accounts indicated for  
171 the use and support of the government of the state of Utah.

172 To University of Utah - School of Dentistry

173 5,000,000

174 Schedule of Programs:

175 5,000,000

176 Subsection 3(b). **Restricted Fund and Account Transfers**

177 The Legislature authorizes the State Division of Finance to transfer the following  
178 amounts between the following funds or accounts as indicated. Expenditures and outlays from  
179 the funds to which the money is transferred must be authorized by an appropriation.

180 To Uninsured Children Dental Care Restricted Account

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|     |                       |           |
|-----|-----------------------|-----------|
| 181 |                       | 5,000,000 |
| 182 | Schedule of Programs: |           |
| 183 |                       | 5,000,000 |

185 Section 4. **Effective date.**

Effective Date.

This bill takes effect on July 1, 2026.

2-24-26 8:48 AM