

Jerry W Stevenson proposes the following substitute bill:

Public Corporation Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jerry W Stevenson

House Sponsor: Tyler Clancy

LONG TITLE

General Description:

This bill modifies provisions related to the Utah Inland Port Authority and the State Fair Park Authority.

Highlighted Provisions:

This bill:

- defines terms and modifies definitions;
- clarifies the process by which the Utah Inland Port Authority maintains an official boundary of the authority jurisdictional land;
- provides that the description of a boundary of a project area created by the Utah Inland Port Authority may include a legal description, parcel number, property identification number, or other method of description that accurately depicts the project area;
- provides a process for the Utah Inland Port Authority to make an adjustment to a project area boundary;
- modifies the process by which a transition date and a trigger date are established for a parcel;
- modifies provisions related to the authority establishing minimum mitigation and environmental standards;
- modifies a prohibition on the use of property tax differential as a business recruitment incentive for certain development within authority jurisdictional land;
- modifies provisions related to the State Fair Park Authority; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

29 **Utah Code Sections Affected:**

30 AMENDS:

- 31 **11-58-102**, as last amended by Laws of Utah 2024, Chapters 53, 438 and 535
 32 **11-58-202**, as last amended by Laws of Utah 2025, Chapter 24
 33 **11-58-501**, as last amended by Laws of Utah 2023, Chapter 259
 34 **11-58-503**, as last amended by Laws of Utah 2024, Chapter 535
 35 **11-58-601**, as last amended by Laws of Utah 2025, First Special Session, Chapter 16
 36 **11-58-602**, as last amended by Laws of Utah 2025, Chapter 459
 37 **11-68-201**, as last amended by Laws of Utah 2025, Chapter 498

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

40 Section 1. Section **11-58-102** is amended to read:

41 **11-58-102 . Definitions.**

42 As used in this chapter:

- 43 (1) "Authority" means the Utah Inland Port Authority, created in Section 11-58-201.
 44 (2) "Authority jurisdictional land" means land within the authority boundary delineated:
 45 (a) in the electronic shapefile that is the electronic component of H.B. 2001, Utah Inland
 46 Port Authority Amendments, 2018 Second Special Session; and
 47 (b) beginning April 1, 2020, as provided in Subsection 11-58-202(3).
 48 (3) "Base taxable value" means:
 49 (a)(i) except as provided in Subsection (3)(a)(ii), for a project area that consists of the
 50 authority jurisdictional land, the taxable value of authority jurisdictional land in
 51 calendar year 2018; and
 52 (ii) for an area described in Section 11-58-600.7, the taxable value of that area in
 53 calendar year 2017; or
 54 (b) for a project area that consists of land outside the authority jurisdictional land, the
 55 taxable value of property within any portion of a project area, as designated by board
 56 resolution, from which the property tax differential will be collected, as shown upon
 57 the assessment roll last equalized before the year in which the authority adopts a
 58 project area plan for that area.
 59 (4) "Board" means the authority's governing body, created in Section 11-58-301.
 60 (5) "Business plan" means a plan designed to facilitate, encourage, and bring about
 61 development of the authority jurisdictional land to achieve the goals and objectives
 62 described in Subsection 11-58-203(1), including the development and establishment of

- 63 an inland port.
- 64 (6) "Contaminated land" means land:
- 65 (a) within a project area; and
- 66 (b) that contains hazardous materials, as defined in Section 19-6-302, hazardous
- 67 substances, as defined in Section 19-6-302, or landfill material on, in, or under the
- 68 land.
- 69 (7) "Development" means:
- 70 (a) the demolition, construction, reconstruction, modification, expansion, or
- 71 improvement of a building, utility, infrastructure, landscape, parking lot, park, trail,
- 72 recreational amenity, or other facility, including public infrastructure and
- 73 improvements; and
- 74 (b) the planning of, arranging for, or participation in any of the activities listed in
- 75 Subsection (7)(a).
- 76 (8) "Development project" means a project for the development of land within a project
- 77 area.
- 78 (9) "Distribution center" means a building that is:
- 79 (a) used for the storage, sorting, and distribution of goods intended for sale; and
- 80 (b) not associated with or operated in conjunction with an adjacent manufacturing facility,
- 81 rail facility, intermodal facility, customs clearance facility, or foreign trade zone
- 82 facility.
- 83 (10) "GIS boundary file" means a digital storage format generated by geographic
- 84 information systems used to store the geometric location and associated attribute
- 85 information of geographic features.
- 86 (11) "Inland port" means one or more sites that:
- 87 (a) contain multimodal facilities, intermodal facilities, or other facilities that:
- 88 (i) are related but may be separately owned and managed; and
- 89 (ii) together are intended to:
- 90 (A) allow global trade to be processed and altered by value-added services as
- 91 goods move through the supply chain;
- 92 (B) provide a regional merging point for transportation modes for the distribution
- 93 of goods to and from ports and other locations in other regions;
- 94 (C) provide cargo-handling services to allow freight consolidation and
- 95 distribution, temporary storage, customs clearance, and connection between
- 96 transport modes; and

97 (D) provide international logistics and distribution services, including freight
98 forwarding, customs brokerage, integrated logistics, and information systems;
99 and

100 (b) may include a satellite customs clearance terminal, an intermodal facility, a customs
101 pre-clearance for international trade, or other facilities that facilitate, encourage, and
102 enhance regional, national, and international trade.

103 ~~[(11)]~~ (12) "Inland port use" means a use of land:

104 (a) for an inland port;

105 (b) that directly implements or furthers the purposes of an inland port, as stated in
106 Subsection ~~[(10)]~~ (11);

107 (c) that complements or supports the purposes of an inland port, as stated in Subsection [
108 ~~(10)]~~ (11); or

109 (d) that depends upon the presence of the inland port for the viability of the use.

110 ~~[(12)]~~ (13) "Intermodal facility" means a facility for transferring containerized cargo
111 between rail, truck, air, or other transportation modes.

112 ~~[(13)]~~ (14) "Landfill material" means garbage, waste, debris, or other materials disposed of
113 or placed in a landfill.

114 ~~[(14)]~~ (15) "Multimodal facility" means a hub or other facility for trade combining any
115 combination of rail, trucking, air cargo, and other transportation services.

116 ~~[(15)]~~ (16) "Nonvoting member" means an individual appointed as a member of the board
117 under Subsection 11-58-302(3) who does not have the power to vote on matters of
118 authority business.

119 ~~[(16)]~~ (17) "Project area" means:

120 (a) the authority jurisdictional land, subject to Section 11-58-605; or

121 (b) land outside the authority jurisdictional land, whether consisting of a single
122 contiguous area or multiple noncontiguous areas, described in a project area plan or
123 draft project area plan, where the development project set forth in the project area
124 plan or draft project area plan takes place or is proposed to take place.

125 ~~[(17)]~~ (18) "Project area budget" means a multiyear projection of annual or cumulative
126 revenues and expenses and other fiscal matters pertaining to the project area.

127 ~~[(18)]~~ (19) "Project area plan" means a written plan that, after its effective date, guides and
128 controls the development within a project area.

129 ~~[(19)]~~ (20) "Property tax" includes a privilege tax and each levy on an ad valorem basis on
130 tangible or intangible personal or real property.

131 [~~(20)~~] (21) "Property tax differential":

132 (a) means the difference between:

133 (i) the amount of property tax revenues generated each tax year by all taxing entities
134 from a project area, using the current assessed value of the property; and

135 (ii) the amount of property tax revenues that would be generated from that same area
136 using the base taxable value of the property; and

137 (b) does not include property tax revenue from:

138 (i) a county additional property tax or multicounty assessing and collecting levy
139 imposed in accordance with Section 59-2-1602;

140 (ii) a judgment levy imposed by a taxing entity under Section 59-2-1328 or 59-2-1330;
141 or

142 (iii) a levy imposed by a taxing entity under Section 11-14-310 to pay for a general
143 obligation bond.

144 [~~(21)~~] (22) "Public entity" means:

145 (a) the state, including each department, division, or other agency of the state; or

146 (b) a county, city, town, school district, special district, special service district, interlocal
147 cooperation entity, community reinvestment agency, or other political subdivision of
148 the state, including the authority.

149 [~~(22)~~] (23)(a) "Public infrastructure and improvements" means infrastructure,
150 improvements, facilities, or buildings that:

151 (i)(A) benefit the public and are owned by a public entity or a utility; or

152 (B) benefit the public and are publicly maintained or operated by a public entity; or

153 (ii)(A) are privately owned;

154 (B) benefit the public;

155 (C) as determined by the board, provide a substantial benefit to the development
156 and operation of a project area; and

157 (D) are built according to applicable county or municipal design and safety
158 standards.

159 (b) "Public infrastructure and improvements" includes:

160 (i) facilities, lines, or systems that provide:

161 (A) water, chilled water, or steam; or

162 (B) sewer, storm drainage, natural gas, electricity, energy storage, clean energy,
163 microgrids, or telecommunications service;

164 (ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking

165 facilities, rail lines, intermodal facilities, multimodal facilities, and public
166 transportation facilities;
167 (iii) an inland port; and
168 (iv) infrastructure, improvements, facilities, or buildings that are developed as part of
169 a remediation project.

170 [~~23~~] (24) "Remediation" includes:

- 171 (a) activities for the cleanup, rehabilitation, and development of contaminated land; and
- 172 (b) acquiring an interest in land within a remediation project area.

173 [~~24~~] (25) "Remediation differential" means property tax differential generated from a
174 remediation project area.

175 [~~25~~] (26) "Remediation project" means a project for the remediation of contaminated land
176 that:

- 177 (a) is owned by:
 - 178 (i) the state or a department, division, or other instrumentality of the state;
 - 179 (ii) an independent entity, as defined in Section 63E-1-102; or
 - 180 (iii) a political subdivision of the state; and
- 181 (b) became contaminated land before the owner described in Subsection [~~(24)(a)~~] (26)(a)
182 obtained ownership of the land.

183 [~~26~~] (27) "Remediation project area" means a project area consisting of contaminated land
184 that is or is expected to become the subject of a remediation project.

185 [~~27~~] (28) "Shapefile" means the digital vector storage format for storing geometric
186 location and associated attribute information.

187 [~~28~~] (29) "Taxable value" means the value of property as shown on the last equalized
188 assessment roll.

189 [~~29~~] (30) "Taxing entity":

- 190 (a) means a public entity that levies a tax on property within a project area; and
- 191 (b) does not include a public infrastructure district that the authority creates under Title
192 17D, Chapter 4, Public Infrastructure District Act.

193 [~~30~~] (31) "Voting member" means an individual appointed or designated as a member of
194 the board under Subsection 11-58-302(2).

195 Section 2. Section **11-58-202** is amended to read:

196 **11-58-202 . Authority powers and duties.**

- 197 (1) The authority has exclusive jurisdiction, responsibility, and power to coordinate the
198 efforts of all applicable state and local government entities, property owners and other

- 199 private parties, and other stakeholders to:
- 200 (a) develop and implement a business plan for the authority jurisdictional land, to
- 201 include an environmental sustainability component, developed in conjunction with
- 202 the Department of Environmental Quality, incorporating policies and best practices to
- 203 meet or exceed applicable federal and state standards, including:
- 204 (i) emissions monitoring and reporting; and
- 205 (ii) strategies that use best available practices to mitigate environmental impacts
- 206 resulting from development and uses on the authority jurisdictional land;
- 207 (b) plan and facilitate the development of inland port uses on authority jurisdictional
- 208 land and on land in other authority project areas;
- 209 (c) manage any inland port located on land owned or leased by the authority; and
- 210 (d) establish a foreign trade zone, as provided under federal law, covering some or all of
- 211 the authority jurisdictional land or land in other authority project areas.
- 212 (2) The authority may:
- 213 (a) facilitate and bring about the development of inland port uses on land that is part of
- 214 the authority jurisdictional land or that is in other authority project areas, including
- 215 engaging in marketing and business recruitment activities and efforts to encourage
- 216 and facilitate:
- 217 (i) the development of an inland port on the authority jurisdictional land; and
- 218 (ii) other development of the authority jurisdictional land consistent with the policies
- 219 and objectives described in Subsection 11-58-203(1);
- 220 (b) facilitate and provide funding for the development of land in a project area, land
- 221 related to land in a project area, and land adjacent to a project area, including:
- 222 (i) the development of public infrastructure and improvements in a project area and
- 223 directly adjacent to a project area; and
- 224 (ii) other infrastructure and improvements, including environmental sustainability
- 225 projects, on or related to land in a project area;
- 226 (c) engage in marketing and business recruitment activities and efforts to encourage and
- 227 facilitate development of the authority jurisdictional land;
- 228 (d) apply for and take all other necessary actions for the establishment of a foreign trade
- 229 zone, as provided under federal law, covering some or all of the authority
- 230 jurisdictional land;
- 231 (e) as the authority considers necessary or advisable to carry out any of the authority's
- 232 duties or responsibilities under this chapter:

- 233 (i) buy, obtain an option upon, or otherwise acquire any interest in real or personal
234 property;
- 235 (ii) sell, convey, grant, dispose of by gift, or otherwise dispose of any interest in real
236 or personal property;
- 237 (iii) provide funding, through a grant or agreement, to another governmental entity
238 for the governmental entity to help fulfill the authority's duties and
239 responsibilities; or
- 240 (iv) enter into a lease agreement on real or personal property, either as lessee or
241 lessor;
- 242 (f) sue and be sued;
- 243 (g) enter into contracts generally;
- 244 (h) provide funding for the development of public infrastructure and improvements or
245 other infrastructure and improvements on or related to the authority jurisdictional
246 land or other authority project areas;
- 247 (i) exercise powers and perform functions under a contract, as authorized in the contract;
- 248 (j) receive the property tax differential, as provided in this chapter;
- 249 (k) accept financial or other assistance from any public or private source for the
250 authority's activities, powers, and duties, and expend any funds so received for any of
251 the purposes of this chapter;
- 252 (l) borrow money, contract with, or accept financial or other assistance from the federal
253 government, a public entity, or any other source for any of the purposes of this
254 chapter and comply with any conditions of the loan, contract, or assistance;
- 255 (m) issue bonds to finance the undertaking of any development objectives of the
256 authority, including bonds under Chapter 17, Utah Industrial Facilities and
257 Development Act, bonds under Chapter 42, Assessment Area Act, and bonds under
258 Chapter 42a, Commercial Property Assessed Clean Energy Act;
- 259 (n) hire employees, including contract employees;
- 260 (o) transact other business and exercise all other powers provided for in this chapter;
- 261 (p) engage one or more consultants to advise or assist the authority in the performance
262 of the authority's duties and responsibilities;
- 263 (q) work with other political subdivisions and neighboring property owners and
264 communities to mitigate potential negative impacts from the development of
265 authority jurisdictional land;
- 266 (r) own, lease, operate, or otherwise control public infrastructure and improvements in a

- 267 project area;
- 268 (s) exercise powers and perform functions that the authority is authorized by statute to
269 exercise or perform;
- 270 (t) develop and implement world-class, state-of-the-art, zero-emissions logistics to:
271 (i) support continued growth of the state's economy;
272 (ii) promote the state as the global center of efficient and sustainable supply chain
273 logistics;
274 (iii) facilitate the efficient movement of goods on roads and rails and through the air;
275 and
276 (iv) benefit the commercial viability of tenants and users; and
277 (u) attract capital and expertise in pursuit of the next generation of logistics solutions.
- 278 (3)(a) Beginning April 1, 2020, the authority shall:
- 279 (i) be the repository of the official delineation of the boundary of the authority
280 jurisdictional land, identical to the boundary as delineated in the shapefile that is
281 the electronic component of H.B. 2001, Utah Inland Port Authority Amendments,
282 2018 Second Special Session, subject to:
283 (A) boundary adjustments made and recorded in accordance with Subsection (3)(b);
284 and
285 (B) any [~~later~~]changes to the boundary enacted by the Legislature; and
286 (ii) maintain an accurate digital file of the boundary that is easily accessible by the
287 public.
- 288 (b)(i) As used in this Subsection (3)(b), "split property" means a piece of land:
289 (A) with a single tax identification number; and
290 (B) that is partly included within and partly excluded from the authority
291 jurisdictional land by the boundary delineated in the shapefile described in
292 Subsection [~~11-58-102(2)~~] 11-58-102(2)(a).
- 293 (ii) With the consent of the mayor of the municipality in which the split property is
294 located, the executive director may adjust the boundary of the authority
295 jurisdictional land to include an excluded portion of a split property or exclude an
296 included portion of a split property.
- 297 (iii) In adjusting the boundary under Subsection (3)(b)(ii), the executive director shall
298 consult with the county assessor, the county surveyor, the owner of the split
299 property, and the municipality in which the split property is located.
- 300 (iv) A boundary adjustment under this Subsection (3)(b) affecting the northwest

301 boundary of the authority jurisdictional land shall maintain the buffer area
 302 between authority jurisdictional land intended for development and land outside
 303 the boundary of the authority jurisdictional land to be preserved from
 304 development.

305 (v) Upon completing boundary adjustments under this Subsection (3)(b), the
 306 executive director shall cause to be recorded in the county recorder's office a map
 307 or other description, sufficient for purposes of the county recorder, of the adjusted
 308 boundary of the authority jurisdictional land.

309 (vi) ~~[The-]~~ After a boundary adjustment is recorded in accordance with Subsection
 310 (3)(b)(v), the authority shall modify the official delineation of the boundary of the
 311 authority jurisdictional land ~~[under]~~ described in Subsection (3)(a) to reflect a
 312 boundary adjustment under this Subsection (3)(b).

313 (4)(a) The authority may establish a community enhancement program designed to
 314 address the impacts that development or inland port uses within project areas have on
 315 adjacent communities.

316 (b)(i) The authority may use authority money to support the community enhancement
 317 program and to pay for efforts to address the impacts described in Subsection
 318 (4)(a).

319 (ii) Authority money designated for use under Subsection (4)(b)(i) is exempt from
 320 execution or any other process in the collection of a judgment against or debt or
 321 other obligation of the authority arising out of the authority's activities with
 322 respect to the community enhancement program.

323 Section 3. Section **11-58-501** is amended to read:

324 **11-58-501 . Preparation of project area plan -- Required contents of project area**
 325 **plan.**

326 (1)(a) Subject to Section 11-58-605, the authority jurisdictional land constitutes a single
 327 project area.

328 (b) The authority is not required to adopt a project area plan for a project area consisting
 329 of the authority jurisdictional land.

330 (2)(a) The board may adopt a project area plan for land that is outside the authority
 331 jurisdictional land, as provided in this part, if the board receives written consent to
 332 include the land in the project area described in the project area plan from, as
 333 applicable:

334 (i) the legislative body of the county in whose unincorporated area the land is

- 335 located; or
- 336 (ii) the legislative body of the municipality in which the land is located.
- 337 (b)(i) An owner of land proposed to be included within a project area may request
- 338 that the owner's land be excluded from the project area.
- 339 (ii) A request under Subsection (2)(b)(i) shall be submitted to the board:
- 340 (A) in writing; and
- 341 (B) no more than 45 days after the public meeting under Subsection 11-58-502(1).
- 342 (c) Land included or to be included within a project area need not be contiguous or in
- 343 close proximity to the authority jurisdictional land.
- 344 (d) In order to adopt a project area plan, the board shall:
- 345 (i) prepare a draft project area plan;
- 346 (ii) give notice as required under Subsection 11-58-502(2);
- 347 (iii) hold at least one public meeting, as required under Subsection 11-58-502(1); and
- 348 (iv) after holding at least one public meeting and subject to Subsections (2)(b) and (e),
- 349 adopt the draft project area plan as the project area plan.
- 350 (e) Before adopting a draft project area plan as the project area plan, the board:
- 351 (i) shall eliminate from the proposed project area the land of any owner who requests
- 352 the owner's land to be excluded from the project area under Subsection (2)(b); and
- 353 (ii) may make other modifications to the draft project area plan that the board
- 354 considers necessary or appropriate.
- 355 (3)(a) Each project area plan and draft project area plan shall contain:
- 356 ~~[(a)]~~ (i) a legal description of the boundary of the project area;
- 357 ~~[(b)]~~ (ii) the authority's purposes and intent with respect to the project area; and
- 358 ~~[(c)]~~ (iii) the board's findings and determination that:
- 359 ~~[(i)]~~ (A) there is a need to effectuate a public purpose;
- 360 ~~[(ii)]~~ (B) there is a public benefit to the proposed development project;
- 361 ~~[(iii)]~~ (C) it is economically sound and feasible to adopt and carry out the project
- 362 area plan; and
- 363 ~~[(iv)]~~ (D) carrying out the project area plan will promote the goals and objectives
- 364 stated in Subsection 11-58-203(1).
- 365 (b) A description of a boundary of a project area, as described in Subsection (3)(a)(i):
- 366 (i) shall include a legal description, as described in Subsection 57-3-105(4); and
- 367 (ii) may include a parcel number, property identification number, metes and bounds
- 368 narrative description, GIS boundary file, or other method of description that

369 accurately depicts the project area.

370 Section 4. Section **11-58-503** is amended to read:

371 **11-58-503 . Notice of project area plan adoption -- Effective date of plan -- Time**
 372 **for challenging a project area plan or project area.**

373 (1) Upon the board's adoption of a project area plan, the board shall provide notice as
 374 provided in Subsection (2) by publishing or causing to be published legal notice for the
 375 project area, as a class A notice under Section 63G-30-102, for at least 30 days.

376 (2)(a) Each notice under Subsection (1) shall include:

377 (i) the board resolution adopting the project area plan or a summary of the resolution;
 378 and

379 (ii) a statement that the project area plan is available for general public inspection and
 380 the hours for inspection.

381 (b) The statement required under Subsection (2)(a)(ii) may be included within the board
 382 resolution adopting the project area plan or within the summary of the resolution.

383 (3) The project area plan shall become effective on the date designated in the board
 384 resolution.

385 (4) The authority shall make the adopted project area plan available to the general public at
 386 the authority's offices during normal business hours.

387 (5)(a) The authority may make adjustments to the boundaries of a project area:

388 (i) with the consent of the board; or

389 (ii) administratively, if the adjustment is a minor adjustment.

390 (b) If a boundary adjustment is necessary only to conform with county recording
 391 standards, the boundary adjustment is a minor adjustment.

392 (c) The executive director shall, with the approval of the board, establish policies to
 393 determine whether a boundary adjustment not described in Subsection (5)(b) is a
 394 minor adjustment.

395 (d) This Subsection (5):

396 (i) applies only to the boundaries of a project area; and

397 (ii) does not apply to the boundaries of the authority jurisdictional land, which may
 398 only be modified as described in Subsection 11-58-202(3).

399 [~~5~~] (6)(a) Within 10 days after the day on which a project area plan is adopted that
 400 establishes a project area, or after an amendment to a project area plan is adopted
 401 under which the boundary of a project area is modified, the authority shall send
 402 notice of the establishment or modification of the project area and an accurate map or

403 plat of the project area to:
 404 [(a)] (i) the State Tax Commission;
 405 [(b)] (ii) the Utah Geospatial Resource Center created in Section 63A-16-505; and
 406 [(c)] (iii) the assessor and recorder of each county where the project area is located.
 407 (b) For purposes of Subsection (6)(a), an accurate map or plat is any map or plat
 408 developed by a qualified cartographer or licensed surveyor.

409 [(6)] (7)(a) A legal action or other challenge to a project area plan or a project area
 410 described in a project area plan is barred unless brought within 30 days after the
 411 effective date of the project area plan.

412 (b) A legal action or other challenge to a project area that consists of authority
 413 jurisdictional land is barred unless brought within 30 days after the board adopts a
 414 business plan under Subsection 11-58-202(1)(a) for the authority jurisdictional land.
 415 Section 5. Section **11-58-601** is amended to read:

416 **11-58-601 . General differential and nonmunicipal differential.**

417 (1) As used in this section:

418 (a) "Designation [~~resolution~~] order" means a [~~resolution adopted by the board~~] written
 419 determination, issued by the executive director, that designates a transition date and a
 420 trigger date, which may be the same date, for the parcel specified in the [~~resolution~~]
 421 written determination.

422 (b) "Post-designation parcel" means a parcel within a project area after the transition
 423 date for that parcel.

424 (c) "Pre-designation parcel" means a parcel within a project area before the transition
 425 date for that parcel.

426 (d) "Transition date" means the date indicated in a designation [~~resolution~~] order after
 427 which the parcel that is the subject of the designation [~~resolution~~] order is a
 428 post-designation parcel.

429 (e) "Trigger date" means the date indicated in a designation [~~resolution~~] order upon
 430 which tax differential payments due to the authority commence.

431 (2) This section applies to nonmunicipal differential and general differential to be paid to
 432 the authority.

433 (3) The authority shall be paid 75% of nonmunicipal differential generated from a
 434 pre-designation parcel that is part of the authority jurisdictional land:

435 (a) for the period beginning November 2019 and ending the earlier of:
 436 (i) the transition date for that parcel; and

- 437 (ii) November 30, 2044; and
- 438 (b) for a period of up to 15 years following November 2044 if, before the end of
- 439 November 2044:
- 440 (i) the parcel has not become a post-designation parcel; and
- 441 (ii) the board adopts a resolution approving the extension.
- 442 (4)(a) As provided in Subsection (4)(b), the authority shall be paid:
- 443 (i) 75% of nonmunicipal differential generated from a post-designation parcel that is
- 444 part of the authority jurisdictional land; and
- 445 (ii) up to 75% of general differential, as determined by the board and included in a
- 446 project area plan adopted or amended under Part 5, Project Area Plan and Budget,
- 447 generated from a post-designation parcel that is not part of the authority
- 448 jurisdictional land.
- 449 (b) The property tax differential paid under Subsection (4)(a) from a post-designation
- 450 parcel shall be paid:
- 451 (i) for a period of 25 years beginning on the trigger date for that parcel; and
- 452 (ii) for a period of up to an additional 15 years beyond the period stated in Subsection
- 453 (4)(b)(i) if the board determines by resolution that the additional years of
- 454 nonmunicipal differential or general differential, as the case may be, from that
- 455 parcel will produce a significant benefit.
- 456 (5)(a) For purposes of this section, the authority may designate an improved portion of a
- 457 parcel in a project area as a separate parcel.
- 458 (b) An authority designation of an improved portion of a parcel as a separate parcel
- 459 under Subsection (5)(a) does not constitute a subdivision, as defined in Section
- 460 10-20-102 or Section 17-79-102.
- 461 (c) A county recorder shall assign a separate tax identification number to the improved
- 462 portion of a parcel designated by the authority as a separate parcel under Subsection
- 463 (5)(a).
- 464 Section 6. Section **11-58-602** is amended to read:
- 465 **11-58-602 . Allowable uses of property tax differential and other funds.**
- 466 (1)[(a)] The authority may use money from property tax differential, money the
- 467 authority receives from the state, money the authority receives under Subsection
- 468 59-12-205(2)(a)(ii)(C), and other money available to the authority:
- 469 [(i)] (a) for any purpose authorized under this chapter;
- 470 [(ii)] (b) for administrative, overhead, legal, consulting, and other operating expenses of

471 the authority;

472 [(iii)] (c) to pay for, including financing or refinancing, all or part of the development of
 473 land within or adjacent to a project area, including assisting the ongoing operation of
 474 a development or facility within or adjacent to the project area;

475 [(iv)] (d) to pay the cost of the installation and construction of public infrastructure and
 476 improvements within the project area from which the property tax differential funds
 477 were collected;

478 [(v)] (e) to pay the cost of the installation of public infrastructure and improvements
 479 outside a project area if the board determines by resolution that the infrastructure and
 480 improvements are of benefit to the project area;

481 [(vi)] (f) to pay to a community reinvestment agency for affordable housing, as provided
 482 in Subsection 11-58-606(2);

483 [(vii)] (g) to pay the principal and interest on bonds issued by the authority;

484 [(viii)] (h) to pay the cost of acquiring land or an easement on land that is part of or
 485 adjacent to authority jurisdictional land:

486 [(A)] (i) for the perpetual preservation of the land from development; and
 487 [(B)] (ii) to provide a buffer area between authority jurisdictional land intended for
 488 development and land outside the boundary of the authority jurisdictional land; and

489 [(ix)] (i) subject to Subsection [(1)(b)] (2), to encourage, incentivize, or require
 490 development that:

491 [(A)] (i) mitigates noise, air pollution, light pollution, surface and groundwater
 492 pollution, and other negative environmental impacts;

493 [(B)] (ii) mitigates traffic congestion; or

494 [(C)] (iii) uses high efficiency building construction and operation.

495 ~~[(b)(i)(A) The authority shall establish minimum mitigation and environmental~~
 496 ~~standards that a landowner is required to meet to qualify for the use of property~~
 497 ~~tax differential under Subsection (1)(a)(ix) in the landowner's development.]~~

498 [(B)] (2)(a) The authority shall establish minimum mitigation and environmental
 499 standards, as described in this Subsection (2), that a landowner is required to meet in
 500 order to qualify for the use of property tax differential under Subsection (1) in the
 501 landowner's development.

502 (b) Minimum mitigation and environmental standards established under Subsection [
 503 (1)(b)(i)(A)] (2)(a) shall include a standard prohibiting the use of property tax
 504 differential as a business recruitment incentive, as defined in Section 11-58-603, for

505 new commercial or industrial development or an expansion of existing commercial or
506 industrial development within the authority jurisdictional land if the new or expanded
507 development will consume, when calculated on an [annual] annualized basis, more
508 than [200,000 gallons of potable water per day] the maximum daily potable water use
509 permitted within the service area of a municipal retail water provider supplying
510 potable water to the development, as established by that provider's or municipality's
511 adopted ordinances, policies, service regulations, or development agreements.

512 [(ii)] (c) In establishing minimum mitigation and environmental standards, the authority
513 shall consult with:

514 [(A)] (i) the municipality in which the development is expected to occur, for
515 development expected to occur within a municipality; or

516 [(B)] (ii) the county in whose unincorporated area the development is expected to
517 occur, for development expected to occur within the unincorporated area of a
518 county.

519 [(iii)] (d) The authority may not use property tax differential under Subsection [
520 (1)(a)(viii)] (1)(h) for a landowner's development in a project area unless the
521 minimum mitigation and environmental standards established under this Subsection
522 (2) are followed with respect to that landowner's development.

523 [(2)] (3) The authority may use revenue generated from the operation of public
524 infrastructure operated by the authority or improvements, including an intermodal
525 facility, operated by the authority to:

526 (a) operate and maintain the infrastructure or improvements; and

527 (b) pay for authority operating expenses, including administrative, overhead, and legal
528 expenses.

529 [(3)] (4) The determination of the board under Subsection [(1)(a)(v)] (1)(e) regarding benefit
530 to the project area is final.

531 [(4)] (5) The authority may not use property tax differential revenue collected from one
532 project area for a development project within another project area.

533 [(5)] (6)(a) The authority may use up to 10% of the general differential revenue
534 generated from a project area to pay for affordable housing within or near the project
535 area.

536 (b) In using general differential revenue described in Subsection [(5)(a)] (6)(a), the
537 authority may provide general differential revenue generated from a project area to a
538 non-profit housing fund, as defined in Section 17C-1-102:

- 539 (i) for that non-profit housing fund to assist low-income individuals and families who
 540 would qualify for income targeted housing to achieve homeownership, or retain
 541 homeownership, within a 15 mile radius of the project area that generated the
 542 general differential revenue, in accordance with the mission of the non-profit
 543 housing fund; and
 544 (ii) pursuant to an agreement between the non-profit housing fund and the authority
 545 governing appropriate uses of general differential revenue.

546 [~~6~~] (7) The authority may share general differential funds with a taxing entity that levies a
 547 property tax on land within the project area from which the general differential is
 548 generated.

549 Section 7. Section **11-68-201** is amended to read:

550 **11-68-201 . State Fair Park Authority -- Legal status -- Powers.**

- 551 (1) There is created the State Fair Park Authority.
 552 (2) The authority is:
 553 (a) an independent, nonprofit, separate body corporate and politic, with perpetual
 554 succession;
 555 (b) a political subdivision of the state; and
 556 (c) a public corporation, as defined in Section 63E-1-102.
 557 (3)(a) The fair corporation is dissolved and ceases to exist, subject to any winding down
 558 and other actions necessary for a transition to the authority.
 559 (b) The authority:
 560 (i) replaces and is the successor to the fair corporation;
 561 (ii) succeeds to all rights, obligations, privileges, immunities, and assets of the fair
 562 corporation; and
 563 (iii) shall fulfill and perform all contractual and other obligations of the fair
 564 corporation.
 565 (c) The board shall take all actions necessary and appropriate to wind down the affairs of
 566 the fair corporation as quickly as practicable and to make a transition from the fair
 567 corporation to the authority.
 568 (4) The authority shall:
 569 (a) manage, supervise, and control:
 570 (i) all activities relating to the annual exhibition described in Subsection (4)(j); and
 571 (ii) except as otherwise provided by statute, all state expositions, including setting the
 572 time, place, and purpose of any state exposition;

- 573 (b) for public entertainment, displays, and exhibits or similar events held on fair park
574 land:
- 575 (i) provide, sponsor, or arrange the events;
576 (ii) publicize and promote the events; and
577 (iii) secure funds to cover the cost of the exhibits from:
- 578 (A) private contributions;
579 (B) public appropriations;
580 (C) admission charges; and
581 (D) other lawful means;
- 582 (c) acquire and designate exposition sites;
583 (d) use generally accepted accounting principles in accounting for the authority's assets,
584 liabilities, and operations;
585 (e) seek corporate sponsorships for the state fair park or for individual buildings or
586 facilities on fair park land;
587 (f) work with county and municipal governments, the Salt Lake Convention and
588 Visitor's Bureau, the Utah Office of Tourism, and other entities to develop and
589 promote expositions and the use of fair park land;
590 (g) develop and maintain a marketing program to promote expositions and the use of fair
591 park land;
592 (h) in accordance with provisions of this chapter, operate and maintain state-owned
593 buildings and facilities on fair park land, including the physical appearance and
594 structural integrity of those buildings and facilities;
595 (i) prepare an economic development plan for the fair park land;
596 (j) hold an annual exhibition on fair park land that:
597 (i) is called the state fair or a similar name;
598 (ii) promotes and highlights agriculture throughout the state;
599 (iii) includes expositions of livestock, poultry, agricultural, domestic science,
600 horticultural, floricultural, mineral and industrial products, manufactured articles,
601 and domestic animals that, in the board's opinion, will best stimulate agricultural,
602 industrial, artistic, and educational pursuits and the sharing of talents among the
603 people of the state;
604 (iv) includes the award of premiums for the best specimens of the exhibited articles
605 and animals;
606 (v) permits competition by livestock exhibited by citizens of other states and

- 607 territories of the United States; and
- 608 (vi) is arranged according to plans approved by the board;
- 609 (k) fix the conditions of entry to the annual exhibition described in Subsection (4)(j); and
- 610 (l) publish a list of premiums that will be awarded at the annual exhibition described in
- 611 Subsection (4)(j) for the best specimens of exhibited articles and animals.
- 612 (5) In addition to the annual exhibition described in Subsection (4)(j), the authority may
- 613 hold other exhibitions of livestock, poultry, agricultural, domestic science, horticultural,
- 614 floricultural, mineral and industrial products, manufactured articles, and domestic
- 615 animals that, in the authority's opinion, will best stimulate agricultural, industrial,
- 616 artistic, and educational pursuits and the sharing of talents among the people of the state.
- 617 (6) The authority may:
- 618 (a) employ advisers, consultants, and agents, including financial experts and
- 619 independent legal counsel, and fix their compensation;
- 620 (b)(i) participate in the state's Risk Management Fund created under Section
- 621 63A-4-201 or any captive insurance company created by the risk manager; or
- 622 (ii) procure insurance against any loss in connection with the authority's property and
- 623 other assets;
- 624 (c) receive and accept aid or contributions of money, property, labor, or other things of
- 625 value from any source, including any grants or appropriations from any department,
- 626 agency, or instrumentality of the United States or the state;
- 627 (d) hold, use, loan, grant, and apply that aid and those contributions to carry out the
- 628 purposes of the authority, subject to the conditions, if any, upon which the aid and
- 629 contributions are made;
- 630 (e) enter into management agreements with any person or entity for the performance of
- 631 the authority's functions or powers;
- 632 (f) establish accounts and procedures that are necessary to budget, receive, disburse,
- 633 account for, and audit all funds received, appropriated, or generated;
- 634 (g) subject to Subsection (8) and subject to the powers and responsibilities of the Utah
- 635 Fairpark Area Investment and Restoration District, created in Section 11-70-201,
- 636 lease any of the state-owned buildings or facilities located on fair park land;
- 637 (h) sponsor events as approved by the board;
- 638 (i) subject to Subsection (11), acquire any interest in real property that the board
- 639 considers necessary or advisable to further a purpose of the authority or facilitate the
- 640 authority's fulfillment of a duty under this chapter;

- 641 (j) in accordance with Chapter 42a, Commercial Property Assessed Clean Energy Act,
642 provide for or finance an energy efficiency upgrade, a clean energy system, or
643 electric vehicle charging infrastructure, as those terms are defined in Section
644 11-42a-102; and
- 645 (k) enter into one or more agreements with the Utah Fairpark Area Investment and
646 Restoration District, created in Section 11-70-201.
- 647 (7) The authority shall comply with:
- 648 (a) Title 51, Chapter 5, Funds Consolidation Act;
- 649 (b) Title 51, Chapter 7, State Money Management Act;
- 650 (c) Title 52, Chapter 4, Open and Public Meetings Act;
- 651 (d) Title 63G, Chapter 2, Government Records Access and Management Act;
- 652 (e) the provisions of Section 67-3-12;
- 653 (f) Title 63G, Chapter 6a, Utah Procurement Code, except for a procurement for:
- 654 (i) entertainment provided at the state fair park;
- 655 (ii) judges for competitive exhibits;~~[-or]~~
- 656 (iii) sponsorship of an event on fair park land;~~[-and]~~
- 657 (iv) concessions providers on fair park land; and
- 658 (v) development of fair park land, if the developer is a qualified owner under Section
659 11-70-101; and
- 660 (g) the legislative approval requirements for capital development projects established in
661 Section 63A-5b-404.
- 662 (8)(a) Before the authority executes a lease described in Subsection (6)(g) with a term of
663 10 or more years and subject to the powers and responsibilities of the Utah Fairpark
664 Area Investment and Restoration District, created in Section 11-70-201, the authority
665 shall:
- 666 (i) submit the proposed lease to the division for the division's approval or rejection;
667 and
- 668 (ii) if the division approves the proposed lease, submit the proposed lease to the
669 Executive Appropriations Committee for the Executive Appropriations
670 Committee's review and recommendation in accordance with Subsection (8)(b).
- 671 (b) The Executive Appropriations Committee shall review a proposed lease submitted in
672 accordance with Subsection (8)(a) and recommend to the authority that the authority:
- 673 (i) execute the proposed lease, either as proposed or with changes recommended by
674 the Executive Appropriations Committee; or

- 675 (ii) reject the proposed lease.
- 676 (9)(a) Subject to Subsection (9)(b), a department, division, or other instrumentality of
677 the state and a political subdivision of the state shall cooperate with the authority to
678 the fullest extent possible to provide whatever support, information, or other
679 assistance the authority requests that is reasonably necessary to help the authority
680 fulfill the authority's duties and responsibilities under this chapter.
- 681 (b) The division shall provide assistance and resources to the authority as the division
682 director determines is appropriate.
- 683 (10) The authority may share authority revenue with a municipality in which the fair park
684 land is located, as provided in an agreement between the authority and the municipality,
685 to pay for municipal services provided by the municipality.
- 686 (11)(a) As used in this Subsection (11), "new land" means land that, if acquired by the
687 authority, would result in the authority having acquired over three acres of land more
688 than the land described in Subsection 11-68-101(9)(a).
- 689 (b) In conjunction with the authority's acquisition of new land, the authority shall enter
690 an agreement with the municipality in which the new land is located.
- 691 (c) To provide funds for the cost of increased municipal services that the municipality
692 will provide to the new land, an agreement under Subsection (11)(b) shall:
- 693 (i) provide for:
- 694 (A) the payment of impact fees to the municipality for development activity on the
695 new land; and
- 696 (B) the authority's sharing with the municipality tax revenue generated from the
697 new land; and
- 698 (ii) be structured in a way that recognizes the needs of the authority and furthers
699 mutual goals of the authority and the municipality.

700 **Section 8. Effective Date.**

701 This bill takes effect on May 6, 2026.