

Scott H. Chew proposes the following substitute bill:

Wildlife Crossing Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Scott H. Chew

Senate Sponsor:

LONG TITLE

General Description:

This bill creates an account and provides funding for wildlife connectivity and livestock protection projects.

Highlighted Provisions:

This bill:

- creates the Wildlife Crossing Account in the Transportation Investment Fund of 2005 for projects that improve wildlife safety and connectivity and livestock safety;
- creates an earmark for sales and use tax revenue to be deposited into the account;
- defines allowed uses of money in the account;
- directs the Department of Transportation, in consultation with the Division of Wildlife Resources and stakeholders, to recommend projects to the Transportation Commission for prioritization;
- creates the option for applicants for a vehicle registration or hunting and other licenses to make a voluntary contribution to support wildlife connectivity; and
- makes technical changes.

Money Appropriated in this Bill:

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

72-2-124, as last amended by Laws of Utah 2025, First Special Session, Chapter 15

ENACTS:

23A-3-217, Utah Code Annotated 1953

29 **41-1a-230.1**, Utah Code Annotated 1953

30
31 *Be it enacted by the Legislature of the state of Utah:*

32 Section 1. Section **23A-3-217** is enacted to read:

33 **23A-3-217 . Voluntary contribution for wildlife crossings.**

- 34 (1) An individual who applies for a license described in Chapter 4, Licenses, Permits,
35 Certificates of Registration, and Tags, may designate a voluntary contribution of \$1 for
36 wildlife crossing construction and related activities.
- 37 (2) This contribution shall be:
- 38 (a) collected by the division;
- 39 (b) treated as a voluntary contribution to wildlife crossing construction and not a license
40 fee; and
- 41 (c) transferred to the Wildlife Crossing Account created in Subsection 72-2-124(14), less
42 actual administrative costs associated with collecting and transferring the
43 contributions.

44 Section 2. Section **41-1a-230.1** is enacted to read:

45 **41-1a-230.1 . Registration checkoff for wildlife crossings.**

- 46 (1) A person who applies for a motor vehicle registration or registration renewal may
47 designate a voluntary contribution of \$1 for wildlife crossing construction and related
48 activities.
- 49 (2) This contribution shall be:
- 50 (a) collected by the division;
- 51 (b) treated as a voluntary contribution to wildlife crossing construction and not as a
52 motor vehicle registration fee; and
- 53 (c) transferred to the Wildlife Crossing Account created in Subsection 72-2-124(14), less
54 actual administrative costs associated with collecting and transferring the
55 contributions.

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

57 **59-12-103 . Sales and use tax base -- Rates -- Effective dates -- Use of sales and**
58 **use tax revenue.**

- 59 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or sales
60 price for amounts paid or charged for the following transactions:
- 61 (a) retail sales of tangible personal property made within the state;
- 62 (b) amounts paid for:

- 63 (i) telecommunications service, other than mobile telecommunications service, that
64 originates and terminates within the boundaries of this state;
- 65 (ii) mobile telecommunications service that originates and terminates within the
66 boundaries of one state only to the extent permitted by the Mobile
67 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
- 68 (iii) an ancillary service associated with a:
- 69 (A) telecommunications service described in Subsection (1)(b)(i); or
70 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- 71 (c) sales of the following for commercial use:
- 72 (i) gas;
73 (ii) electricity;
74 (iii) heat;
75 (iv) coal;
76 (v) fuel oil; or
77 (vi) other fuels;
- 78 (d) sales of the following for residential use:
- 79 (i) gas;
80 (ii) electricity;
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
87 user fees for theaters, movies, operas, museums, planetariums, shows of any type or
88 nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses,
89 menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling
90 matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling
91 lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts,
92 ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides,
93 river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or
94 any other amusement, entertainment, recreation, exhibition, cultural, or athletic
95 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:

(i) the tangible personal property; and

(ii) parts used in the repairs or renovations of the tangible personal property described in Subsection (1)(g)(i), regardless of whether:

(A) any parts are actually used in the repairs or renovations of that tangible personal property; or

(B) the particular parts used in the repairs or renovations of that tangible personal property are exempt from a tax under this chapter;

(h) except as provided in Subsection 59-12-104(7), amounts paid or charged for assisted cleaning or washing of tangible personal property;

(i) amounts paid or charged for short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;

(j) amounts paid or charged for laundry or dry cleaning services;

(k) amounts paid or charged for leases or rentals of tangible personal property if within this state the tangible personal property is:

(i) stored;

(ii) used; or

(iii) otherwise consumed;

(l) amounts paid or charged for tangible personal property if within this state the tangible personal property is:

(i) stored;

(ii) used; or

(iii) consumed;

(m) amounts paid or charged for a sale:

(i)(A) of a product transferred electronically; or

(B) of a repair or renovation of a product transferred electronically; and

(ii) regardless of whether the sale provides:

(A) a right of permanent use of the product; or

(B) a right to use the product that is less than a permanent use, including a right:

(I) for a definite or specified length of time; and

(II) that terminates upon the occurrence of a condition; and

(n) sales of leased tangible personal property from the lessor to the lessee made in the state.

- (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:
- (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
 - (A) 4.70%;
 - (B) the rate specified in Subsection (6)(a); and
 - (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
 - (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.
- (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:
- (i) a state tax imposed on the transaction at a tax rate of 2%; and
 - (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.

- 165 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is
166 required once during the time that the shared vehicle owner owns the shared
167 vehicle.
- 168 (C) The commission shall verify that a shared vehicle is an individual-owned
169 shared vehicle by verifying that the applicable Utah taxes imposed under this
170 chapter were paid on the purchase of the shared vehicle.
- 171 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified
172 individual-owned shared vehicle shared through a car-sharing program even if
173 non-certified shared vehicles are also available to be shared through the same
174 car-sharing program.
- 175 (ii) A tax imposed under Subsection (2)(a)(i)(C) or (2)(a)(ii) applies to car sharing.
- 176 (iii)(A) A car-sharing program may rely in good faith on a shared vehicle owner's
177 representation that the shared vehicle is an individual-owned shared vehicle
178 certified with the commission as described in Subsection (2)(e)(i).
- 179 (B) If a car-sharing program relies in good faith on a shared vehicle owner's
180 representation that the shared vehicle is an individual-owned shared vehicle
181 certified with the commission as described in Subsection (2)(e)(i), the
182 car-sharing program is not liable for any tax, penalty, fee, or other sanction
183 imposed on the shared vehicle owner.
- 184 (iv) If all shared vehicles shared through a car-sharing program are certified as
185 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has
186 no obligation to collect and remit the tax under Subsections (2)(a)(i)(A) and
187 (2)(a)(i)(B) for that tax period.
- 188 (v) A car-sharing program is not required to list or otherwise identify an
189 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
193 commission at the commission's request.
- 194 (f)(i) For a bundled transaction that is attributable to food and food ingredients and
195 tangible personal property other than food and food ingredients, a state tax and a
196 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

- 199 rates described in Subsection (2)(a)(ii).
- 200 (ii) If an optional computer software maintenance contract is a bundled transaction
- 201 that consists of taxable and nontaxable products that are not separately itemized
- 202 on an invoice or similar billing document, the purchase of the optional computer
- 203 software maintenance contract is 40% taxable under this chapter and 60%
- 204 nontaxable under this chapter.
- 205 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled
- 206 transaction described in Subsection (2)(f)(i) or (ii):
- 207 (A) if the sales price of the bundled transaction is attributable to tangible personal
- 208 property, a product, or a service that is subject to taxation under this chapter
- 209 and tangible personal property, a product, or service that is not subject to
- 210 taxation under this chapter, the entire bundled transaction is subject to taxation
- 211 under this chapter unless:
- 212 (I) the seller is able to identify by reasonable and verifiable standards the
- 213 tangible personal property, product, or service that is not subject to taxation
- 214 under this chapter from the books and records the seller keeps in the seller's
- 215 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
- 218 of tangible personal property, products, or services that are subject to taxation
- 219 under this chapter at different rates, the entire bundled transaction is subject to
- 220 taxation under this chapter at the higher tax rate unless:
- 221 (I) the seller is able to identify by reasonable and verifiable standards the
- 222 tangible personal property, product, or service that is subject to taxation
- 223 under this chapter at the lower tax rate from the books and records the seller
- 224 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
- 227 seller's regular course of business includes books and records the seller keeps in
- 228 the regular course of business for nontax purposes.
- 229 (g)(i) Except as otherwise provided in this chapter and subject to Subsections
- 230 (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible
- 231 personal property, a product, or a service that is subject to taxation under this
- 232 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:

(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

(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.

(ii) A purchaser and a seller may correct the taxability of a transaction if:

(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

(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.

(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.

(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:

(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

(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.

(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.

(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:

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

(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:

- (A) Subsection (2)(a)(i)(A);
- (B) Subsection (2)(a)(i)(B);
- (C) Subsection (2)(b)(i);
- (D) Subsection (2)(c)(i); or
- (E) Subsection (2)(f)(i)(A).

(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:

- (A) Subsection (2)(a)(i)(A);
- (B) Subsection (2)(a)(i)(B);
- (C) Subsection (2)(b)(i);
- (D) Subsection (2)(c)(i); or
- (E) Subsection (2)(f)(i)(A).

(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:

- (A) on the first day of a calendar quarter; and
- (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

(ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

- (A) Subsection (2)(a)(i)(A);
- (B) Subsection (2)(a)(i)(B);
- (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,
304 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
306 the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel
307 based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other
308 fuel at the location.
- 309 (ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
310 or other fuel is furnished through a single meter for two or more of the following
311 uses:
- 312 (A) a commercial use;
313 (B) an industrial use; or
314 (C) a residential use.
- 315 (3)(a) The commission shall deposit the following state taxes into the General Fund:
- 316 (i) the tax imposed by Subsection (2)(a)(i)(A);
317 (ii) the tax imposed by Subsection (2)(b)(i);
318 (iii) the tax imposed by Subsection (2)(c)(i);
319 (iv) the tax imposed by Subsection (2)(d); and
320 (v) the tax imposed by Subsection (2)(f)(i)(A).
- 321 (b) The commission shall distribute the following local taxes to a county, city, or town
322 as provided in this chapter:
- 323 (i) the tax imposed by Subsection (2)(a)(ii);
324 (ii) the tax imposed by Subsection (2)(b)(ii);
325 (iii) the tax imposed by Subsection (2)(c)(ii); and
326 (iv) the tax imposed by Subsection (2)(f)(i)(B).
- 327 (4)(a) Notwithstanding Subsection (3)(a), for each fiscal year the commission shall make
328 the deposits described in Subsections (4)(b) through (4)(h) from the revenue from the
329 taxes imposed by:
- 330 (i) Subsection (2)(a)(i)(A);
331 (ii) Subsection (2)(b)(i);
332 (iii) Subsection (2)(c)(i); and
333 (iv) Subsection (2)(f)(i)(A).
- 334 (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 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.

- 369 (iv) The amount described in Subsection (4)(e)(ii)(D) shall be annually deposited into
370 the Wildlife Crossing Account created in Subsection 72-2-124(14).
- 371 (f) The commission shall deposit .44% of the revenue described in Subsection (4)(a) into
372 the Cottonwood Canyons Transportation Investment Fund created in Section
373 72-2-124.
- 374 (g) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into
375 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
377 the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902
378 as follows:
- 379 (i) into the Outdoor Adventure Infrastructure Restricted Account created in Section
380 51-9-902, an amount equal to the amount that was deposited into the Outdoor
381 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
383 the Outdoor Adventure Infrastructure Restricted Account and 50% to the Utah
384 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
386 the deposits described in this Subsection (5).
- 387 (b)(i)(A) The commission shall deposit \$500,000 to the Department of Natural
388 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
390 Subsection (5)(b)(i)(A) shall lapse into the Water Resources Conservation and
391 Development Fund created in Section 73-10-24.
- 392 (ii) The commission shall deposit \$150,000 to the Division of Water Resources for
393 cloud-seeding projects authorized by Title 73, Chapter 15, Modification of
394 Weather.
- 395 (iii) The commission shall deposit \$525,000 into the Division of Conservation
396 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
398 and Development Fund created in Section 73-10-24 for use by the Division of
399 Water Resources:
- 400 (A) for the uses allowed of the Water Resources Conservation and Development
401 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 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:

- 437 (A) 50% into the Water Resources Conservation and Development Fund created
438 in Section 73-10-24;
- 439 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section
440 73-10c-5; and
- 441 (C) 25% into the Drinking Water Loan Program Subaccount created in Section
442 73-10c-5.
- 443 (x) The commission shall allocate \$175,000 to the Division of Water Rights to cover
444 the costs incurred in hiring legal and technical staff for the adjudication of water
445 rights.
- 446 (xi) At the end of each fiscal year, any unexpended amounts described in Subsection
447 (5)(b)(x) shall lapse:
- 448 (A) 50% into the Water Resources Conservation and Development Fund created
449 in Section 73-10-24;
- 450 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section
451 73-10c-5; and
- 452 (C) 25% into the Drinking Water Loan Program Subaccount created in Section
453 73-10c-5.
- 454 (c) The commission shall deposit \$45,000,000 into the Active Transportation Investment
455 Fund created in Section 72-2-124.
- 456 (d) The commission shall deposit \$533,750 into the Qualified Emergency Food
457 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
459 for the sole use of the Search and Rescue Financial Assistance Program created by
460 and to be expended in accordance with Title 53, Chapter 2a, Part 11, Search and
461 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
464 on or after July 1, 2019, annually transfer the amount of revenue collected from the
465 rate described in Subsection (6)(a) on the transactions that are subject to the sales and
466 use tax under Subsection (2)(a)(i)(B) into the Medicaid ACA Fund created in Section
467 26B-1-315.
- 468 (7)(a) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11),
469 (12), and (13), and as described in Section 63N-3-610, beginning the first day of a
470 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.

(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 Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.

(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.

(9)(a) As used in this Subsection (9):

(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).

(ii) "Point of the mountain authority" means the Point of the Mountain State Land Authority, created in Section 11-59-201.

(iii) "Point of the mountain state land" means the same as that term is defined in Section 11-59-102.

(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%

- 505 of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A), on
506 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
508 begins at least 90 days after the point of the mountain authority provides the
509 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
513 next calendar quarter that begins at least 90 days after the point of the mountain
514 authority provides the commission a map of point of the mountain state land that:
- 515 (i) accurately describes the point of the mountain state land, including the additional
516 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
519 distributed to the point of the mountain authority under Subsection (9)(b), the
520 point of the mountain authority shall immediately notify the commission in
521 writing that the bonds are paid in full.
- 522 (ii) The commission shall discontinue distributions of sales and use tax revenue under
523 Subsection (9)(b) at the beginning of the calendar quarter that begins at least 90
524 days after the date that the commission receives the written notice under
525 Subsection (9)(e)(i).
- 526 (10) Notwithstanding Subsection (3)(a), the amount of state sales tax revenues described in
527 Section 63N-2-503.5 is deposited into the Convention Incentive Fund created in Section
528 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
532 3, Part 6, Housing and Transit Reinvestment Zone Act, 15% of the revenue
533 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate
534 for sales occurring within the qualified development zone described in
535 Subsection (11)(a)(ii)(A);
- 536 (B) for the Utah Fairpark Area Investment and Restoration District created in
537 Section 11-70-201, the revenue from the sales and use tax imposed by
538 Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified

- 539 development zone described in Subsection (11)(a)(ii)(B); and
- 540 (C) for the Point of the Mountain State Land Authority created in Section
- 541 11-59-201, 50% of the revenue from sales and use tax imposed by Subsection
- 542 (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development
- 543 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
- 546 created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment
- 547 Act;
- 548 (B) the district sales tax boundary as defined in Section 11-70-101 for the Utah
- 549 Fairpark Area Investment and Restoration District, created in Section
- 550 11-70-201; or
- 551 (C) the sales and use tax boundary of point of the mountain state land, as defined
- 552 in Section 11-59-102, under the Point of the Mountain State Land Authority
- 553 created in Section 11-59-201.
- 554 (iii) "Schedule J sale" means a sale reported on State Tax Commission Form
- 555 TC-62M, Schedule J or a substantially similar form as designated by the
- 556 commission.
- 557 (b) Revenue generated from the applicable percentage by a Schedule J sale within a
- 558 qualified development zone shall be deposited into the General Fund.
- 559 (12)(a) As used in Subsections (12) and (13):
- 560 (i) "Applicable percentage" means, for a convention center reinvestment zone created
- 561 in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit
- 562 Reinvestment Zone Act, an amount equal to 50% of the sales and use tax
- 563 increment, as that term is defined in Section 63N-3-602, from the sales and use tax
- 564 imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the
- 565 qualified development zone described in Subsection (12)(a)(ii).
- 566 (ii) "Qualified development zone" means the sales and use tax boundary of a
- 567 convention center reinvestment zone created in a capital city under Title 63N,
- 568 Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.
- 569 (iii) "Qualifying construction materials" means construction materials that are:
- 570 (A) delivered to a delivery outlet within a qualified development zone; and
- 571 (B) intended to be permanently attached to real property within the qualified
- 572 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.

(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 4. 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
 - (g) revenue from bond proceeds described in Section 63B-34-201.
- (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

607 money to pay:

- 608 (i) the costs of maintenance, construction, reconstruction, or renovation to state and
609 federal highways prioritized by the Transportation Commission through the
610 prioritization process for new transportation capacity projects adopted under
611 Section 72-1-304;
- 612 (ii) the costs of maintenance, construction, reconstruction, or renovation to the
613 highway projects described in Subsections 63B-18-401(2), (3), and (4);
- 614 (iii) subject to Subsection (9), costs of corridor preservation, as that term is defined in
615 Section 72-5-401;
- 616 (iv) principal, interest, and issuance costs of bonds authorized by Section 63B-18-401
617 minus the costs paid from the County of the First Class Highway Projects Fund in
618 accordance with Subsection 72-2-121(4)(e);
- 619 (v) for a fiscal year beginning on or after July 1, 2013, to transfer to the 2010 Salt
620 Lake County Revenue Bond Sinking Fund created by Section 72-2-121.3 the
621 amount certified by Salt Lake County in accordance with Subsection
622 72-2-121.3(4)(c) as necessary to pay the debt service on \$30,000,000 of the
623 revenue bonds issued by Salt Lake County;
- 624 (vi) principal, interest, and issuance costs of bonds authorized by Section 63B-16-101
625 for projects prioritized in accordance with Section 72-2-125;
- 626 (vii) for fiscal year 2015-16 only, to transfer \$25,000,000 to the County of the First
627 Class Highway Projects Fund created in Section 72-2-121 to be used for the
628 purposes described in Section 72-2-121;
- 629 (viii) if a political subdivision provides a contribution equal to or greater than 40% of
630 the costs needed for construction, reconstruction, or renovation of paved
631 pedestrian or paved nonmotorized transportation for projects that:
 - 632 (A) mitigate traffic congestion on the state highway system;
 - 633 (B) are part of an active transportation plan approved by the department; and
 - 634 (C) are prioritized by the commission through the prioritization process for new
635 transportation capacity projects adopted under Section 72-1-304;
- 636 (ix) \$705,000,000 for the costs of right-of-way acquisition, construction,
637 reconstruction, or renovation of or improvement to the following projects:
 - 638 (A) the connector road between Main Street and 1600 North in the city of
639 Vineyard;
 - 640 (B) Geneva Road from University Parkway to 1800 South;

- 641 (C) the SR-97 interchange at 5600 South on I-15;
- 642 (D) subject to Subsection (4)(c), two lanes on U-111 from Herriman Parkway to
- 643 South Jordan Parkway;
- 644 (E) widening I-15 between mileposts 10 and 13 and the interchange at milepost 11;
- 645 (F) improvements to 1600 North in Orem from 1200 West to State Street;
- 646 (G) widening I-15 between mileposts 6 and 8;
- 647 (H) widening 1600 South from Main Street in the city of Spanish Fork to SR-51;
- 648 (I) widening US 6 from Sheep Creek to Mill Fork between mileposts 195 and 197
- 649 in Spanish Fork Canyon;
- 650 (J) I-15 northbound between mileposts 43 and 56;
- 651 (K) a passing lane on SR-132 between mileposts 41.1 and 43.7 between mileposts
- 652 43 and 45.1;
- 653 (L) east Zion SR-9 improvements;
- 654 (M) Toquerville Parkway;
- 655 (N) an environmental study on Foothill Boulevard in the city of Saratoga Springs;
- 656 (O) using funds allocated in this Subsection (4)(a)(ix), and other sources of funds,
- 657 for construction of an interchange on Bangor Highway at 13400 South; and
- 658 (P) an environmental impact study for Kimball Junction in Summit County;
- 659 (x) \$28,000,000 as pass-through funds, to be distributed as necessary to pay project
- 660 costs based upon a statement of cash flow that the local jurisdiction where the
- 661 project is located provides to the department demonstrating the need for money
- 662 for the project, for the following projects in the following amounts:
- 663 (A) \$5,000,000 for Payson Main Street repair and replacement;
- 664 (B) \$8,000,000 for a Bluffdale 14600 South railroad bypass;
- 665 (C) \$5,000,000 for improvements to 4700 South in Taylorsville; and
- 666 (D) \$10,000,000 for improvements to the west side frontage roads adjacent to U.S.
- 667 40 between mile markers 7 and 10;
- 668 (xi) \$13,000,000 as pass-through funds to Spanish Fork for the costs of right-of-way
- 669 acquisition, construction, reconstruction, or renovation to connect Fingerhut Road
- 670 over the railroad and to U.S. Highway 6;
- 671 (xii) for a fiscal year beginning on July 1, 2025, only, as pass-through funds from
- 672 revenue deposited into the fund in accordance with Section 59-12-103, for the
- 673 following projects:
- 674 (A) \$3,000,000 for the department to perform an environmental study for the I-15

- 675 Salem and Benjamin project; and
- 676 (B) \$2,000,000, as pass-through funds, to Kane County for the Coral Pink Sand
- 677 Dunes Road project; and
- 678 (xiii) for a fiscal year beginning on July 1, 2025, up to \$300,000,000 for the costs of
- 679 right-of-way acquisition and construction for improvements on SR-89 in a county
- 680 of the first class.
- 681 (b) The executive director may use fund money to exchange for an equal or greater
- 682 amount of federal transportation funds to be used as provided in Subsection (4)(a).
- 683 (c)(i) Construction related to the project described in Subsection (4)(a)(ix)(D) may
- 684 not commence until a right-of-way not owned by a federal agency that is required
- 685 for the realignment and extension of U-111, as described in the department's 2023
- 686 environmental study related to the project, is dedicated to the department.
- 687 (ii) Notwithstanding Subsection (4)(c)(i), if a right-of-way is not dedicated for the
- 688 project as described in Subsection (4)(c)(i) on or before October 1, 2024, the
- 689 department may proceed with the project, except that the project will be limited to
- 690 two lanes on U-111 from Herriman Parkway to 11800 South.
- 691 (5)(a) Except as provided in Subsection (5)(b), if the department receives a notice of
- 692 ineligibility for a municipality as described in Subsection 10-21-202(8), the executive
- 693 director may not program fund money to a project prioritized by the commission
- 694 under Section 72-1-304, including fund money from the Transit Transportation
- 695 Investment Fund, within the boundaries of the municipality until the department
- 696 receives notification from the Housing and Community Development Division within
- 697 the Department of Workforce Services that ineligibility under this Subsection (5) no
- 698 longer applies to the municipality.
- 699 (b) Within the boundaries of a municipality described in Subsection (5)(a), the executive
- 700 director:
- 701 (i) may program fund money in accordance with Subsection (4)(a) for a
- 702 limited-access facility or interchange connecting limited-access facilities;
- 703 (ii) may not program fund money for the construction, reconstruction, or renovation
- 704 of an interchange on a limited-access facility;
- 705 (iii) may program Transit Transportation Investment Fund money for a
- 706 multi-community fixed guideway public transportation project; and
- 707 (iv) may not program Transit Transportation Investment Fund money for the
- 708 construction, reconstruction, or renovation of a station that is part of a fixed

- 709 guideway public transportation project.
- 710 (c) Subsections (5)(a) and (b) do not apply to a project programmed by the executive
711 director before July 1, 2022, for projects prioritized by the commission under Section
712 72-1-304.
- 713 (6)(a) Except as provided in Subsection (6)(b), if the department receives a notice of
714 ineligibility for a county as described in Subsection 17-80-202(8), the executive
715 director may not program fund money to a project prioritized by the commission
716 under Section 72-1-304, including fund money from the Transit Transportation
717 Investment Fund, within the boundaries of the unincorporated area of the county until
718 the department receives notification from the Housing and Community Development
719 Division within the Department of Workforce Services that ineligibility under this
720 Subsection (6) no longer applies to the county.
- 721 (b) Within the boundaries of the unincorporated area of a county described in Subsection
722 (6)(a), the executive director:
- 723 (i) may program fund money in accordance with Subsection (4)(a) for a
724 limited-access facility to a project prioritized by the commission under Section
725 72-1-304;
- 726 (ii) may not program fund money for the construction, reconstruction, or renovation
727 of an interchange on a limited-access facility;
- 728 (iii) may program Transit Transportation Investment Fund money for a
729 multi-community fixed guideway public transportation project; and
- 730 (iv) may not program Transit Transportation Investment Fund money for the
731 construction, reconstruction, or renovation of a station that is part of a fixed
732 guideway public transportation project.
- 733 (c) Subsections (6)(a) and (b) do not apply to a project programmed by the executive
734 director before July 1, 2022, for projects prioritized by the commission under Section
735 72-1-304.
- 736 (7)(a) Before bonds authorized by Section 63B-18-401 or 63B-27-101 may be issued in
737 any fiscal year, the department and the commission shall appear before the Executive
738 Appropriations Committee of the Legislature and present the amount of bond
739 proceeds that the department needs to provide funding for the projects identified in
740 Subsections 63B-18-401(2), (3), and (4) or Subsection 63B-27-101(2) for the current
741 or next fiscal year.
- 742 (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) 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), 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), (h), and (i), the commission may only prioritize

777 money from the fund for a public transit capital development project or pedestrian
778 or nonmotorized transportation project that provides connection to the public
779 transit system if the public transit district or political subdivision provides funds of
780 equal to or greater than 30% of the costs needed for the project.

781 (ii) A public transit district or political subdivision may use money derived from a
782 loan granted in accordance with Part 2, State Infrastructure Bank Fund, to provide
783 all or part of the 30% requirement described in Subsection (10)(e)(i) if:

784 (A) the loan is approved by the commission as required in Part 2, State
785 Infrastructure Bank Fund; and

786 (B) the proposed capital project has been prioritized by the commission pursuant
787 to Section 72-1-303.

788 (f) Before July 1, 2022, the department and a large public transit district shall enter into
789 an agreement for a large public transit district to pay the department \$5,000,000 per
790 year for 15 years to be used to facilitate the purchase of zero emissions or low
791 emissions rail engines and trainsets for regional public transit rail systems.

792 (g) For any revenue transferred into the fund in accordance with Subsection
793 59-12-2220(11)(b):

794 (i) the commission may prioritize money from the fund for public transit projects,
795 operations, or maintenance within the county of the first class; and

796 (ii) Subsection (10)(e) does not apply.

797 (h) For any revenue transferred into the fund in accordance with Subsection
798 59-12-2220(11)(c):

799 (i) the commission may prioritize public transit projects, operations, or maintenance
800 in the county from which the revenue was generated; and

801 (ii) Subsection (10)(e) does not apply.

802 (i) The requirement to provide funds equal to or greater than 30% of the costs needed for
803 the project described in Subsection (10)(e) does not apply to a public transit capital
804 development project or pedestrian or nonmotorized transportation project that the
805 department proposes.

806 (j) In accordance with Part 4, Public Transit Innovation Grants, the commission may
807 prioritize money from the fund for public transit innovation grants, as defined in
808 Section 72-2-401, for public transit capital development projects requested by a
809 political subdivision within a public transit district.

810 (11)(a) There is created in the Transportation Investment Fund of 2005 the Cottonwood

811 Canyons Transportation Investment Fund.

812 (b) The fund shall be funded by:

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

814 (ii) appropriations into the account by the Legislature;

815 (iii) private contributions; and

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

817 (c)(i) The fund shall earn interest.

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

819 (d) The Legislature may appropriate money from the fund for public transit or
820 transportation projects in the Cottonwood Canyons of Salt Lake County.

821 (e) The department may use up to 2% of the revenue deposited into the account under
822 Subsection 59-12-103(4)(f) to contract with local governments as necessary for
823 public safety enforcement related to the Cottonwood Canyons of Salt Lake County.

824 (f) Beginning with fiscal year beginning on July 1, 2025, the department shall use any
825 sales and use tax growth over sales and use tax collections during the 2025 fiscal year
826 to fund projects to provide ingress and egress for a public transit hub, including
827 construction of the public transit hub, in the Big Cottonwood Canyon area.

828 (12)(a) There is created in the Transportation Investment Fund of 2005 the Active
829 Transportation Investment Fund.

830 (b) The fund shall be funded by:

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

832 (ii) appropriations into the account by the Legislature; and

833 (iii) donations or grants from public or private entities.

834 (c)(i) The fund shall earn interest.

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

836 (d) The executive director may only use fund money to pay the costs needed for:

837 (i) the planning, design, construction, maintenance, reconstruction, or renovation of
838 paved pedestrian or paved nonmotorized trail projects that:

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

841 (B) serve a regional purpose; and

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

844 (ii) the development of a plan for a statewide network of paved pedestrian or paved

- 845 nonmotorized trails that serve a regional purpose; and
- 846 (iii) the administration of the fund, including staff and overhead costs.
- 847 (13)(a) As used in this Subsection (13), "commuter rail" means the same as that term is
- 848 defined in Section 63N-3-602.
- 849 (b) There is created in the Transit Transportation Investment Fund the Commuter Rail
- 850 Subaccount.
- 851 (c) The subaccount shall be funded by:
- 852 (i) contributions deposited into the subaccount in accordance with Section 59-12-103;
- 853 (ii) appropriations into the subaccount by the Legislature;
- 854 (iii) private contributions; and
- 855 (iv) donations or grants from public or private entities.
- 856 (d)(i) The subaccount shall earn interest.
- 857 (ii) All interest earned on money in the subaccount shall be deposited into the
- 858 subaccount.
- 859 (e) As prioritized by the commission through the prioritization process adopted under
- 860 Section 72-1-304 or as directed by the Legislature, the department may only use
- 861 money from the subaccount for projects that improve the state's commuter rail
- 862 infrastructure, including the building or improvement of grade-separated crossings
- 863 between commuter rail lines and public highways.
- 864 (f) Appropriations made in accordance with this section are nonlapsing in accordance
- 865 with Section 63J-1-602.1.
- 866 (14)(a) There is created in the Transportation Investment Fund of 2005 the Wildlife
- 867 Crossing Account.
- 868 (b)(i) The account shall be funded by:
- 869 (A) contributions deposited into the account in accordance with Section 59-12-103;
- 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
- 876 connectivity projects including:
- 877 (A) wildlife overpasses;
- 878 (B) wildlife underpasses;

- (C) directional fencing and escape ramps;
- (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;
- (E) fencing, cattle guards, and other infrastructure to promote traffic and livestock
safety;
- (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;
- (G) wildlife-movement and habitat-connectivity planning, including mapping,
research, monitoring, and statewide connectivity analyses; and
- (H) protection projects related to livestock and traffic interactions.
- (ii) The department shall use 10% of the money in the account for livestock-related
safety projects.
- (d) In consultation with the Division of Wildlife Resources and relevant stakeholders,
the department shall recommend wildlife connectivity projects to the commission for
prioritization.
- (e) The department shall recommend livestock protection projects to the commission for
prioritization based on needs and evaluation of problematic livestock incident areas.
- (f) The commission shall determine which projects to prioritize based on the
recommendations described in Subsections (14)(d) and (e).
- (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.

Section 5. Effective Date.

This bill takes effect on July 1, 2026.