

**Critical Minerals Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Ann Millner**

House Sponsor:

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**LONG TITLE****General Description:**

This bill addresses critical minerals.

**Highlighted Provisions:**

This bill:

- facilitates faster permitting by the Department of Environmental Quality and the Division of Oil, Gas, and Mining;
- provides for the diversion of new growth from the mineral severance tax;
- defines terms;
- establishes the state critical minerals objectives and policy, including providing for annual reviews;
- creates the Critical Minerals Council (council), including establishing the council's operations, powers, and duties;
- addresses areas of coordination by certain council members;
- establishes a process to designate critical mineral zones, including providing for property tax differential revenue;
- provides for the creation of a clearinghouse of data to be known as the "Critical Minerals Atlas";
- addresses the creation of the Minerals for Industrial, National, and Economic Security Center;
- creates the Critical Minerals Development Account; and
- makes technical and conforming amendments.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-924 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special Session, Chapter 15

**59-5-215 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Chapter 25

**79-2-201 (Effective 05/06/26) (Partially Repealed 07/01/29)**, as last amended by Laws of Utah 2025, Chapter 93

ENACTS:

**19-1-209 (Effective 05/06/26)**, Utah Code Annotated 1953

**40-8-5.5 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-101 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-201 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-202 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-301 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-302 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-303 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-401 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-402 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-403 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-501 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-601 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-602 (Effective 05/06/26)**, Utah Code Annotated 1953

**79-10-701 (Effective 05/06/26)**, Utah Code Annotated 1953

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

Section 1. Section **19-1-209** is enacted to read:

**19-1-209 (Effective 05/06/26). Fast track permitting for critical minerals.**

(1) As used in this section:

(a) "Critical mineral" means the same as that term is defined in Section 79-10-101.

(b) "Critical minerals project" means an activity requiring one or more state permits related to the extraction or processing of a critical mineral.

(c) "Critical minerals zone" means the same as that term is defined in Section 79-10-101.

(d) "Permit" means the same as that term is defined in Section 79-10-101.

(2)(a) A division within the department shall prioritize division resources to process a permit that is:

(i) requested to be issued by the division; and

- (ii) related to a critical minerals project described in Subsection (2)(b).
- (b) This Subsection (2) applies to a critical mineral project that is:
- (i) for the extraction or processing of a critical mineral within a critical minerals zone; or
- (ii) included in the strategic plan developed by the Critical Minerals Council under Subsection 79-10-302(1).
- (3) The department shall work cooperatively with the Division of Oil, Gas, and Mining to develop processes under which permits for a critical minerals project described in Subsection (2)(b) that are issued by a division within the department and the Division of Oil, Gas, and Mining:
- (a) may be issued at parallel times rather than sequentially; and
- (b) minimize the need for a person to comply with duplicative, overlapping, or conflicting requirements.
- (4) Nothing in this section abrogates or interferes with the powers or duties of the Division of Oil, Gas, and Mining.
- Section 2. Section **40-8-5.5** is enacted to read:
- 40-8-5.5 (Effective 05/06/26). Fast track permitting for critical minerals.**
- (1) As used in this section:
- (a) "Critical mineral" means the same as that term is defined in Section 79-10-101.
- (b) "Critical minerals project" means an activity requiring one or more state permits related to the extraction or processing of a critical mineral.
- (c) "Critical minerals zone" means the same as that term is defined in Section 79-10-101.
- (d) "Permit" means the same as that term is defined in Section 79-10-101.
- (2)(a) The division shall prioritize division resources to process a permit that is:
- (i) requested to be issued by the division; and
- (ii) related to a critical minerals project described in Subsection (2)(b).
- (b) This Subsection (2) applies to a critical minerals project that is:
- (i) for the extraction or processing of a critical mineral within a critical minerals zone; or
- (ii) included in the strategic plan developed by the Critical Minerals Council under Subsection 79-10-302(1).
- (3) The division shall work cooperatively with the Department of Environmental Quality to develop processes under which permits for a critical minerals project described in Subsection (2)(b) that are issued by the division and the Department of Environmental

99        Quality:

100        (a) may be issued at parallel times rather than sequentially; and

101        (b) minimize the need for a person to comply with duplicative, overlapping, or  
102        conflicting requirements.

103        (4) Nothing in this section abrogates or interferes with the powers or duties of the  
104        Department of Environmental Quality.

105        Section 3. Section **59-2-924** is amended to read:

106        **59-2-924 (Effective 05/06/26). Definitions -- Report of valuation of property to**  
107        **county auditor and commission -- Transmittal by auditor to governing bodies --**  
108        **Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget**  
109        **-- Notice provided by the commission.**

110        (1) As used in this section:

111        (a)(i) "Ad valorem property tax revenue" means revenue collected in accordance with  
112        this chapter.

113        (ii) "Ad valorem property tax revenue" does not include:

114            (A) interest;

115            (B) penalties;

116            (C) collections from redemptions; or

117            (D) revenue received by a taxing entity from personal property that is  
118            semiconductor manufacturing equipment assessed by a county assessor in  
119            accordance with Part 3, County Assessment.

120        (b) "Adjusted tax increment" means the same as that term is defined in Section  
121        17C-1-102.

122        (c)(i) "Aggregate taxable value of all property taxed" means:

123            (A) the aggregate taxable value of all real property a county assessor assesses in  
124            accordance with Part 3, County Assessment, for the current year;

125            (B) the aggregate taxable value of all real and personal property the commission  
126            assesses in accordance with Part 2, Assessment of Property, for the current  
127            year; and

128            (C) the aggregate year end taxable value of all personal property a county assessor  
129            assesses in accordance with Part 3, County Assessment, contained on the prior  
130            year's tax rolls of the taxing entity.

131        (ii) "Aggregate taxable value of all property taxed" does not include the aggregate  
132        year end taxable value of personal property that is:

- 133 (A) semiconductor manufacturing equipment assessed by a county assessor in  
134 accordance with Part 3, County Assessment; and
- 135 (B) contained on the prior year's tax rolls of the taxing entity.
- 136 (d) "Base taxable value" means:
- 137 (i) for an authority created under Section 11-58-201, the same as that term is defined  
138 in Section 11-58-102;
- 139 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,  
140 the same as that term is defined in Section 11-59-207;
- 141 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section  
142 11-70-201, the same as that term is defined in Section 11-70-101;
- 143 (iv) for an agency created under Section 17C-1-201.5, the same as that term is  
144 defined in Section 17C-1-102;
- 145 (v) for an authority created under Section 63H-1-201, the same as that term is defined  
146 in Section 63H-1-102;
- 147 (vi) for a host local government, the same as that term is defined in Section  
148 63N-2-502;
- 149 (vii) for a housing and transit reinvestment zone or convention center reinvestment  
150 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit  
151 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- 152 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,  
153 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part  
154 5, Home Ownership Promotion Zone, a property's taxable value as shown upon  
155 the assessment roll last equalized during the base year, as that term is defined in  
156 Section 10-21-101 or Section 17-80-101;
- 157 (ix) for a first home investment zone created under Title 63N, Chapter 3, Part 16,  
158 First Home Investment Zone Act, a property's taxable value as shown upon the  
159 assessment roll last equalized during the base year, as that term is defined in  
160 Section 63N-3-1601;
- 161 (x) for a major sporting event venue zone created under Title 63N, Chapter 3, Part 17,  
162 Major Sporting Event Venue Zone Act, a property's taxable value as shown upon  
163 the assessment roll last equalized during the property tax base year, as that term is  
164 defined in Section 63N-3-1701; [or]
- 165 (xi) for an electrical energy development zone created under Section 79-6-1104, the  
166 value of the property within an electrical energy development zone, as shown on

the assessment roll last equalized before the creation of the electrical development zone, as that term is defined in Section 79-6-1104[.] ; or  
(xii) for a critical minerals zone created under Title 79, Chapter 10, Part 4, Critical Minerals Zone, the value of the property within a critical minerals zone, as shown on the assessment rule last equalized before the creation of the critical minerals zone, as that term is defined in Section 79-10-101.

- (e) "Centrally assessed benchmark value" means an amount equal to the average year end taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous three calendar years, adjusted for taxable value attributable to:
- (i) an annexation to a taxing entity;
  - (ii) an incorrect allocation of taxable value of real or personal property the commission assesses in accordance with Part 2, Assessment of Property; or
  - (iii) a change in value as a result of a change in the method of apportioning the value prescribed by the Legislature, a court, or the commission in an administrative rule or administrative order.

- (f) "Centrally assessed industry" means the following industry classes the commission assesses in accordance with Part 2, Assessment of Property:

- (i) air carrier;
- (ii) coal;
- (iii) coal load out property;
- (iv) electric generation;
- (v) electric rural;
- (vi) electric utility;
- (vii) gas utility;
- (viii) ground access property;
- (ix) land only property;
- (x) liquid pipeline;
- (xi) metalliferous mining;
- (xii) nonmetalliferous mining;
- (xiii) oil and gas gathering;
- (xiv) oil and gas production;
- (xv) oil and gas water disposal;
- (xvi) railroad;

- 201 (xvii) sand and gravel; and  
202 (xviii) uranium.
- 203 (g)(i) "Centrally assessed new growth" means the greater of:  
204 (A) for each centrally assessed industry, zero; or  
205 (B) the amount calculated by subtracting the centrally assessed benchmark value  
206 for each centrally assessed industry, adjusted for prior year end incremental  
207 value, from the taxable value of real and personal property the commission  
208 assesses in accordance with Part 2, Assessment of Property, for each centrally  
209 assessed industry for the current year, adjusted for current year incremental  
210 value.
- 211 (ii) "Centrally assessed new growth" does not include a change in value for a  
212 centrally assessed industry as a result of a change in the method of apportioning  
213 the value prescribed by the Legislature, a court, or the commission in an  
214 administrative rule or administrative order.
- 215 (h) "Certified tax rate" means a tax rate that will provide the same ad valorem property  
216 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- 217 (i) "Community reinvestment agency" means the same as that term is defined in Section  
218 17C-1-102.
- 219 (j) "Eligible new growth" means the greater of:  
220 (i) zero; or  
221 (ii) the sum of:  
222 (A) locally assessed new growth;  
223 (B) centrally assessed new growth; and  
224 (C) project area new growth or hotel property new growth.
- 225 (k) "Host local government" means the same as that term is defined in Section  
226 63N-2-502.
- 227 (l) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- 228 (m) "Hotel property new growth" means an amount equal to the incremental value that is  
229 no longer provided to a host local government as incremental property tax revenue.
- 230 (n) "Incremental property tax revenue" means the same as that term is defined in Section  
231 63N-2-502.
- 232 (o) "Incremental value" means:  
233 (i) for an authority created under Section 11-58-201, the amount calculated by  
234 multiplying:

- 235 (A) the difference between the taxable value and the base taxable value of the  
236 property that is located within a project area and on which property tax  
237 differential is collected; and
- 238 (B) the number that represents the percentage of the property tax differential that  
239 is paid to the authority;
- 240 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,  
241 an amount calculated by multiplying:
- 242 (A) the difference between the current assessed value of the property and the base  
243 taxable value; and
- 244 (B) the number that represents the percentage of the property tax augmentation, as  
245 defined in Section 11-59-207, that is paid to the Point of the Mountain State  
246 Land Authority;
- 247 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section  
248 11-70-201, the amount calculated by multiplying:
- 249 (A) the difference between the taxable value for the current year and the base  
250 taxable value of the property that is located within a project area; and
- 251 (B) the number that represents the percentage of enhanced property tax revenue,  
252 as defined in Section 11-70-101;
- 253 (iv) for an agency created under Section 17C-1-201.5, the amount calculated by  
254 multiplying:
- 255 (A) the difference between the taxable value and the base taxable value of the  
256 property located within a project area and on which tax increment is collected;  
257 and
- 258 (B) the number that represents the adjusted tax increment from that project area  
259 that is paid to the agency;
- 260 (v) for an authority created under Section 63H-1-201, the amount calculated by  
261 multiplying:
- 262 (A) the difference between the taxable value and the base taxable value of the  
263 property located within a project area and on which property tax allocation is  
264 collected; and
- 265 (B) the number that represents the percentage of the property tax allocation from  
266 that project area that is paid to the authority;
- 267 (vi) for a housing and transit reinvestment zone or convention center reinvestment  
268 zone created in accordance with Title 63N, Chapter 3, Part 6, Housing and Transit



Reinvestment Zone Act, an amount calculated by multiplying:

- (A) the difference between the taxable value and the base taxable value of the property that is located within a housing and transit reinvestment zone or convention center reinvestment zone and on which tax increment is collected; and
- (B) the number that represents the percentage of the tax increment that is paid to the housing and transit reinvestment zone or convention center reinvestment zone;

(vii) for a host local government, an amount calculated by multiplying:

- (A) the difference between the taxable value and the base taxable value of the hotel property on which incremental property tax revenue is collected; and
- (B) the number that represents the percentage of the incremental property tax revenue from that hotel property that is paid to the host local government;

(viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part 5, Home Ownership Promotion Zone, an amount calculated by multiplying:

- (A) the difference between the taxable value and the base taxable value of the property that is located within a home ownership promotion zone and on which tax increment is collected; and
- (B) the number that represents the percentage of the tax increment that is paid to the home ownership promotion zone;

(ix) for a first home investment zone created in accordance with Title 63N, Chapter 3, Part 16, First Home Investment Zone Act, an amount calculated by multiplying:

- (A) the difference between the taxable value and the base taxable value of the property that is located within a first home investment zone and on which tax increment is collected; and
- (B) the number that represents the percentage of the tax increment that is paid to the first home investment zone;

(x) for a major sporting event venue zone created pursuant to Title 63N, Chapter 3, Part 17, Major Sporting Event Venue Zone Act, an amount calculated by multiplying:

- (A) the difference between the taxable value and the base taxable value of the property located within a qualified development zone for a major sporting event venue zone and upon which property tax increment is collected; and

- 303 (B) the number that represents the percentage of tax increment that is paid to the  
304 major sporting event venue zone, as approved by a major sporting event venue  
305 zone committee described in Section 63N-1a-1706; ~~or~~
- 306 (xi) for an electrical energy development zone created under Section 79-6-1104, the  
307 amount calculated by multiplying:
- 308 (A) the difference between the taxable value and the base taxable value of the  
309 property that is located within the electrical energy developmental zone; and
- 310 (B) the number that represents the percentage of the tax increment that is paid to a  
311 community reinvestment agency and the Electrical Energy Development  
312 Investment Fund created in Section 79-6-1105~~[-]~~ ; or
- 313 (xii) for a critical minerals zone created under Section 79-10-403, the amount  
314 calculated by multiplying:
- 315 (A) the difference between the taxable value and the base taxable value of the  
316 property that is located within the critical minerals zone; and
- 317 (B) the number that represents the percentage of the tax increment that is paid to a  
318 community reinvestment agency or a state land use authority, as defined in  
319 Section 79-10-401, and the Critical Minerals Development Account created in  
320 Section 79-10-701.
- 321 (p)(i) "Locally assessed new growth" means the greater of:
- 322 (A) zero; or
- 323 (B) the amount calculated by subtracting the year end taxable value of real  
324 property the county assessor assesses in accordance with Part 3, County  
325 Assessment, for the previous year, adjusted for prior year end incremental  
326 value from the taxable value of real property the county assessor assesses in  
327 accordance with Part 3, County Assessment, for the current year, adjusted for  
328 current year incremental value.
- 329 (ii) "Locally assessed new growth" does not include a change in:
- 330 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal,  
331 or another adjustment;
- 332 (B) assessed value based on whether a property is allowed a residential exemption  
333 for a primary residence under Section 59-2-103;
- 334 (C) assessed value based on whether a property is assessed under Part 5, Farmland  
335 Assessment Act; or
- 336 (D) assessed value based on whether a property is assessed under Part 17, Urban

## Farming Assessment Act.

## (q) "Project area" means:

- (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
- (ii) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, the same as that term is defined in Section 11-70-101;
- (iii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102;
- (iv) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102;
- (v) for a housing and transit reinvestment zone or convention center reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- (vi) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part 5, Home Ownership Promotion Zone, the same as that term is defined in Section 10-21-101 or Section 17-80-101;
- (vii) for a first home investment zone created under Title 63N, Chapter 3, Part 16, First Home Investment Zone Act, the same as that term is defined in Section 63N-3-1601; or
- (viii) for a major sporting event venue zone established under Title 63N, Chapter 3, Part 17, Major Sporting Event Venue Zone Act, the qualified development zone, as defined in Section 63N-3-1701.

## (r) "Project area new growth" means:

- (i) for an authority created under Section 11-58-201, an amount equal to the incremental value that is no longer provided to an authority as property tax differential;
- (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount equal to the incremental value that is no longer provided to the Point of the Mountain State Land Authority as property tax augmentation, as defined in Section 11-59-207;
- (iii) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, an amount equal to the incremental value that is no longer provided to the Utah Fairpark Area Investment and Restoration District;

- (iv) for an agency created under Section 17C-1-201.5, an amount equal to the incremental value that is no longer provided to an agency as tax increment;
- (v) for an authority created under Section 63H-1-201, an amount equal to the incremental value that is no longer provided to an authority as property tax allocation;
- (vi) for a housing and transit reinvestment zone or convention center reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount equal to the incremental value that is no longer provided to a housing and transit reinvestment zone or convention center reinvestment zone as tax increment;
- (vii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part 5, Home Ownership Promotion Zone, an amount equal to the incremental value that is no longer provided to a home ownership promotion zone as tax increment;
- (viii) for a first home investment zone created under Title 63N, Chapter 3, Part 16, First Home Investment Zone Act, an amount equal to the incremental value that is no longer provided to a first home investment zone as tax increment; or
- (ix) for a major sporting event venue zone created under Title 63N, Chapter 3, Part 17, Major Sporting Event Venue Zone Act, an amount equal to the incremental value that is no longer provided to the creating entity of a major sporting event venue zone as property tax increment.
- (s) "Project area incremental revenue" means the same as that term is defined in Section 17C-1-1001.
- (t) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- (u) "Property tax differential" means the same as that term is defined in Sections 11-58-102[~~and~~] , 79-6-1104, and 79-10-401.
- (v) "Tax increment" means:
- (i) for a project created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102;
- (ii) for a housing and transit reinvestment zone or convention center reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the same as the term "property tax increment" is defined in Section 63N-3-602;
- (iii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,

- 405 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part  
406 5, Home Ownership Promotion Zone, the same as that term is defined in Section  
407 10-21-101 or Section 17-80-101;
- 408 (iv) for a first home investment zone created under Title 63N, Chapter 3, Part 16,  
409 First Home Investment Zone Act, the same as that term is defined in Section  
410 63N-3-1601; or
- 411 (v) for a major sporting event venue zone created under Title 63N, Chapter 3, Part 17,  
412 Major Sporting Event Venue Zone Act, property tax increment, as that term is  
413 defined in Section 63N-3-1701.
- 414 (2) Before June 1 of each year, each county assessor shall deliver to the county auditor and  
415 the commission the following statements:
- 416 (a) a statement containing the aggregate valuation of all taxable real property a county  
417 assessor assesses in accordance with Part 3, County Assessment, for each taxing  
418 entity; and
- 419 (b) a statement containing the taxable value of all personal property a county assessor  
420 assesses in accordance with Part 3, County Assessment, from the prior year end  
421 values.
- 422 (3) The county auditor shall, on or before June 8, transmit to the governing body of each  
423 taxing entity:
- 424 (a) the statements described in Subsections (2)(a) and (b);
- 425 (b) an estimate of the revenue from personal property;
- 426 (c) the certified tax rate; and
- 427 (d) all forms necessary to submit a tax levy request.
- 428 (4)(a) Except as otherwise provided in this section, the certified tax rate shall be  
429 calculated by dividing the ad valorem property tax revenue that a taxing entity  
430 budgeted for the prior year by the amount calculated under Subsection (4)(b).
- 431 (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall  
432 calculate an amount as follows:
- 433 (i) calculate for the taxing entity the difference between:
- 434 (A) the aggregate taxable value of all property taxed; and
- 435 (B) any adjustments for current year incremental value;
- 436 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount  
437 determined by increasing or decreasing the amount calculated under Subsection  
438 (4)(b)(i) by the average of the percentage net change in the value of taxable

- property for the equalization period for the three calendar years immediately preceding the current calendar year;
- (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product of:
- (A) the amount calculated under Subsection (4)(b)(ii); and
- (B) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
- (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount determined by:
- (A) multiplying the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year by eligible new growth; and
- (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount calculated under Subsection (4)(b)(iii).
- (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated as follows:
- (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified tax rate is zero;
- (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
- (i) in a county of the first, second, or third class, the levy imposed for municipal-type services under Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services to Unincorporated Areas; and
- (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-78-501 and Subsection 17-63-101(23);
- (c) for a community reinvestment agency that received all or a portion of a taxing entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4) except that the commission shall treat the total revenue transferred to the community reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the prior year; and
- (d) for debt service voted on by the public, the certified tax rate is the actual levy imposed by that section, except that a certified tax rate for the following levies shall be calculated in accordance with Section 59-2-913 and this section:

- 473 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and  
474 (ii) a levy to pay for the costs of state legislative mandates or judicial or  
475 administrative orders under Section 59-2-1602.
- 476 (6)(a) A taxing entity may impose a judgment levy under Section 59-2-1328 or  
477 59-2-1330 at a rate that is sufficient to generate only the revenue required to satisfy  
478 one or more eligible judgments.
- 479 (b) The ad valorem property tax revenue generated by a judgment levy described in  
480 Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate  
481 certified tax rate.
- 482 (7)(a) For the purpose of calculating the certified tax rate, the county auditor shall use:
- 483 (i) the taxable value of real property:
- 484 (A) the county assessor assesses in accordance with Part 3, County Assessment;  
485 and  
486 (B) contained on the assessment roll;
- 487 (ii) the year end taxable value of personal property:
- 488 (A) a county assessor assesses in accordance with Part 3, County Assessment; and  
489 (B) contained on the prior year's assessment roll; and
- 490 (iii) the taxable value of real and personal property the commission assesses in  
491 accordance with Part 2, Assessment of Property.
- 492 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new  
493 growth.
- 494 (8)(a) On or before June 30 of each year, a taxing entity shall adopt a tentative budget.
- 495 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify  
496 the county auditor of:
- 497 (i) the taxing entity's intent to exceed the certified tax rate; and  
498 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 499 (c) The county auditor shall notify property owners of any intent to levy a tax rate that  
500 exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- 501 (9)(a) Subject to Subsection (9)(d), the commission shall provide notice, through  
502 electronic means on or before July 31, to a taxing entity and the Revenue and  
503 Taxation Interim Committee if:
- 504 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end  
505 taxable value of the real and personal property the commission assesses in  
506 accordance with Part 2, Assessment of Property, for the previous year, adjusted

- 507 for prior year end incremental value; and
- 508 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year
- 509 end taxable value of the real and personal property of a taxpayer the commission
- 510 assesses in accordance with Part 2, Assessment of Property, for the previous year.
- 511 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by
- 512 subtracting the taxable value of real and personal property the commission assesses
- 513 in accordance with Part 2, Assessment of Property, for the current year, adjusted for
- 514 current year incremental value, from the year end taxable value of the real and
- 515 personal property the commission assesses in accordance with Part 2, Assessment of
- 516 Property, for the previous year, adjusted for prior year end incremental value.
- 517 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by
- 518 subtracting the total taxable value of real and personal property of a taxpayer the
- 519 commission assesses in accordance with Part 2, Assessment of Property, for the
- 520 current year, from the total year end taxable value of the real and personal property of
- 521 a taxpayer the commission assesses in accordance with Part 2, Assessment of
- 522 Property, for the previous year.
- 523 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the
- 524 requirement under Subsection (9)(a)(ii).

525 Section 4. Section **59-5-215** is amended to read:

526 **59-5-215 (Effective 05/06/26). Disposition of taxes collected -- Credit to General**

527 **Fund -- Transfers for critical minerals.**

- 528 (1) As used in this section, "above-trend revenue" means the amount by which the actual
- 529 revenue from the severance tax deposited into the General Fund under Subsection (2)
- 530 exceeds the long-term trend of mineral severance tax revenue to the General Fund as
- 531 determined by the Office of the Legislative Fiscal Analyst and the Governor's Office of
- 532 Planning and Budget.
- 533 (2) Except as provided in Section 51-9-305, 51-9-306, or 51-9-307, or Subsection
- 534 59-5-202(5), a tax imposed and collected under Section 59-5-202 shall be paid to the
- 535 commission, promptly remitted to the state treasurer, and credited to the General Fund.
- 536 (3) The Division of Finance shall transfer above-trend revenue up to \$20,000,000 from the
- 537 General Fund into the Critical Minerals Development Account, created in Section
- 538 79-10-701, each year beginning in the fiscal year beginning July 1, 2026.

539 Section 5. Section **79-2-201** is amended to read:

540 **79-2-201 (Effective 05/06/26) (Partially Repealed 07/01/29). Department of**



**Natural Resources created.**

- (1) There is created the Department of Natural Resources.
- (2) The department comprises the following:
  - (a) Board of Water Resources, created in Section 73-10-1.5;
  - (b) Board of Oil, Gas, and Mining, created in Section 40-6-4;
  - (c) Office of Energy Development, created in Section 79-6-401;
  - (d) Wildlife Board, created in Section 23A-2-301;
  - (e) Board of the Utah Geological Survey, created in Section 79-3-301;
  - (f) Water Development Coordinating Council, created in Section 73-10c-3;
  - (g) Division of Water Rights, created in Section 73-2-1.1;
  - (h) Division of Water Resources, created in Section 73-10-18;
  - (i) Division of Forestry, Fire, and State Lands, created in Section 65A-1-4;
  - (j) Division of Oil, Gas, and Mining, created in Section 40-6-15;
  - (k) Division of State Parks, created in Section 79-4-201;
  - (l) Division of Outdoor Recreation, created in Section 79-7-201;
  - (m) Division of Wildlife Resources, created in Section 23A-2-201;
  - (n) Utah Geological Survey, created in Section 79-3-201;
  - (o) Utah Outdoor Recreation Infrastructure Advisory Committee, created in Section 79-7-206;
  - (p)(i) an advisory council that includes in the advisory council's duties advising on state boating policy, authorized by Section 73-18-3.5; or
  - (ii) an advisory council that includes in the advisory council's duties advising on off-highway vehicle use, authorized by Section 41-22-10;
  - (q) Wildlife Board Nominating Committee, created in Section 23A-2-302;
  - (r) Wildlife Regional Advisory Councils, created in Section 23A-2-303;
  - (s) Utah Watersheds Council, created in Section 73-10g-304;
  - (t) Public Lands Policy Coordinating Office created in Section 63L-11-201;~~[-and]~~
  - (u) the Great Salt Lake commissioner, appointed under Section 73-32-201, and the Office of the Great Salt Lake Commissioner, created in Section 73-32-301~~[-:]~~ ; and
  - (v) the Critical Minerals Council, created in Section 79-10-301.

Section 6. Section **79-10-101** is enacted to read:

**CHAPTER 10. Critical Minerals Strategic Act****Part 1. General Provisions**

**79-10-101 (Effective 05/06/26). Definitions.**

As used in this chapter:

- (1) "Atlas" means a depository of geological data maintained in accordance with Part 5, Critical Minerals Atlas.
- (2) "Center" means the Minerals for Industrial, National, and Economic Security Center created in accordance with Part 6, Minerals for Industrial, National, and Economic Security Center.
- (3) "Council" means the Critical Minerals Council created in Section 79-10-301.
- (4) "Critical mineral" means a mineral identified by the United States Geological Survey or the council as essential to the economic security of the state or national security.
- (5) "Critical minerals zone" means a critical minerals zone designated by the council under Part 4, Critical Minerals Zone.
- (6) "Permit" means one of the following issued by a state agency:
  - (a) a permit;
  - (b) a plan;
  - (c) a license;
  - (d) an approval order; or
  - (e) another administrative authorization.

Section 7. Section **79-10-201** is enacted to read:

**Part 2. State Critical Minerals Objectives and Policy****79-10-201 (Effective 05/06/26). State critical mineral objectives and policy.**

- (1) The state's long-term objectives related to critical minerals are:
  - (a) to capture 20% to 25% of United States domestic critical minerals demand;
  - (b) to process within the state 50% of the critical minerals extracted from within the state;
  - (c) to reduce average permitting timelines to less than 18 months;
  - (d) to establish and build out the Minerals for Industrial, National, and Economic Security Center, as provided in Part 6, Minerals for Industrial, National, and Economic Security Center; and
  - (e) to secure federal designation of an entity within the state as a United States critical minerals national laboratory.
- (2) The state's policy related to critical minerals is to:
  - (a) pursue market-based solutions while using public policy to accelerate market performance;

- (b) foster the long-term viability of extraction and processing operations;
- (c) foster the long-term health of marketplaces to ensure private parties can invest confidently in the critical minerals industry;
- (d) maximize resources available across the state, including natural, talent, processing, financial, and technological resources;
- (e) leverage the Utah System of Higher Education, including technical colleges, to create a specialized talent pipeline for mining, geology, and processing;
- (f) create a positive regulatory framework, including streamlined permitting for critical minerals processes;
- (g) create intrastate, interstate, and federal partnerships that leverage available resources for state, regional, and national benefit;
- (h) accelerate development of critical minerals zones; and
- (i) support applied research partnerships between higher education, industry, and the state that support commercialization.

(3) State agencies, academia, and industry are encouraged to conduct activities consistent with Subsections (1) and (2).

(4) This section does not create a cause of action against the state's or a state agency's action that is inconsistent with Subsections (1) and (2) and does not waive governmental immunity under Title 63G, Chapter 7, Governmental Immunity Act of Utah.

Section 8. Section **79-10-202** is enacted to read:

**79-10-202 (Effective 05/06/26). Legislative review of objectives and policy.**

The Natural Resources, Agriculture, and Environment Interim Committee shall annually review the state's critical mineral objectives and policy under Section 79-10-201 and propose any changes to the Legislature.

Section 9. Section **79-10-301** is enacted to read:

### **Part 3. Critical Minerals Coordinating Council**

**79-10-301 (Effective 05/06/26). Critical Minerals Council created.**

(1) There is created within the Department of Natural Resources a mixed purpose board known as the "Critical Minerals Council."

(2) The council consists of the following 11 members:

- (a) the director of the Office of Energy Development, or the director's designee;
- (b) the director of the Division of Oil, Gas, and Mining, or the director's designee;
- (c) one of the following appointed by the governor:
  - (i) the executive director of the Governor's Office of Economic Opportunity; or

- 642           (ii) the executive director of the Nucleus Institute, created in Section 53H-16-202;
- 643           (d) a member of the House of Representatives, appointed by the speaker of the House of
- 644           Representatives;
- 645           (e) a member of the Senate, appointed by the president of the Senate;
- 646           (f) the president of the University of Utah, or the president's designee;
- 647           (g) a representative from an association representing the mining industry, appointed by
- 648           the governor;
- 649           (h) a representative from an organization designed to create jobs in Utah by expanding
- 650           international sales, attracting foreign investment, and facilitating international
- 651           partnerships, appointed by the governor;
- 652           (i) a representative from a state land use authority, as defined in Section 79-10-401,
- 653           appointed by the governor; and
- 654           (j) two at-large members representing a relevant industry or state research center,
- 655           appointed by the members of the council described in Subsections (2)(a) through (i).
- 656       (3)(a)(i) The director of the Office of Energy Development, or the director's designee,
- 657           is the co-chair of the council.
- 658           (ii) The president of the Senate and the speaker of the House of Representatives shall
- 659           jointly appoint a co-chair of the council from members of the council.
- 660       (b) The vice-chairs of the council are:
- 661           (i) the director of the Division of Oil, Gas, and Mining, or the director's designee; and
- 662           (ii) the individual appointed under Subsection (1)(c).
- 663       (4)(a) The majority of the members constitutes a quorum of the council.
- 664       (b) The majority vote of the members present when a quorum is present constitutes
- 665           action of the council.
- 666       (5) The council shall meet:
- 667           (a) at the time and place designated by the chairs; and
- 668           (b) no less than once every month or as frequently as the council determines.
- 669       (6)(a) A member appointed under Subsections (2)(g) through (j) shall serve a term of
- 670           four years.
- 671       (b) The appointing authority may appoint an individual to a position under Subsections
- 672           (2)(g) through (j) to more than one term.
- 673       (c) Notwithstanding Subsection (6)(a), the council shall, at the time of appointment or
- 674           reappointment, adjust the length of terms to ensure that the terms of the members
- 675           appointed under Subsections (2)(g) through (j) are staggered so that approximately

half of the members appointed under Subsections (2)(g) through (j) are appointed every two years.

(7)(a) A vacancy that occurs on the council for any reason shall be filled in the same manner as the original appointment.

(b) If an at-large representative vacates the position, the council shall appoint a new member for the unexpired term of the vacated member.

(8) A member may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses in accordance with:

(a) Section 63A-3-106;

(b) Section 63A-3-107; and

(c) rules made by the Division of Finance in accordance with Sections 63A-3-106 and 63A-3-107.

(9)(a) A council member who has, will have, or later acquires an interest, direct or indirect, in a transaction with the council shall immediately disclose the nature and extent of that interest in writing to the council as soon as the council member has knowledge of the actual or prospective interest.

(b) The council shall enter a disclosure described in this Subsection (9) upon the minutes of the council.

(c) Upon disclosure, that council member may participate in an action by the council authorizing the transaction.

(10) The Department of Natural Resources shall provide staff support to the council.

Section 10. Section **79-10-302** is enacted to read:

**79-10-302 (Effective 05/06/26). Powers and duties of the council.**

(1) The council shall:

(a) develop a strategic plan to prioritize activities and projects related to the exploration, development, production, and processing of critical minerals in the state consistent with the state's critical minerals objectives and policy as outlined in Section 79-10-201;

(b) ensure that efforts among Utah public, private, and academic partners regarding critical minerals are coordinated efficiently and effectively;

(c) act as a clearinghouse for information related to federal, state, or local grants and determine whether a grant application is consistent with the strategic plan developed under Subsection (1)(a);

(d) investigate and participate in studies of problems unique to the exploration,

- 710 development, production, and processing of critical minerals in the state;
- 711 (e) oversee the development of the center in accordance with Part 6, Minerals for
- 712 Industrial, National, and Economic Security Center;
- 713 (f) take actions consistent with this chapter to promote, protect, and stabilize the critical
- 714 minerals industry;
- 715 (g) cooperate with local, state, or national organizations engaged in activities similar to
- 716 those of the council;
- 717 (h) partner with other western states for the development of critical minerals mining and
- 718 processing capabilities;
- 719 (i) accept grants, donations, or gifts for use consistent with this chapter;
- 720 (j) catalyze critical minerals extraction and processing for industries in the state;
- 721 (k) accelerate development of critical minerals zones in the state for extraction and
- 722 processing of critical minerals; and
- 723 (l) advise the Legislature about the need, if any, for legislative action.
- 724 (2) The council may enter into agreements necessary to fulfill the council's duties.
- 725 (3) The council may make rules, in accordance with Title 63G, Chapter 3, Utah
- 726 Administrative Rulemaking Act, creating a dispute resolution process to resolve
- 727 conflicts between agencies or private entities represented by a member of the council.
- 728 (4)(a) The council may organize standing or ad hoc committees that operate in
- 729 accordance with guidelines established by the council, regarding specific state and
- 730 industry needs related to critical minerals development, including:
- 731 (i) education and workforce needs;
- 732 (ii) research and commercialization;
- 733 (iii) entrepreneurship and investment;
- 734 (iv) logistics and infrastructure;
- 735 (v) international trade; or
- 736 (vi) other needs related to critical minerals development.
- 737 (b) The council may appoint a member of a standing or ad hoc committee that is not a
- 738 member of the council.
- 739 (5)(a) The council shall report annually by no later than October 1 to the Natural
- 740 Resources, Agriculture, and Environment Interim Committee.
- 741 (b) The report required by this Subsection (5) shall include information regarding:
- 742 (i) the state's progress towards the objectives described in Subsection 79-10-201(1);
- 743 (ii) critical minerals zones as required by Section 79-10-402;

(iii) the state's progress towards development of the center, including the center's activities and fiscal needs; and

(iv) the Critical Minerals Development Account required by Section 79-10-701.

(6) Notwithstanding the other provisions of this chapter, the council may not:

(a) interfere or impair with the statutory authority of a state agency to issue a permit; or

(b) vote on an individual permit.

Section 11. Section **79-10-303** is enacted to read:

**79-10-303 (Effective 05/06/26). Areas for coordination.**

(1) Council members are designated as area leads as provided in this section. In conducting the council's business, the council may assign a council member who is an area lead to coordinate on an issue within the council member's area.

(2) The council shall ensure:

(a) the coordination of state policy with federal policy; and

(b) the development of infrastructure within the state related to critical minerals.

(3) The director of the Division of Oil, Gas, and Mining, or the director's designee, shall address regulation and permitting and coordinate with state agencies related to permitting and information gathering for extraction or reclamation projects, including coordinating with the Department of Environmental Quality and the Utah Geological Survey.

(4)(a) The council member appointed under Subsection 79-10-301(2)(c) shall address incentives and critical minerals zones and coordinate:

(i) implementation of state tax incentives;

(ii) domestic recruitment;

(iii) foreign investment; and

(iv) accessing federal appropriations and other federal funding sources.

(b) In coordinating under this Subsection (4), the council member appointed under Subsection 79-10-301(2)(c) shall at a minimum coordinate with:

(i) the council member appointed under Subsection 79-10-301(2)(h); and

(ii) public and private entities that may act as a liaison with federal agencies that may provide funding for critical minerals.

(5)(a) The council member representing the University of Utah shall coordinate issues related to innovation including:

(i) workforce training and talent pipelines;

(ii) pilot technology testing;





- (a) establish and implement:
- (i) processes for designating critical minerals zones; and
- (ii) criteria for evaluating proposed critical minerals zones;
- (b) consult with state land use authorities regarding:
- (i) identification of state lands suitable for critical minerals extraction or processing;
- (ii) designation of critical minerals zones; and
- (iii) opportunities for coordinated development of extraction or processing projects on state lands;
- (c) assess and address potential public health impacts of critical minerals zones;
- (d) report annually by October 1 to the Natural Resources, Agriculture, and Environment Interim Committee regarding:
- (i) infrastructure needs related to extraction and processing of critical minerals;
- (ii) the status of designated critical minerals zones; and
- (iii) recommendations for how the property tax differential revenue collected under this section should be divided and distributed between the state, counties, and municipalities; and
- (e) negotiate with the applicable county or municipality regarding the distribution of property tax differential revenue.
- (2) The council may enter agreements with state land use authorities to address the implementation of critical minerals zones and the administration of property tax differential revenue.

Section 14. Section **79-10-403** is enacted to read:

**79-10-403 (Effective 05/06/26). Critical minerals zones designated.**

- (1)(a) Except as provided in Subsection (1)(b), a county or municipality may not offer financial incentives for a critical minerals extraction or processing project that is not located within a designated critical minerals zone.
- (b) Subsection (1)(a) does not apply to a critical minerals extraction or processing project for which a project area plan has been approved before May 6, 2026.
- (2) A county or municipality may:
- (a) pass a resolution declaring an intent to establish within the county or municipality boundaries a critical minerals zone;
- (b) enter into an interlocal agreement with the council outlining each parties' responsibilities relating to a critical minerals zone; and
- (c) apply to the council for the designation of a critical minerals zone by submitting:

- 846 (i) a description of the proposed boundaries of the critical minerals zone;  
847 (ii) an assessment of existing critical minerals extraction or processing infrastructure  
848 within and proximate to the proposed critical minerals zone;  
849 (iii) a development plan that includes:  
850 (A) proposed critical minerals extraction or processing projects;  
851 (B) anticipated infrastructure improvements;  
852 (C) projected economic benefits to the county; and  
853 (D) evidence of local support including any interlocal agreement entered into  
854 between the county or municipality and the council, as applicable;  
855 (iv) if the applicant is a municipality, evidence of coordination with the county in  
856 which the proposed critical minerals zone is located, including any interlocal  
857 agreement entered into between the county or municipality and the council, as  
858 applicable;  
859 (v) if the applicant is a county and any portion of the proposed critical minerals zone  
860 is within the boundaries of a municipality, evidence of an agreement with the  
861 municipality regarding the establishment of the critical minerals zone; and  
862 (vi) any other information required by the council.
- 863 (3) A state land use authority may:  
864 (a) propose a critical minerals zone within lands under the state land use authority's  
865 jurisdiction; and  
866 (b) apply to the council for the designation of a critical minerals zone by submitting:  
867 (i) a description of the proposed boundaries of the critical minerals zone;  
868 (ii) an assessment of existing critical minerals extraction or processing infrastructure  
869 within and proximate to the proposed critical minerals zone;  
870 (iii) a development plan that includes:  
871 (A) proposed critical minerals extraction or processing projects;  
872 (B) anticipated infrastructure improvements; and  
873 (C) projected economic benefits;  
874 (iv) evidence that the proposed critical minerals zone is consistent with applicable  
875 land use plans and regulations; and  
876 (v) any other information required by the council.
- 877 (4) The council shall:  
878 (a) approve an application for a critical minerals zone designation if the application  
879 demonstrates:

- 880           (i) the proposed critical minerals zone includes land suitable for critical minerals  
881           extraction or processing development based on:  
882           (A) adequate transportation access; and  
883           (B) sufficient land area for proposed development; and  
884           (ii) the critical minerals zone plan:  
885           (A) aligns with state critical minerals objectives and policy under Section  
886           79-10-201;  
887           (B) includes realistic timelines and milestones;  
888           (C) identifies specific infrastructure improvements; and  
889           (D) quantifies projected economic benefits;  
890           (b) make a determination on an application within 60 days of submission;  
891           (c) provide written notice to the applicant explaining the basis for approval or denial;  
892           (d) if a critical minerals zone overlaps with an area designated by a community  
893           reinvestment agency as a community reinvestment project area as of May 6, 2026,  
894           enter into an agreement with the community reinvestment agency to determine the  
895           percentage division of the property tax differential between:  
896           (i) the Critical Minerals Development Account; and  
897           (ii) the community reinvestment agency; and  
898           (e) if a critical minerals zone overlaps with a project area of a state land use authority,  
899           enter into an agreement with the state land use authority to determine the percentage  
900           division of the property tax differential between:  
901           (i) the Critical Minerals Development Account; and  
902           (ii) the state land use authority.  
903           (5) Within 30 days after the council designates a critical minerals zone:  
904           (a) the county auditor shall certify to the council the base taxable value of property  
905           within the critical minerals zone; and  
906           (b) the county shall transmit to the council copies of the property tax assessment rolls for  
907           the property within the critical minerals zone.  
908           (6)(a) Each year, the county auditor shall:  
909           (i) determine the amount of the property tax differential for the critical minerals zone  
910           by comparing:  
911           (A) the current assessed value of property within the critical minerals zone; and  
912           (B) the base taxable value of property within the critical minerals zone;  
913           (ii) inform the county treasurer of the property tax differential amount; and

(iii) provide notice to the council of the amount calculated under this Subsection (6)(a).

(b) The county treasurer shall transfer the property tax differential to the council for deposit into the Critical Minerals Development Account created in Section 79-10-701, subject to any agreements entered into under Subsections (4)(d) and (4)(e).

(c) The county treasurer shall make a distribution required under this section:

(i) at the same time as regular annual property tax distributions; and

(ii) using the same method as other property tax distributions.

(d) For property tax differential not subject to Subsection (4)(d) or (4)(e), the council may enter into agreements with taxing entities regarding the allocation of the property tax differential.

Section 15. Section **79-10-501** is enacted to read:

#### **Part 5. Critical Minerals Atlas**

**79-10-501 (Effective 05/06/26). Critical Minerals Atlas created -- Processes to be developed.**

(1)(a) The Division of Oil, Gas, and Mining shall lead a joint effort with the Utah Geological Survey and Office of Energy Development to organize and maintain a clearinghouse of geological data related to critical minerals known as the "Critical Minerals Atlas."

(b) The purpose of the atlas is to:

(i) compile reliable data that can be used by:

(A) the council, including the council using the data in developing the strategic plan required under Subsection 79-10-302(1);

(B) other government agencies;

(C) academia; and

(D) private entities; and

(ii) reconcile differences in the data submitted to the atlas.

(2)(a) The agencies described in Subsection (1)(a) shall:

(i) develop a process by which a state agency, state institution of higher education, or private entity may submit information to the atlas;

(ii) recommend which state agencies and state institutions of higher education should be required to submit data to the atlas;

(iii) develop a process by which differences in the data submitted to the atlas may be reconciled; and

(iv) develop policies consistent with Title 63G, Chapter 2, Government Records Access and Management Act, related to confidentiality of information submitted to the atlas.

(b) The Division of Oil, Gas, and Mining shall report the processes, recommendations, and policies described in Subsection (2)(a) to the Natural Resources, Agriculture, and Environment Interim Committee by no later than October 1, 2026.

Section 16. Section **79-10-601** is enacted to read:

**Part 6. Minerals for Industrial, National, and Economic Security Center**

**79-10-601 (Effective 05/06/26). Minerals for Industrial, National, and Economic Security Center process for creation -- Governance.**

(1) There is created under the general supervision of the council a center known as the "Minerals for Industrial, National, and Economic Security Center," to serve the objectives described in Section 79-10-602.

(2) The council shall create a plan and budget for the center that address:

(a) the governance of the center;

(b) the operations of the center;

(c) how the creation and activities of the center are to be funded; and

(d) other issues the council determines are relevant to the governance and operations of the center.

(3) The council shall report the council's development of a plan and budget under this section to:

(a) the Executive Appropriations Committee by no later than the 2026 September meeting of the Executive Appropriations Committee; and

(b) the Natural Resources, Agriculture, and Environment Interim Committee by no later than the 2026 October interim meeting of the Natural Resources, Agriculture, and Environment Interim Committee.

Section 17. Section **79-10-602** is enacted to read:

**79-10-602 (Effective 05/06/26). Center objectives.**

The center shall:

(1) serve as the state's primary partner for issues related to developing critical mineral extraction and processing from research to commercialization, including:

(a) workforce training;

(b) the testing and piloting of technology;

(c) federal grant coordination; and

- 982 (d) development of processing capacity;  
983 (2) coordinate the center's operations with the strategic plan established by the council in  
984 accordance with Subsection 79-10-302(1);  
985 (3) partner with industry and academia to:  
986 (a) develop processing and separation processes;  
987 (b) provide technology benchmarking and performance validation;  
988 (c) provide pilot-scale demonstrations and scale-up;  
989 (d) integrate physical, chemical, electrochemical, and thermal processing; and  
990 (e) provide for autonomous sampling and real-time analysis; and  
991 (4) lay groundwork for securing federal designation of an entity within the state as a United  
992 States critical minerals national laboratory.

993 Section 18. Section **79-10-701** is enacted to read:

994 **Part 7. Fiscal Matters**

995 **79-10-701 (Effective 05/06/26). Critical Minerals Development Account.**

- 996 (1) There is created within the General Fund a restricted account known as the "Critical  
997 Minerals Development Account."  
998 (2) Subject to appropriation, the council shall administer the Critical Minerals Development  
999 Account for the purposes described in Subsection (5).  
1000 (3) The Critical Minerals Development Account consists of:  
1001 (a) revenue deposited into the Critical Minerals Development Account under Section  
1002 59-5-215;  
1003 (b) revenue deposited into the Critical Minerals Development Account under Section  
1004 79-10-403;  
1005 (c) money appropriated by the Legislature;  
1006 (d) federal money;  
1007 (e) donations or grants from public or private entities; and  
1008 (f) interest and other earnings earned on money in the Critical Minerals Development  
1009 Account.  
1010 (4)(a) The Critical Minerals Development Account shall earn interest.  
1011 (b) The state treasurer shall invest account money in accordance with Title 51, Chapter 7,  
1012 State Money Management Act, and credit the interest and earnings from the  
1013 investments to the Critical Minerals Development Account.  
1014 (5) Subject to appropriation, the council may use fund money to:  
1015 (a) pay the costs of administering this chapter;

- 1016        (b) fund the operations of the center in accordance with the plan and budget developed  
1017        by the council in accordance with Section 79-10-601;
- 1018        (c) facilitate critical minerals extraction and processing infrastructure development  
1019        within the state, including funding research, site selection, permitting, public  
1020        outreach, and other activities related to the development of critical minerals  
1021        extraction or processing infrastructure;
- 1022        (d) provide matching funds for federal critical minerals grants;  
1023        (e) support critical minerals workforce development programs; and  
1024        (f) provide incentives for critical minerals extraction or processing projects.
- 1025        (6) The council shall include a report of how money from the Critical Minerals  
1026        Development Account was used in the annual report described in Section 79-10-302.
- 1027        Section 19. **Effective Date.**
- 1028        This bill takes effect on May 6, 2026.