

1 **Uninsured Children Dental Care Amendments**

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Luz Escamilla

House Sponsor:

2 **LONG TITLE**

3 **General Description:**

4 This bill provides funding for dental care for uninsured children.

5 **Highlighted Provisions:**

6 This bill:

- 7 ▶ creates the Uninsured Children Dental Care Restricted Account; and
- 8 ▶ directs certain revenue to the Uninsured Children Dental Care Restricted Account.

9 **Money Appropriated in this Bill:**

10 None

11 **Other Special Clauses:**

12 This bill provides a special effective date.

13 **Utah Code Sections Affected:**

14 AMENDS:

15 **59-12-103**, as last amended by Laws of Utah 2025, Chapter 285

16 ENACTS:

17 **53H-4-214**, Utah Code Annotated 1953

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

19 Section 1. Section **53H-4-214** is enacted to read:

20 **53H-4-214 . Uninsured Children Dental Care Restricted Account.**

21 (1) There is created a restricted account within the General Fund known as the "Uninsured

22 Children Dental Care Restricted Account."

23 (2) The Uninsured Children Dental Care Restricted Account shall consist of:

- 24 (a) appropriations from the Legislature;
- 25 (b) the revenue deposited in accordance with Section 59-12-103;
- 26 (c) private donations; and
- 27 (d) interest earned on the money in the account.

28 (3) Upon appropriation, the University of Utah School of Dentistry's Oral Health Assistance

29

30

31 Program shall use the funds to provide dental care for uninsured children in each county.

32 Section 2. Section **59-12-103** is amended to read:

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

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

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

38 (b) amounts paid for:

39 (i) telecommunications service, other than mobile telecommunications service, that
40 originates and terminates within the boundaries of this state;

41 (ii) mobile telecommunications service that originates and terminates within the
42 boundaries of one state only to the extent permitted by the Mobile
43 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

44 (iii) an ancillary service associated with a:

45 (A) telecommunications service described in Subsection (1)(b)(i); or

46 (B) mobile telecommunications service described in Subsection (1)(b)(ii);

47 (c) sales of the following for commercial use:

48 (i) gas;

49 (ii) electricity;

50 (iii) heat;

51 (iv) coal;

52 (v) fuel oil; or

53 (vi) other fuels;

54 (d) sales of the following for residential use:

55 (i) gas;

56 (ii) electricity;

57 (iii) heat;

58 (iv) coal;

59 (v) fuel oil; or

60 (vi) other fuels;

61 (e) sales of prepared food;

62 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or
63 user fees for theaters, movies, operas, museums, planetariums, shows of any type or
64 nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses,

65 menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling
66 matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling
67 lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts,
68 ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides,
69 river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or
70 any other amusement, entertainment, recreation, exhibition, cultural, or athletic
71 activity;

72 (g) amounts paid or charged for services for repairs or renovations of tangible personal
73 property, unless Section 59-12-104 provides for an exemption from sales and use tax
74 for:

75 (i) the tangible personal property; and

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

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

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

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

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

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

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

89 (i) stored;

90 (ii) used; or

91 (iii) otherwise consumed;

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

94 (i) stored;

95 (ii) used; or

96 (iii) consumed;

97 (m) amounts paid or charged for a sale:

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

- 99 (B) of a repair or renovation of a product transferred electronically; and
100 (ii) regardless of whether the sale provides:
101 (A) a right of permanent use of the product; or
102 (B) a right to use the product that is less than a permanent use, including a right:
103 (I) for a definite or specified length of time; and
104 (II) that terminates upon the occurrence of a condition; and
105 (n) sales of leased tangible personal property from the lessor to the lessee made in the
106 state.
- 107 (2)(a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are
108 imposed on a transaction described in Subsection (1) equal to the sum of:
109 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
110 (A) 4.70%;
111 (B) the rate specified in Subsection (6)(a); and
112 (C) the tax rate the state imposes in accordance with Part 20, Supplemental State
113 Sales and Use Tax Act, if the location of the transaction as determined under
114 Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated
115 area of a county in which the state imposes the tax under Part 20, Supplemental
116 State Sales and Use Tax Act; and
117 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
118 transaction under this chapter other than this part.
- 119 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a state
120 tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal
121 to the sum of:
122 (i) a state tax imposed on the transaction at a tax rate of 2%; and
123 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
124 transaction under this chapter other than this part.
- 125 (c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are imposed
126 on amounts paid or charged for food and food ingredients equal to the sum of:
127 (i) a state tax imposed on the amounts paid or charged for food and food ingredients
128 at a tax rate of 1.75%; and
129 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
130 amounts paid or charged for food and food ingredients under this chapter other
131 than this part.
- 132 (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid

133 or charged for fuel to a common carrier that is a railroad for use in a locomotive
134 engine at a rate equal to the sum of the rates described in Subsections (2)(a)(i)(A) and
135 (2)(a)(i)(B).

136 (e)(i)(A) The rates described in Subsections (2)(a)(i)(A) and (2)(a)(i)(B) do not
137 apply to car sharing, a car sharing program, a shared vehicle driver, or a shared
138 vehicle owner, for a car sharing or shared vehicle transaction if a shared
139 vehicle owner certifies to the commission, on a form prescribed by the
140 commission, that the shared vehicle is an individual-owned shared vehicle.

141 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is
142 required once during the time that the shared vehicle owner owns the shared
143 vehicle.

144 (C) The commission shall verify that a shared vehicle is an individual-owned
145 shared vehicle by verifying that the applicable Utah taxes imposed under this
146 chapter were paid on the purchase of the shared vehicle.

147 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified
148 individual-owned shared vehicle shared through a car-sharing program even if
149 non-certified shared vehicles are also available to be shared through the same
150 car-sharing program.

151 (ii) A tax imposed under Subsection (2)(a)(i)(C) or (2)(a)(ii) applies to car sharing.

152 (iii)(A) A car-sharing program may rely in good faith on a shared vehicle owner's
153 representation that the shared vehicle is an individual-owned shared vehicle
154 certified with the commission as described in Subsection (2)(e)(i).

155 (B) If a car-sharing program relies in good faith on a shared vehicle owner's
156 representation that the shared vehicle is an individual-owned shared vehicle
157 certified with the commission as described in Subsection (2)(e)(i), the
158 car-sharing program is not liable for any tax, penalty, fee, or other sanction
159 imposed on the shared vehicle owner.

160 (iv) If all shared vehicles shared through a car-sharing program are certified as
161 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has
162 no obligation to collect and remit the tax under Subsections (2)(a)(i)(A) and
163 (2)(a)(i)(B) for that tax period.

164 (v) A car-sharing program is not required to list or otherwise identify an
165 individual-owned shared vehicle on a return or an attachment to a return.

166 (vi) A car-sharing program shall:

- 167 (A) retain tax information for each car-sharing program transaction; and
168 (B) provide the information described in Subsection (2)(e)(vi)(A) to the
169 commission at the commission's request.
- 170 (f)(i) For a bundled transaction that is attributable to food and food ingredients and
171 tangible personal property other than food and food ingredients, a state tax and a
172 local tax is imposed on the entire bundled transaction equal to the sum of:
173 (A) the tax rates described in Subsection (2)(a)(i); and
174 (B) a local tax imposed on the entire bundled transaction at the sum of the tax
175 rates described in Subsection (2)(a)(ii).
- 176 (ii) If an optional computer software maintenance contract is a bundled transaction
177 that consists of taxable and nontaxable products that are not separately itemized
178 on an invoice or similar billing document, the purchase of the optional computer
179 software maintenance contract is 40% taxable under this chapter and 60%
180 nontaxable under this chapter.
- 181 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled
182 transaction described in Subsection (2)(f)(i) or (ii):
183 (A) if the sales price of the bundled transaction is attributable to tangible personal
184 property, a product, or a service that is subject to taxation under this chapter
185 and tangible personal property, a product, or service that is not subject to
186 taxation under this chapter, the entire bundled transaction is subject to taxation
187 under this chapter unless:
188 (I) the seller is able to identify by reasonable and verifiable standards the
189 tangible personal property, product, or service that is not subject to taxation
190 under this chapter from the books and records the seller keeps in the seller's
191 regular course of business; or
192 (II) state or federal law provides otherwise; or
193 (B) if the sales price of a bundled transaction is attributable to two or more items
194 of tangible personal property, products, or services that are subject to taxation
195 under this chapter at different rates, the entire bundled transaction is subject to
196 taxation under this chapter at the higher tax rate unless:
197 (I) the seller is able to identify by reasonable and verifiable standards the
198 tangible personal property, product, or service that is subject to taxation
199 under this chapter at the lower tax rate from the books and records the seller
200 keeps in the seller's regular course of business; or

- 201 (II) state or federal law provides otherwise.
- 202 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the
203 seller's regular course of business includes books and records the seller keeps in
204 the regular course of business for nontax purposes.
- 205 (g)(i) Except as otherwise provided in this chapter and subject to Subsections
206 (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible
207 personal property, a product, or a service that is subject to taxation under this
208 chapter, and the sale, lease, or rental of tangible personal property, other property,
209 a product, or a service that is not subject to taxation under this chapter, the entire
210 transaction is subject to taxation under this chapter unless the seller, at the time of
211 the transaction:
- 212 (A) separately states the portion of the transaction that is not subject to taxation
213 under this chapter on an invoice, bill of sale, or similar document provided to
214 the purchaser; or
- 215 (B) is able to identify by reasonable and verifiable standards, from the books and
216 records the seller keeps in the seller's regular course of business, the portion of
217 the transaction that is not subject to taxation under this chapter.
- 218 (ii) A purchaser and a seller may correct the taxability of a transaction if:
- 219 (A) after the transaction occurs, the purchaser and the seller discover that the
220 portion of the transaction that is not subject to taxation under this chapter was
221 not separately stated on an invoice, bill of sale, or similar document provided
222 to the purchaser because of an error or ignorance of the law; and
- 223 (B) the seller is able to identify by reasonable and verifiable standards, from the
224 books and records the seller keeps in the seller's regular course of business, the
225 portion of the transaction that is not subject to taxation under this chapter.
- 226 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller
227 keeps in the seller's regular course of business includes books and records the
228 seller keeps in the regular course of business for nontax purposes.
- 229 (h)(i) If the sales price of a transaction is attributable to two or more items of tangible
230 personal property, products, or services that are subject to taxation under this
231 chapter at different rates, the entire purchase is subject to taxation under this
232 chapter at the higher tax rate unless the seller, at the time of the transaction:
- 233 (A) separately states the items subject to taxation under this chapter at each of the
234 different rates on an invoice, bill of sale, or similar document provided to the

- 235 purchaser; or
- 236 (B) is able to identify by reasonable and verifiable standards the tangible personal
237 property, product, or service that is subject to taxation under this chapter at the
238 lower tax rate from the books and records the seller keeps in the seller's regular
239 course of business.
- 240 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the
241 seller's regular course of business includes books and records the seller keeps in
242 the regular course of business for nontax purposes.
- 243 (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax rate
244 imposed under the following shall take effect on the first day of a calendar quarter:
- 245 (i) Subsection (2)(a)(i)(A);
- 246 (ii) Subsection (2)(a)(i)(B);
- 247 (iii) Subsection (2)(b)(i);
- 248 (iv) Subsection (2)(c)(i); or
- 249 (v) Subsection (2)(f)(i)(A).
- 250 (j)(i) A tax rate increase takes effect on the first day of the first billing period that
251 begins on or after the effective date of the tax rate increase if the billing period for
252 the transaction begins before the effective date of a tax rate increase imposed
253 under:
- 254 (A) Subsection (2)(a)(i)(A);
- 255 (B) Subsection (2)(a)(i)(B);
- 256 (C) Subsection (2)(b)(i);
- 257 (D) Subsection (2)(c)(i); or
- 258 (E) Subsection (2)(f)(i)(A).
- 259 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
260 statement for the billing period is rendered on or after the effective date of the
261 repeal of the tax or the tax rate decrease imposed under:
- 262 (A) Subsection (2)(a)(i)(A);
- 263 (B) Subsection (2)(a)(i)(B);
- 264 (C) Subsection (2)(b)(i);
- 265 (D) Subsection (2)(c)(i); or
- 266 (E) Subsection (2)(f)(i)(A).
- 267 (k)(i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale
268 is computed on the basis of sales and use tax rates published in the catalogue, a

- 269 tax rate repeal or change in a tax rate takes effect:
- 270 (A) on the first day of a calendar quarter; and
- 271 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate
- 272 change.
- 273 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:
- 274 (A) Subsection (2)(a)(i)(A);
- 275 (B) Subsection (2)(a)(i)(B);
- 276 (C) Subsection (2)(b)(i);
- 277 (D) Subsection (2)(c)(i); or
- 278 (E) Subsection (2)(f)(i)(A).
- 279 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 280 the commission may by rule define the term "catalogue sale."
- 281 (l)(i) For a location described in Subsection (2)(l)(ii), the commission shall determine
- 282 the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel
- 283 based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other
- 284 fuel at the location.
- 285 (ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
- 286 or other fuel is furnished through a single meter for two or more of the following
- 287 uses:
- 288 (A) a commercial use;
- 289 (B) an industrial use; or
- 290 (C) a residential use.
- 291 (3)(a) The commission shall deposit the following state taxes into the General Fund:
- 292 (i) the tax imposed by Subsection (2)(a)(i)(A);
- 293 (ii) the tax imposed by Subsection (2)(b)(i);
- 294 (iii) the tax imposed by Subsection (2)(c)(i);
- 295 (iv) the tax imposed by Subsection (2)(d); and
- 296 (v) the tax imposed by Subsection (2)(f)(i)(A).
- 297 (b) The commission shall distribute the following local taxes to a county, city, or town
- 298 as provided in this chapter:
- 299 (i) the tax imposed by Subsection (2)(a)(ii);
- 300 (ii) the tax imposed by Subsection (2)(b)(ii);
- 301 (iii) the tax imposed by Subsection (2)(c)(ii); and
- 302 (iv) the tax imposed by Subsection (2)(f)(i)(B).

- 303 (4)(a) Notwithstanding Subsection (3)(a), for each fiscal year the commission shall make
304 the deposits described in Subsections (4)(b) through (4)(h) from the revenue from the
305 taxes imposed by:
- 306 (i) Subsection (2)(a)(i)(A);
 - 307 (ii) Subsection (2)(b)(i);
 - 308 (iii) Subsection (2)(c)(i); and
 - 309 (iv) Subsection (2)(f)(i)(A).
- 310 (b) The commission shall deposit 15% of the difference between 1.4543% of the
311 revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b),
312 into the Water Rights Restricted Account created in Section 73-2-1.6.
- 313 (c) The commission shall deposit 85% of the difference between 1.4543% of the revenue
314 described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into
315 the Water Resources Conservation and Development Fund created in Section
316 73-10-24 for use by the Division of Water Resources for:
- 317 (i) preconstruction costs:
 - 318 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73,
319 Chapter 26, Bear River Development Act; and
 - 320 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project
321 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;
 - 322 (ii) the cost of employing a civil engineer to oversee any project authorized by Title
323 73, Chapter 26, Bear River Development Act;
 - 324 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline
325 project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development
326 Act; and
 - 327 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and
328 Subsection (5)(b)(iv)(B) after funding the uses specified in Subsections (4)(c)(i)
329 through (iii).
- 330 (d) The commission shall deposit 1.4543% of the revenue described in Subsection (4)(a)
331 into the Water Infrastructure Restricted Account created in Section 73-10g-103.
- 332 (e)(i) Subject to ~~[Subsection]~~ Subsections (4)(e)(ii) through (iv), the commission shall
333 deposit 26.24% of the revenue described in Subsection (4)(a) into the
334 Transportation Investment Fund of 2005 created in Section 72-2-124.
- 335 (ii) The commission shall annually reduce the deposit described in Subsection
336 (4)(e)(i) by the sum of:

- 337 (A) \$1,813,400;
- 338 (B) the earmark described in Subsection (5)(c); and
- 339 (C) an amount equal to 35% of the revenue generated in the current fiscal year by
- 340 the portion of the tax imposed on motor and special fuel that is sold, used, or
- 341 received in the state that exceeds 29.4 cents per gallon.
- 342 (iii) The amount described in Subsection (4)(e)(ii)(C) shall be annually deposited into
- 343 the Transit Transportation Investment Fund created in Section 72-2-124.
- 344 (iv) For a fiscal year beginning on or after July 1, 2026, the commission shall:
- 345 (A) reduce the deposit described in Subsection (4)(e)(i) by the lesser of 0.5% of
- 346 the revenue described in Subsection (4)(a) or \$5,000,000; and
- 347 (B) deposit the amount described in Subsection (4)(e)(iv)(A) into the Uninsured
- 348 Children Dental Care Restricted Account created in Section 53H-4-214.
- 349 (f) The commission shall deposit .44% of the revenue described in Subsection (4)(a) into
- 350 the Cottonwood Canyons Transportation Investment Fund created in Section
- 351 72-2-124.
- 352 (g) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into
- 353 the Commuter Rail Subaccount created in Section 72-2-124.
- 354 (h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into
- 355 the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902
- 356 as follows:
- 357 (i) into the Outdoor Adventure Infrastructure Restricted Account created in Section
- 358 51-9-902, an amount equal to the amount that was deposited into the Outdoor
- 359 Adventure Infrastructure Restricted Account in fiscal year 2025; and
- 360 (ii) for any amount exceeding the amount described in Subsection (4)(h)(i), 50% into
- 361 the Outdoor Adventure Infrastructure Restricted Account and 50% to the Utah
- 362 Fairpark Area Investment and Restoration District created in Section 11-70-201.
- 363 (5)(a) Notwithstanding Subsection (3)(a), each fiscal year the commission shall make
- 364 the deposits described in this Subsection (5).
- 365 (b)(i)(A) The commission shall deposit \$500,000 to the Department of Natural
- 366 Resources to be used for watershed rehabilitation or restoration.
- 367 (B) At the end of each fiscal year, 100% of any unexpended amount described in
- 368 Subsection (5)(b)(i)(A) shall lapse into the Water Resources Conservation and
- 369 Development Fund created in Section 73-10-24.
- 370 (ii) The commission shall deposit \$150,000 to the Division of Water Resources for

- 371 cloud-seeding projects authorized by Title 73, Chapter 15, Modification of
372 Weather.
- 373 (iii) The commission shall deposit \$525,000 into the Division of Conservation
374 created in Section 4-46-401 to implement water related programs.
- 375 (iv) The commission shall deposit \$7,175,000 into the Water Resources Conservation
376 and Development Fund created in Section 73-10-24 for use by the Division of
377 Water Resources:
- 378 (A) for the uses allowed of the Water Resources Conservation and Development
379 Fund under Section 73-10-24;
- 380 (B) to conduct hydrologic and geotechnical investigations by the Division of
381 Water Resources in a cooperative effort with other state, federal, or local
382 entities, for the purpose of quantifying surface and ground water resources and
383 describing the hydrologic systems of an area in sufficient detail so as to enable
384 local and state resource managers to plan for and accommodate growth in
385 water use without jeopardizing the resource;
- 386 (C) to fund state required dam safety improvements; and
- 387 (D) to protect the state's interest in interstate water compact allocations, including
388 the hiring of technical and legal staff.
- 389 (v) The commission shall deposit \$3,587,500 into the Utah Wastewater Loan
390 Program Subaccount created in Section 73-10c-5 for use by the Water Quality
391 Board to fund wastewater projects.
- 392 (vi) The commission shall deposit \$3,587,500 into the Drinking Water Loan Program
393 Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water
394 to:
- 395 (A) provide for the installation and repair of collection, treatment, storage, and
396 distribution facilities for any public water system, as defined in Section
397 19-4-102;
- 398 (B) develop underground sources of water, including springs and wells; and
- 399 (C) develop surface water sources.
- 400 (vii) The commission shall deposit \$2,450,000 to the Division of Wildlife Resources
401 to:
- 402 (A) implement the measures described in Subsections 23A-3-214(3)(a) through
403 (d) to protect sensitive plant and animal species; or
- 404 (B) award grants, up to the amount authorized by the Legislature in an

- 405 appropriations act, to political subdivisions of the state to implement the
406 measures described in Subsections 23A-3-214(3)(a) through (d) to protect
407 sensitive plant and animal species.
- 408 (viii) Funds transferred to the Division of Wildlife Resources under Subsection
409 (5)(b)(vii)(A) may not be used to assist the United States Fish and Wildlife
410 Service or any other person to list or attempt to have listed a species as threatened
411 or endangered under the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531, et
412 seq.
- 413 (ix) At the end of each fiscal year, any unexpended amounts described in Subsections
414 (5)(b)(vii)(A) and (B) shall lapse:
- 415 (A) 50% into the Water Resources Conservation and Development Fund created
416 in Section 73-10-24;
- 417 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section
418 73-10c-5; and
- 419 (C) 25% into the Drinking Water Loan Program Subaccount created in Section
420 73-10c-5.
- 421 (x) The commission shall allocate \$175,000 to the Division of Water Rights to cover
422 the costs incurred in hiring legal and technical staff for the adjudication of water
423 rights.
- 424 (xi) At the end of each fiscal year, any unexpended amounts described in Subsection
425 (5)(b)(x) shall lapse:
- 426 (A) 50% into the Water Resources Conservation and Development Fund created
427 in Section 73-10-24;
- 428 (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section
429 73-10c-5; and
- 430 (C) 25% into the Drinking Water Loan Program Subaccount created in Section
431 73-10c-5.
- 432 (c) The commission shall deposit \$45,000,000 into the Active Transportation Investment
433 Fund created in Section 72-2-124.
- 434 (d) The commission shall deposit \$533,750 into the Qualified Emergency Food
435 Agencies Fund created by and expended in accordance with Section 35A-8-1009.
- 436 (e) The commission shall deposit \$200,000 into the General Fund as a dedicated credit
437 for the sole use of the Search and Rescue Financial Assistance Program created by
438 and to be expended in accordance with Title 53, Chapter 2a, Part 11, Search and

- 439 Rescue Act.
- 440 (6)(a) The rate specified in this Subsection (6) is 0.15%.
- 441 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning
442 on or after July 1, 2019, annually transfer the amount of revenue collected from the
443 rate described in Subsection (6)(a) on the transactions that are subject to the sales and
444 use tax under Subsection (2)(a)(i)(B) into the Medicaid ACA Fund created in Section
445 26B-1-315.
- 446 (7)(a) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11),
447 (12), and (13), and as described in Section 63N-3-610, beginning the first day of a
448 calendar quarter one year after the sales and use tax boundary for a housing and
449 transit reinvestment zone is established under Title 63N, Chapter 3, Part 6, Housing
450 and Transit Reinvestment Zone Act, the commission, at least annually, shall transfer
451 an amount equal to [~~15%~~] 14.5% of the sales and use tax increment from the sales and
452 use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring
453 within an established sales and use tax boundary, as defined in Section 63N-3-602,
454 into the Transit Transportation Investment Fund created in Section 72-2-124.
- 455 (b) Beginning no sooner than January 1, 2026, notwithstanding Subsection (3)(a), and
456 except as provided in Subsections (11), (12), and (13), and as described in Section
457 63N-3-610.1, beginning the first day of a calendar quarter after the year set in the
458 proposal and after the sales and use tax boundary for a convention center
459 reinvestment zone is established in a capital city under Title 63N, Chapter 3, Part 6,
460 Housing and Transit Reinvestment Zone Act, the commission, at least annually, shall
461 transfer an amount equal to 50% of the sales and use tax increment as defined in
462 Section 63N-3-602 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a
463 4.7% rate, on transactions occurring within an established sales and use tax boundary,
464 as defined in Section 63N-3-602, to a convention center public infrastructure district
465 created in accordance with Section 17D-4-202.1 and specified in the convention
466 center reinvestment zone proposal submitted [~~pursuant to~~] in accordance with Title
467 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.
- 468 (8) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and
469 (13), beginning October 1, 2024 the commission shall transfer to the Utah Fairpark Area
470 Investment and Restoration District, created in Section 11-70-201, the revenue from the
471 sales and use tax imposed by Subsection (2)(a)(i)(A), on transactions occurring within
472 the district sales tax area, as defined in Section 11-70-101.

- 473 (9)(a) As used in this Subsection (9):
- 474 (i) "Additional land" means point of the mountain state land described in Subsection
- 475 11-59-102(6)(b) that the point of the mountain authority acquires after the point of
- 476 the mountain authority provides the commission a map under Subsection (9)(c).
- 477 (ii) "Point of the mountain authority" means the Point of the Mountain State Land
- 478 Authority, created in Section 11-59-201.
- 479 (iii) "Point of the mountain state land" means the same as that term is defined in
- 480 Section 11-59-102.
- 481 (b) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12),
- 482 and (13), the commission shall distribute to the point of the mountain authority 50%
- 483 of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A), on
- 484 transactions occurring on the point of the mountain state land.
- 485 (c) The distribution under Subsection (9)(b) shall begin the next calendar quarter that
- 486 begins at least 90 days after the point of the mountain authority provides the
- 487 commission a map that:
- 488 (i) accurately describes the point of the mountain state land; and
- 489 (ii) the point of the mountain authority certifies as accurate.
- 490 (d) A distribution under Subsection (9)(b) with respect to additional land shall begin the
- 491 next calendar quarter that begins at least 90 days after the point of the mountain
- 492 authority provides the commission a map of point of the mountain state land that:
- 493 (i) accurately describes the point of the mountain state land, including the additional
- 494 land; and
- 495 (ii) the point of the mountain authority certifies as accurate.
- 496 (e)(i) Upon the payment in full of bonds secured by the sales and use tax revenue
- 497 distributed to the point of the mountain authority under Subsection (9)(b), the
- 498 point of the mountain authority shall immediately notify the commission in
- 499 writing that the bonds are paid in full.
- 500 (ii) The commission shall discontinue distributions of sales and use tax revenue under
- 501 Subsection (9)(b) at the beginning of the calendar quarter that begins at least 90
- 502 days after the date that the commission receives the written notice under
- 503 Subsection (9)(e)(i).
- 504 (10) Notwithstanding Subsection (3)(a), the amount of state sales tax revenues described in
- 505 Section 63N-2-503.5 is deposited into the Convention Incentive Fund created in Section
- 506 63N-2-503.5.

- 507 (11)(a) As used in this Subsection (11):
- 508 (i) "Applicable percentage" means:
- 509 (A) for a housing and transit reinvestment zone created under Title 63N, Chapter
- 510 3, Part 6, Housing and Transit Reinvestment Zone Act, 15% of the revenue
- 511 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate
- 512 for sales occurring within the qualified development zone described in
- 513 Subsection (11)(a)(ii)(A);
- 514 (B) for the Utah Fairpark Area Investment and Restoration District created in
- 515 Section 11-70-201, the revenue from the sales and use tax imposed by
- 516 Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified
- 517 development zone described in Subsection (11)(a)(ii)(B); and
- 518 (C) for the Point of the Mountain State Land Authority created in Section
- 519 11-59-201, 50% of the revenue from sales and use tax imposed by Subsection
- 520 (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development
- 521 zone described in Subsection (11)(a)(ii)(C).
- 522 (ii) "Qualified development zone" means:
- 523 (A) the sales and use tax boundary of a housing and transit reinvestment zone
- 524 created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment
- 525 Act;
- 526 (B) the district sales tax boundary as defined in Section 11-70-101 for the Utah
- 527 Fairpark Area Investment and Restoration District, created in Section
- 528 11-70-201; or
- 529 (C) the sales and use tax boundary of point of the mountain state land, as defined
- 530 in Section 11-59-102, under the Point of the Mountain State Land Authority
- 531 created in Section 11-59-201.
- 532 (iii) "Schedule J sale" means a sale reported on State Tax Commission Form
- 533 TC-62M, Schedule J or a substantially similar form as designated by the
- 534 commission.
- 535 (b) Revenue generated from the applicable percentage by a Schedule J sale within a
- 536 qualified development zone shall be deposited into the General Fund.
- 537 (12)(a) As used in Subsections (12) and (13):
- 538 (i) "Applicable percentage" means, for a convention center reinvestment zone created
- 539 in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit
- 540 Reinvestment Zone Act, an amount equal to 50% of the sales and use tax

541 increment, as that term is defined in Section 63N-3-602, from the sales and use tax
542 imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the
543 qualified development zone described in Subsection (12)(a)(ii).

544 (ii) "Qualified development zone" means the sales and use tax boundary of a
545 convention center reinvestment zone created in a capital city under Title 63N,
546 Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.

547 (iii) "Qualifying construction materials" means construction materials that are:
548 (A) delivered to a delivery outlet within a qualified development zone; and
549 (B) intended to be permanently attached to real property within the qualified
550 development zone.

551 (b) For a sale of qualifying construction materials, the commission shall distribute the
552 product calculated in Subsection (12)(c) to a qualified development zone if the seller
553 of the construction materials:

554 (i) establishes a delivery outlet with the commission within the qualified development
555 zone;

556 (ii) reports the sales of the construction materials to the delivery outlet described in
557 Subsection (12)(b)(i); and

558 (iii) does not report the sales of the construction materials on a simplified electronic
559 return.

560 (c) For the purposes of Subsection (12)(b), the product is equal to:

561 (i) the sales price or purchase price of the qualifying construction materials; and

562 (ii) the applicable percentage.

563 (13)(a) As used in this Subsection (13), "Schedule J sale" means a sale reported on State
564 Tax Commission Form TC-62M, Schedule J, or a substantially similar form as
565 designated by the commission.

566 (b) Revenue generated from the applicable percentage by a Schedule J sale within a
567 qualified development zone shall be distributed into the General Fund.

568 **Section 3. Effective Date.**

569 This bill takes effect on July 1, 2026.