

Critical Minerals Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Ann Millner

House Sponsor: David Shallenberger

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:

31 **59-2-924 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, First Special
 32 Session, Chapter 15
 33 **59-5-215 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Chapter 25
 34 **79-2-201 (Effective 05/06/26) (Partially Repealed 07/01/29)**, as last amended by Laws of
 35 Utah 2025, Chapter 93

36 ENACTS:

37 **19-1-209 (Effective 05/06/26)**, Utah Code Annotated 1953
 38 **40-8-5.5 (Effective 05/06/26)**, Utah Code Annotated 1953
 39 **79-10-101 (Effective 05/06/26)**, Utah Code Annotated 1953
 40 **79-10-201 (Effective 05/06/26)**, Utah Code Annotated 1953
 41 **79-10-202 (Effective 05/06/26)**, Utah Code Annotated 1953
 42 **79-10-301 (Effective 05/06/26)**, Utah Code Annotated 1953
 43 **79-10-302 (Effective 05/06/26)**, Utah Code Annotated 1953
 44 **79-10-303 (Effective 05/06/26)**, Utah Code Annotated 1953
 45 **79-10-401 (Effective 05/06/26)**, Utah Code Annotated 1953
 46 **79-10-402 (Effective 05/06/26)**, Utah Code Annotated 1953
 47 **79-10-403 (Effective 05/06/26)**, Utah Code Annotated 1953
 48 **79-10-501 (Effective 05/06/26)**, Utah Code Annotated 1953
 49 **79-10-601 (Effective 05/06/26)**, Utah Code Annotated 1953
 50 **79-10-602 (Effective 05/06/26)**, Utah Code Annotated 1953
 51 **79-10-701 (Effective 05/06/26)**, Utah Code Annotated 1953

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

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

55 **19-1-209 (Effective 05/06/26). Fast track permitting for critical minerals.**

56 (1) As used in this section:

- 57 (a) "Critical mineral" means the same as that term is defined in Section 79-10-101.
 58 (b) "Critical minerals project" means an activity requiring one or more state permits
 59 related to the extraction or processing of a critical mineral.
 60 (c) "Critical minerals zone" means the same as that term is defined in Section 79-10-101.
 61 (d) "Permit" means the same as that term is defined in Section 79-10-101.

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

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

- 65 (ii) related to a critical minerals project described in Subsection (2)(b).
- 66 (b) This Subsection (2) applies to a critical mineral project that is:
- 67 (i) for the extraction or processing of a critical mineral within a critical minerals
- 68 zone; or
- 69 (ii) included in the strategic plan developed by the Critical Minerals Council under
- 70 Subsection 79-10-302(1).
- 71 (3) The department shall work cooperatively with the Division of Oil, Gas, and Mining to
- 72 develop processes under which permits for a critical minerals project described in
- 73 Subsection (2)(b) that are issued by a division within the department and the Division of
- 74 Oil, Gas, and Mining:
- 75 (a) may be issued at parallel times rather than sequentially; and
- 76 (b) minimize the need for a person to comply with duplicative, overlapping, or
- 77 conflicting requirements.
- 78 (4) Nothing in this section abrogates or interferes with the powers or duties of the Division
- 79 of Oil, Gas, and Mining.

80 Section 2. Section **40-8-5.5** is enacted to read:

81 **40-8-5.5 (Effective 05/06/26). Fast track permitting for critical minerals.**

- 82 (1) As used in this section:
- 83 (a) "Critical mineral" means the same as that term is defined in Section 79-10-101.
- 84 (b) "Critical minerals project" means an activity requiring one or more state permits
- 85 related to the extraction or processing of a critical mineral.
- 86 (c) "Critical minerals zone" means the same as that term is defined in Section 79-10-101.
- 87 (d) "Permit" means the same as that term is defined in Section 79-10-101.
- 88 (2)(a) The division shall prioritize division resources to process a permit that is:
- 89 (i) requested to be issued by the division; and
- 90 (ii) related to a critical minerals project described in Subsection (2)(b).
- 91 (b) This Subsection (2) applies to a critical minerals project that is:
- 92 (i) for the extraction or processing of a critical mineral within a critical minerals
- 93 zone; or
- 94 (ii) included in the strategic plan developed by the Critical Minerals Council under
- 95 Subsection 79-10-302(1).
- 96 (3) The division shall work cooperatively with the Department of Environmental Quality to
- 97 develop processes under which permits for a critical minerals project described in
- 98 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

167 the assessment roll last equalized before the creation of the electrical development
168 zone, as that term is defined in Section 79-6-1104[-] ; or

169 (xii) for a critical minerals zone created under Title 79, Chapter 10, Part 4, Critical
170 Minerals Zone, the value of the property within a critical minerals zone, as shown
171 on the assessment rule last equalized before the creation of the critical minerals
172 zone, as that term is defined in Section 79-10-101.

173 (e) "Centrally assessed benchmark value" means an amount equal to the average year
174 end taxable value of real and personal property the commission assesses in
175 accordance with Part 2, Assessment of Property, for the previous three calendar
176 years, adjusted for taxable value attributable to:

- 177 (i) an annexation to a taxing entity;
- 178 (ii) an incorrect allocation of taxable value of real or personal property the
179 commission assesses in accordance with Part 2, Assessment of Property; or
- 180 (iii) a change in value as a result of a change in the method of apportioning the value
181 prescribed by the Legislature, a court, or the commission in an administrative rule
182 or administrative order.

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

- 185 (i) air carrier;
- 186 (ii) coal;
- 187 (iii) coal load out property;
- 188 (iv) electric generation;
- 189 (v) electric rural;
- 190 (vi) electric utility;
- 191 (vii) gas utility;
- 192 (viii) ground access property;
- 193 (ix) land only property;
- 194 (x) liquid pipeline;
- 195 (xi) metalliferous mining;
- 196 (xii) nonmetalliferous mining;
- 197 (xiii) oil and gas gathering;
- 198 (xiv) oil and gas production;
- 199 (xv) oil and gas water disposal;
- 200 (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

- 269 Reinvestment Zone Act, an amount calculated by multiplying:
- 270 (A) the difference between the taxable value and the base taxable value of the
- 271 property that is located within a housing and transit reinvestment zone or
- 272 convention center reinvestment zone and on which tax increment is collected;
- 273 and
- 274 (B) the number that represents the percentage of the tax increment that is paid to
- 275 the housing and transit reinvestment zone or convention center reinvestment
- 276 zone;
- 277 (vii) for a host local government, an amount calculated by multiplying:
- 278 (A) the difference between the taxable value and the base taxable value of the
- 279 hotel property on which incremental property tax revenue is collected; and
- 280 (B) the number that represents the percentage of the incremental property tax
- 281 revenue from that hotel property that is paid to the host local government;
- 282 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
- 283 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
- 284 5, Home Ownership Promotion Zone, an amount calculated by multiplying:
- 285 (A) the difference between the taxable value and the base taxable value of the
- 286 property that is located within a home ownership promotion zone and on which
- 287 tax increment is collected; and
- 288 (B) the number that represents the percentage of the tax increment that is paid to
- 289 the home ownership promotion zone;
- 290 (ix) for a first home investment zone created in accordance with Title 63N, Chapter
- 291 3, Part 16, First Home Investment Zone Act, an amount calculated by multiplying:
- 292 (A) the difference between the taxable value and the base taxable value of the
- 293 property that is located within a first home investment zone and on which tax
- 294 increment is collected; and
- 295 (B) the number that represents the percentage of the tax increment that is paid to
- 296 the first home investment zone;
- 297 (x) for a major sporting event venue zone created pursuant to Title 63N, Chapter 3,
- 298 Part 17, Major Sporting Event Venue Zone Act, an amount calculated by
- 299 multiplying:
- 300 (A) the difference between the taxable value and the base taxable value of the
- 301 property located within a qualified development zone for a major sporting
- 302 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

337 Farming Assessment Act.

338 (q) "Project area" means:

339 (i) for an authority created under Section 11-58-201, the same as that term is defined
340 in Section 11-58-102;

341 (ii) for the Utah Fairpark Area Investment and Restoration District created in Section
342 11-70-201, the same as that term is defined in Section 11-70-101;

343 (iii) for an agency created under Section 17C-1-201.5, the same as that term is
344 defined in Section 17C-1-102;

345 (iv) for an authority created under Section 63H-1-201, the same as that term is
346 defined in Section 63H-1-102;

347 (v) for a housing and transit reinvestment zone or convention center reinvestment
348 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
349 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;

350 (vi) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
351 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
352 5, Home Ownership Promotion Zone, the same as that term is defined in Section
353 10-21-101 or Section 17-80-101;

354 (vii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
355 First Home Investment Zone Act, the same as that term is defined in Section
356 63N-3-1601; or

357 (viii) for a major sporting event venue zone established under Title 63N, Chapter 3,
358 Part 17, Major Sporting Event Venue Zone Act, the qualified development zone,
359 as defined in Section 63N-3-1701.

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

361 (i) for an authority created under Section 11-58-201, an amount equal to the
362 incremental value that is no longer provided to an authority as property tax
363 differential;

364 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
365 an amount equal to the incremental value that is no longer provided to the Point of
366 the Mountain State Land Authority as property tax augmentation, as defined in
367 Section 11-59-207;

368 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
369 11-70-201, an amount equal to the incremental value that is no longer provided to
370 the Utah Fairpark Area Investment and Restoration District;

- 371 (iv) for an agency created under Section 17C-1-201.5, an amount equal to the
372 incremental value that is no longer provided to an agency as tax increment;
- 373 (v) for an authority created under Section 63H-1-201, an amount equal to the
374 incremental value that is no longer provided to an authority as property tax
375 allocation;
- 376 (vi) for a housing and transit reinvestment zone or convention center reinvestment
377 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
378 Reinvestment Zone Act, an amount equal to the incremental value that is no
379 longer provided to a housing and transit reinvestment zone or convention center
380 reinvestment zone as tax increment;
- 381 (vii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
382 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
383 5, Home Ownership Promotion Zone, an amount equal to the incremental value
384 that is no longer provided to a home ownership promotion zone as tax increment;
- 385 (viii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
386 First Home Investment Zone Act, an amount equal to the incremental value that is
387 no longer provided to a first home investment zone as tax increment; or
- 388 (ix) for a major sporting event venue zone created under Title 63N, Chapter 3, Part 17,
389 Major Sporting Event Venue Zone Act, an amount equal to the incremental value
390 that is no longer provided to the creating entity of a major sporting event venue
391 zone as property tax increment.
- 392 (s) "Project area incremental revenue" means the same as that term is defined in Section
393 17C-1-1001.
- 394 (t) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- 395 (u) "Property tax differential" means the same as that term is defined in Sections
396 11-58-102[~~and~~] , 79-6-1104, and 79-10-401.
- 397 (v) "Tax increment" means:
- 398 (i) for a project created under Section 17C-1-201.5, the same as that term is defined
399 in Section 17C-1-102;
- 400 (ii) for a housing and transit reinvestment zone or convention center reinvestment
401 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
402 Reinvestment Zone Act, the same as the term "property tax increment" is defined
403 in Section 63N-3-602;
- 404 (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

- 439 property for the equalization period for the three calendar years immediately
440 preceding the current calendar year;
- 441 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the
442 product of:
- 443 (A) the amount calculated under Subsection (4)(b)(ii); and
444 (B) the percentage of property taxes collected for the five calendar years
445 immediately preceding the current calendar year; and
- 446 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an
447 amount determined by:
- 448 (A) multiplying the percentage of property taxes collected for the five calendar
449 years immediately preceding the current calendar year by eligible new growth;
450 and
451 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the
452 amount calculated under Subsection (4)(b)(iii).
- 453 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated
454 as follows:
- 455 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
456 tax rate is zero;
- 457 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
- 458 (i) in a county of the first, second, or third class, the levy imposed for municipal-type
459 services under Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services
460 to Unincorporated Areas; and
- 461 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
462 purposes and such other levies imposed solely for the municipal-type services
463 identified in Section 17-78-501 and Subsection 17-63-101(23);
- 464 (c) for a community reinvestment agency that received all or a portion of a taxing
465 entity's project area incremental revenue in the prior year under Title 17C, Chapter 1,
466 Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in
467 Subsection (4) except that the commission shall treat the total revenue transferred to
468 the community reinvestment agency as ad valorem property tax revenue that the
469 taxing entity budgeted for the prior year; and
- 470 (d) for debt service voted on by the public, the certified tax rate is the actual levy
471 imposed by that section, except that a certified tax rate for the following levies shall
472 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**

541 **Natural Resources created.**

- 542 (1) There is created the Department of Natural Resources.
- 543 (2) The department comprises the following:
- 544 (a) Board of Water Resources, created in Section 73-10-1.5;
- 545 (b) Board of Oil, Gas, and Mining, created in Section 40-6-4;
- 546 (c) Office of Energy Development, created in Section 79-6-401;
- 547 (d) Wildlife Board, created in Section 23A-2-301;
- 548 (e) Board of the Utah Geological Survey, created in Section 79-3-301;
- 549 (f) Water Development Coordinating Council, created in Section 73-10c-3;
- 550 (g) Division of Water Rights, created in Section 73-2-1.1;
- 551 (h) Division of Water Resources, created in Section 73-10-18;
- 552 (i) Division of Forestry, Fire, and State Lands, created in Section 65A-1-4;
- 553 (j) Division of Oil, Gas, and Mining, created in Section 40-6-15;
- 554 (k) Division of State Parks, created in Section 79-4-201;
- 555 (l) Division of Outdoor Recreation, created in Section 79-7-201;
- 556 (m) Division of Wildlife Resources, created in Section 23A-2-201;
- 557 (n) Utah Geological Survey, created in Section 79-3-201;
- 558 (o) Utah Outdoor Recreation Infrastructure Advisory Committee, created in Section
- 559 79-7-206;
- 560 (p)(i) an advisory council that includes in the advisory council's duties advising on
- 561 state boating policy, authorized by Section 73-18-3.5; or
- 562 (ii) an advisory council that includes in the advisory council's duties advising on
- 563 off-highway vehicle use, authorized by Section 41-22-10;
- 564 (q) Wildlife Board Nominating Committee, created in Section 23A-2-302;
- 565 (r) Wildlife Regional Advisory Councils, created in Section 23A-2-303;
- 566 (s) Utah Watersheds Council, created in Section 73-10g-304;
- 567 (t) Public Lands Policy Coordinating Office created in Section 63L-11-201; ~~and~~
- 568 (u) the Great Salt Lake commissioner, appointed under Section 73-32-201, and the
- 569 Office of the Great Salt Lake Commissioner, created in Section 73-32-301[:]; and
- 570 (v) the Critical Minerals Council, created in Section 79-10-301.

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

572 **CHAPTER 10. Critical Minerals Strategic Act**

573 **Part 1. General Provisions**

574 **79-10-101 (Effective 05/06/26). Definitions.**575 As used in this chapter:

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

592 Section 7. Section **79-10-201** is enacted to read:593 **Part 2. State Critical Minerals Objectives and Policy**594 **79-10-201 (Effective 05/06/26). State critical mineral objectives and policy.**

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

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

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

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

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

628 **79-10-202 (Effective 05/06/26). Legislative review of objectives and policy.**

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

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

Part 3. Critical Minerals Coordinating Council

634 **79-10-301 (Effective 05/06/26). Critical Minerals Council created.**

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

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

638 (a) the director of the Office of Energy Development, or the director's designee;

639 (b) the director of the Division of Oil, Gas, and Mining, or the director's designee;

640 (c) one of the following appointed by the governor:

641 (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

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

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

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

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

684 (a) Section 63A-3-106;

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

686 (c) rules made by the Division of Finance in accordance with Sections 63A-3-106 and
687 63A-3-107.

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

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

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

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

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

698 **79-10-302 (Effective 05/06/26). Powers and duties of the council.**

699 (1) The council shall:

700 (a) develop a strategic plan to prioritize activities and projects related to the exploration,
701 development, production, and processing of critical minerals in the state consistent
702 with the state's critical minerals objectives and policy as outlined in Section
703 79-10-201;

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

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

709 (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;

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

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

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

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

749 (b) vote on an individual permit.

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

751 **79-10-303 (Effective 05/06/26). Areas for coordination.**

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

755 (2) The council shall ensure:

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

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

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

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

765 (i) implementation of state tax incentives;

766 (ii) domestic recruitment;

767 (iii) foreign investment; and

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

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

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

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

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

776 (i) workforce training and talent pipelines;

777 (ii) pilot technology testing;

- 778 (iii) research and development; and
 779 (iv) industry concerns.
 780 (b) In coordinating under this Subsection (5), the council member representing the
 781 University of Utah shall at a minimum coordinate with:
 782 (i) the center;
 783 (ii) other institutions of higher education; and
 784 (iii) an association representing the mining industry.

785 Section 12. Section **79-10-401** is enacted to read:

786 **Part 4. Critical Minerals Zone**

787 **79-10-401 (Effective 05/06/26). Definitions.**

788 As used in this part:

- 789 (1) "Base taxable value" means the value of property within a critical minerals zone, as
 790 shown on the assessment roll last equalized before the creation of the critical minerals
 791 zone.
 792 (2) "Community reinvestment agency" means the same as that term is defined in Section
 793 17C-1-102.
 794 (3) "Community reinvestment project area" means a project area under a community
 795 reinvestment project area plan as defined in Section 17C-1-102.
 796 (4) "Property tax differential" means the difference between:
 797 (a) the amount of property tax revenues generated each tax year by all taxing entities
 798 from a critical minerals zone, using the current assessed value of the property; and
 799 (b) the amount of property tax revenues that would be generated from that same area
 800 using the base taxable value of the property.
 801 (5) "Property tax differential revenue" means revenue generated based on the property tax
 802 differential.
 803 (6) "State land use authority" means:
 804 (a) the Utah Inland Port Authority created in Section 11-58-201;
 805 (b) the Military Installation Development Authority created in Section 63H-1-201;
 806 (c) the School and Institutional Trust Lands Administration created in Section 53C-1-201;
 807 or
 808 (d) any other land use authority created by the state that has jurisdiction over state lands.

809 Section 13. Section **79-10-402** is enacted to read:

810 **79-10-402 (Effective 05/06/26). Council responsibilities and powers.**

- 811 (1) The council shall:

- 812 (a) establish and implement:
- 813 (i) processes for designating critical minerals zones; and
- 814 (ii) criteria for evaluating proposed critical minerals zones;
- 815 (b) consult with state land use authorities regarding:
- 816 (i) identification of state lands suitable for critical minerals extraction or processing;
- 817 (ii) designation of critical minerals zones; and
- 818 (iii) opportunities for coordinated development of extraction or processing projects
- 819 on state lands;
- 820 (c) assess and address potential public health impacts of critical minerals zones;
- 821 (d) report annually by October 1 to the Natural Resources, Agriculture, and Environment
- 822 Interim Committee regarding:
- 823 (i) infrastructure needs related to extraction and processing of critical minerals;
- 824 (ii) the status of designated critical minerals zones; and
- 825 (iii) recommendations for how the property tax differential revenue collected under
- 826 this section should be divided and distributed between the state, counties, and
- 827 municipalities; and
- 828 (e) negotiate with the applicable county or municipality regarding the distribution of
- 829 property tax differential revenue.
- 830 (2) The council may enter agreements with state land use authorities to address the
- 831 implementation of critical minerals zones and the administration of property tax
- 832 differential revenue.
- 833 Section 14. Section **79-10-403** is enacted to read:
- 834 **79-10-403 (Effective 05/06/26). Critical minerals zones designated.**
- 835 (1)(a) Except as provided in Subsection (1)(b), a county or municipality may not offer
- 836 financial incentives for a critical minerals extraction or processing project that is not
- 837 located within a designated critical minerals zone.
- 838 (b) Subsection (1)(a) does not apply to a critical minerals extraction or processing
- 839 project for which a project area plan has been approved before May 6, 2026.
- 840 (2) A county or municipality may:
- 841 (a) pass a resolution declaring an intent to establish within the county or municipality
- 842 boundaries a critical minerals zone;
- 843 (b) enter into an interlocal agreement with the council outlining each parties'
- 844 responsibilities relating to a critical minerals zone; and
- 845 (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

- 914 (iii) provide notice to the council of the amount calculated under this Subsection
 915 (6)(a).
- 916 (b) The county treasurer shall transfer the property tax differential to the council for
 917 deposit into the Critical Minerals Development Account created in Section 79-10-701,
 918 subject to any agreements entered into under Subsections (4)(d) and (4)(e).
- 919 (c) The county treasurer shall make a distribution required under this section:
 920 (i) at the same time as regular annual property tax distributions; and
 921 (ii) using the same method as other property tax distributions.
- 922 (d) For property tax differential not subject to Subsection (4)(d) or (4)(e), the council
 923 may enter into agreements with taxing entities regarding the allocation of the
 924 property tax differential.

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

926 **Part 5. Critical Minerals Atlas**

927 **79-10-501 (Effective 05/06/26). Critical Minerals Atlas created -- Processes to be**
 928 **developed.**

- 929 (1)(a) The Division of Oil, Gas, and Mining shall lead a joint effort with the Utah
 930 Geological Survey and Office of Energy Development to organize and maintain a
 931 clearinghouse of geological data related to critical minerals known as the "Critical
 932 Minerals Atlas."
- 933 (b) The purpose of the atlas is to:
 934 (i) compile reliable data that can be used by:
 935 (A) the council, including the council using the data in developing the strategic
 936 plan required under Subsection 79-10-302(1);
 937 (B) other government agencies;
 938 (C) academia; and
 939 (D) private entities; and
 940 (ii) reconcile differences in the data submitted to the atlas.
- 941 (2)(a) The agencies described in Subsection (1)(a) shall:
 942 (i) develop a process by which a state agency, state institution of higher education, or
 943 private entity may submit information to the atlas;
 944 (ii) recommend which state agencies and state institutions of higher education should
 945 be required to submit data to the atlas;
 946 (iii) develop a process by which differences in the data submitted to the atlas may be
 947 reconciled; and

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

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

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

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

956 **79-10-601 (Effective 05/06/26). Minerals for Industrial, National, and Economic**
 957 **Security Center process for creation -- Governance.**

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

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

962 (a) the governance of the center;

963 (b) the operations of the center;

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

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

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

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

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

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

975 **79-10-602 (Effective 05/06/26). Center objectives.**

976 The center shall:

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

979 (a) workforce training;

980 (b) the testing and piloting of technology;

981 (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.