Approved 2023 Interim Study Items

Approved by the Legislative Management Committee | April 12, 2023

## Business and Labor

#### Sen. Bramble and Rep. Maloy

Study Item	Description
Insurance Consumer Protections	Study insurance-related consumer protections, such as uninsured motorist coverage when an employee uses an employer's vehicle and fulfilling contractual agreements.
Involuntary Corporate Dissolutions	The Division of Corporations and Commercial Code may involuntarily dissolve a corporation for violating registration renewal policies, although the corporation is in good standing and current on the corporation's tax filings with the State Tax Commission. Therefore, the committee will study the involuntary corporate dissolution and reinstatement processes at the Division of Corporations and Commercial Code.
Noncompete Restrictions	Examine noncompete restrictions in the private sector and whether noncompete restrictions should be prohibited.
Bank Failure	Recent bank failures around the country and consumer confidence fluctuation warrant a health assessment and study of the state's financial institutions. The committee will study other states' legislation introduced due to a bank failure, or as a precaution, and policies that could shore up financial institutions to ensure their health.
Labor Laws	Review state labor laws related to minors that conflict with federal labor laws.
Environmental, Social, and Governance (ESG) Overview	Review current ESG-related policies.
Consumer Protections	Examine consumer protection standards, including the background check process in professional licensing, industries overseen by the Division of Consumer Protection that generate most consumer complaints, and policies that could better protect consumers.
Copay Accumulators	Study how pharmaceutical rebates are applied, whether the rebates benefit patients, and rebate disclosures.
Prioritization of Licensing Reviews	Study how the Office of Professional Licensure Review could prioritize legislator- submitted licensing inquiries, research, and applications for new licensure.
Department of Commerce Audit	Receive a presentation from the Office of the Legislative Auditor General on the systemic audit of the Department of Commerce.
Other Items	Study other business and labor items as needed.

## Economic Development and Workforce Services

#### Sen. Winterton and Rep. Stenquist

Study Item	Description
Rural Motion	The Rural Motion Picture Incentive Program has brought in \$118 million, mostly
<b>Picture Incentive</b>	benefiting rural counties. Currently, the program will run out of money in June 2024.
Program	Some questions for study may include:
-	<ul> <li>How are the program funds going to be used, and what are the projected impacts in 2023 and 2024?</li> </ul>
	<ul> <li>Should the sunset date be extended?</li> </ul>
	<ul> <li>How much additional funding should the program receive?</li> </ul>



Workforce	While Utah has a strong economy with a low unemployment rate, there are still jobs tha
Expansion	remain unfilled. The committee will explore ways to maintain and strengthen the economy. Some questions for study may include:
	<ul> <li>Are the Division of Workforce Services' programs effectively matching job seekers with open jobs?</li> </ul>
	<ul> <li>Are licensing requirements acting as a barrier to entry for employees and employers?</li> </ul>
	• Are there groups who are having more difficulties in finding and maintaining employment?
	<ul> <li>What is the economic impact of immigration in Utah's economy? Would funding the Utah Center for Immigration and Integration help new migrants and bolster Utah's economy?</li> </ul>
	<ul> <li>Should the Legislature expand workforce services and in what capacity?</li> <li>How effective are workforce services in matching Temporary Assistance for Needy Families (TANF) beneficiaries with job opportunities and/or skill development? How much money is being saved with lifetime limits on TANF benefits?</li> </ul>
Homeless Services	<ul> <li>In November 2021, the Office of the Legislative Auditor General released an audit on the oversight and management of <u>Utah's Homeless Services</u>. To address issues identified in the audit, the committee will study past actions and discuss the need for additional action with stakeholders, including the Division of Workforce Services and the Office of Homeless Services. Some questions for study may include: <ul> <li>What actions did the Legislature take in 2022 and 2023 to address the audit's recommendations?</li> <li>What problems continue to persist, or have arisen since the audit?</li> </ul> </li> </ul>
	<ul><li>What would stakeholders like the Legislature to address?</li><li>What actions can the Legislature take to address concerns?</li></ul>
Housing Affordability	Review the impact of legislation passed over the last few years related to housing affordability, including a presentation from the Office of the Legislative Auditor General on the performance audit of housing affordability.
Homeownership	<ul> <li>Study ways to incentivize homeownership with input from stakeholders, including the Commission on Housing Affordability, real estate developers, and the Utah League of Cities and Towns. Some questions for study may include:</li> <li>What programs and incentives exist to promote homeownership? Are the programs and incentives successful or do they need to be adjusted?</li> <li>What are other states and countries doing to promote homeownership?</li> <li>What legislative recommendations do stakeholders have to address this issue?</li> </ul>
Outdoor Recreation Funding	Utah has seen an increase of people using outdoor recreation resources, and the committee will study whether additional funding is needed to maintain infrastructure. Fo example, boat registration fees contribute to a restricted account, and that fund is used to maintain and expand docks. 2023 General Session <u>H.B. 444</u> attempted to establish a similar type of program for recreational vehicle infrastructure. Some questions for study may include:
	<ul> <li>What is the current fee schedule for recreational vehicles?</li> <li>What other options are there for funding recreational vehicle infrastructure?</li> <li>What do other states do?</li> </ul>
Rural Emergency Services	Rural Utah counties may struggle to support the emergency services required of them, especially during the winter months when there is an influx of tourists and increased chance of avalanches. The committee will look at ways to address this problem. Some questions for study may include:



- Would expanding the Transient Room Tax sufficiently fund emergency services in rural counties?
- Are there other funding sources the state could explore?
- What have other committees previously recommended to address this issue?

## Education

#### Sen. Johnson and Rep. Pierucci

Study Item	Description
Public Education Implementation and Oversight	<ul> <li>Review the implementation of some public education programs enacted by the Legislature, which could include but is not limited to the following subtopics:</li> <li>Modernization and improvement of the Statewide Online Education Program</li> <li>Coordination of LEA actions on sensitive materials (2022 General Session <u>H.B. 374</u>)</li> <li>Clarification of procedures for student participation in athletics programs</li> <li>Implementation status of the Student Achievement Backpack</li> <li>Implementation of changes in UPSTART Pre-K programs</li> </ul>
Park City School District Audit	Receive a presentation from the Office of the Legislative Auditor General on the systemic performance audit of Park City School District.
Public Education Governance	<ul> <li>The Utah Constitution authorizes the Legislature to provide for the "establishment and maintenance" of the state public education system and gives "general control and supervision" of public education responsibilities to Utah State Board of Education (USBE). The committee will study issues related to these constitutional charges, which could include the following subtopics:</li> <li>Tools available to USBE to ensure LEAs are implementing and enforcing enacted legislation</li> <li>The appropriate structure to provide education services to three populations of youth in state care: those in foster care, detention centers, and custody</li> <li>Reducing or eliminating school fees</li> </ul>
Transparency in Public Education	Study the impacts of legislative efforts to increase transparency in public education, including the impacts of recent legislation on curricular materials and sensitive materials in schools. Determine if further legislation is needed around related issues, like political neutrality in classrooms and parental access to curricular materials.
Student Success and Learning	<ul> <li>Study issues related to student learning outcomes, which could include the following subtopics:</li> <li>Attendance, discipline in the classroom, and other behavior issues</li> <li>Appropriateness of resources for English Language Learners (ELL)</li> <li>Barriers to learning for low-income students</li> <li>Rural district student access to programs</li> </ul>
Educator Recruiting, Retention, Training	Find ways to remove barriers, retain talent, and empower teachers in educating students, including consideration of the burdens placed upon special education teachers amidst increasing demands for these services and maternity leave for educators.
Higher Education	<ul> <li>Study the following subtopics:</li> <li>Reviewing and expanding higher education opportunities for military service members</li> <li>Practices, policies, and resources at Utah's institutions of higher learning</li> <li>Talent Ready Utah – an education/industry partnership – will be moving to the Utah System of Higher Education (USHE); review the transition and impacts of recent, related legislation</li> </ul>



- Examine if the current mission and structure of USHE are functioning as intended
- Concurrent enrollment

## **Government Operations**

#### Sen. Thatcher and Rep. Musselman

Study Item	Description
Election Laws and Administration	<ul> <li>Study various issues related to election laws and administration, including:</li> <li>Election software and equipment</li> <li>Plurality issues</li> <li>Emergency responder voting</li> <li>Pre-signature review requirements for initiatives and referenda</li> <li>Election process for municipal and district elections</li> <li>Protection of election officials</li> <li>Lobbyist restrictions</li> <li>Public notices</li> </ul>
State Employee Recruitment and Retention	Review various issues and trends related to state employee recruitment and retention.
Boards and Commissions	Review the process for reviewing the 400+ boards and commissions currently required in statute, including the statutory review requirements included in 2023 General Session <u>S.B. 123, Boards and Commissions Modifications</u> , and <u>H.B.34, Boards and Commissions Amendments</u> .
County Recorders	Examine issues that were brought to attention by the county recorders, including the statutory language surrounding "joint tenants" and "tenants in common," deed on death transfers, and notaries.
Audit Reviews	<ul> <li>Receive a presentation from the Office of the Legislative Auditor General (OLAG) on the following: <ul> <li>OLAG's new statutory duty to identify and examine high risk areas in the state. OLAG will create a report that looks at legislative priority areas where Utah may be vulnerable, such as water, housing affordability, and the transition pathways from public education to higher education.</li> <li>OLAG's new publication, <i>The Best Practice Handbook: A Practical Guide to Excellence in State Government.</i></li> <li>A performance audit of data privacy.</li> </ul> </li> </ul>

## Health and Human Services

#### Sen. Kennedy and Rep. Ivory

Study Item	Description
Contingency	Consider potential policy frameworks for responding to the next slowdown in state and
Planning for	federal funds available to Medicaid and other health and human services programs. This
Continuity of	will involve coordination with the Social Services Appropriations Subcommittee and the
Health and Human	Office of the Legislative Fiscal Analyst.
Services	
Medicaid Rainy	Review the purposes and uses of the Medicaid Expansion Fund created in Utah Code
Day Fund	Section 26B-1-315.



Healthcare Reform	Consider options and issues related to holding down costs while improving the quality of healthcare for Medicaid, PEHP, and the commercial market, including options addressing licensing and scope of practice, prior authorization, workforce supply, care delivery, and access to services.
Human Services	Consider options for improving policies affecting child welfare, individuals with a disability, individuals experiencing mental illness, etc.
Social Work Licensure Compact	Study the Social Work Licensure Compact, proposed in 2023 General Session <u>S.B. 285</u> , including the interstate practice of regulated social workers and improvement of public access to social work services.
Miscellaneous	Conduct sunset reviews, respond to legislative audits, address recommendations included in statutorily required reports, and address other issues raised by committee members.

# Judiciary

### Sen. Weiler and Rep. Hawkins

Study Item	Description
Restitution Reforms	Study recent reforms to restitution with a focus on improving the transparency and fairness of restitution orders and billing. Additionally, request that the Office of State Debt Collection provide a status update on its implementation of 2022 General Session <u>H.B. 216</u> , such as creating a website that provides debtors with certain information about their debts.
Legal Settlements	State institutions, such as public universities, are settling lawsuits prior to legislative approval of those settlement agreements. Study how many lawsuits are pending against state institutions, along with the proposed settlement amounts, and explore developing a process where settlements can be negotiated but not approved prior to legislative consideration. Additionally, study what "settlement authority" means and the legal obligations to obtain it before agreements.
Homelessness and Criminal Justice	Study how best to balance homeless services with criminal justice interventions. For the subpopulation of repeat offenders who are chronically unsheltered and not benefiting from state services, study whether mandatory minimum sentences would be cheaper than the continued use of limited homeless resources.
Mental Health and Criminal Justice	Study the state of mental health in Utah and how it relates to the criminal justice system. Identify gaps in existing services, especially mental health delivery, and review best practices from other states.
Competency to Stand Trial	Study whether limited competency restoration resources should be used on incompetent defendants of low-level misdemeanors, especially when such defendants are rarely restored to competency within the 60-day <u>statutory</u> window. Additionally, study how the criminal justice system should deal with defendants with a traumatic brain injury or organic brain condition who are found incompetent. 2023 General Session <u>H.B. 330</u> revised the competency restoration process, but the version of the bill that became law did not address defendants who are incompetent due to a brain injury or related condition.
Victim-Defendant Mediation	Study whether there should be an option to mediate/negotiate criminal cases between victims and defendants. Currently, courts usually prohibit any interaction or communication between victims and defendants, which may result in all-or-nothing outcomes that are poorly tailored to the unique circumstances of individual cases.



Death Row Transfers	Study how often and under what circumstances an inmate on death row can be transferred to the general prison population. This study item was informed by the news about death row inmate Doug Lovell's transfer to the general population at the Utah State Prison.
Juvenile Justice	Study the extent to which the courts have implemented policies passed by the Legislature related to juvenile justice.

# Law Enforcement and Criminal Justice

### Sen. Grover and Rep. Wilcox

Study Item	Description
Correctional Facilities	Study the current state of safety, programming, and staffing in correctional facilities. This will include follow-up discussions on the transition of medical services, including medication delivery, from the Department of Corrections to the Department of Health and Human Services. The committee will also study reentry efforts, including existing programs and plans for expansion.
Corrections Housing and Security Audit	Receive a presentation from the Office of the Legislative Auditor General on its performance audit of corrections housing and security.
Healthcare in State Prisons Audit	Receive a presentation from the Office of the Legislative Auditor General on its in-depth follow-up of healthcare in state prisons.
Criminal Justice Resource and Infrastructure	Assess long-term needs for public safety related to growth, including funding needs. Study the current state of criminal justice data and identify gaps that could be addressed by the Legislature. Study gaps in county-level probation management and consider legislative solutions to address needs.
Offender Registries and Related Crimes	Study the effectiveness of the sex offender registry as a tool for public safety. Study what crimes get an individual on the registry and for how long, and address any inconsistencies.
Privacy and Criminal Justice	Study issues related to the intersection of privacy and the criminal justice system. Study the oversight and regulation of non-public entities that have been granted certain privileges, such as private investigators. Study the complexities of electronic data as it relates to evidence and the need for a warrant requirement.
Public Safety Workforce	Study public safety recruitment and retention strategies to address increasing turnover. Evaluate recent training requirements for Peace Officer Standards and Training and examine whether enough resources are available to implement all the requirements. Continue to study mental health support for first responders.
Substance Use and Criminal Justice	Study the consequences of substance abuse on public safety. Examine current standards for testing for substances other than alcohol and make legislative fixes where needed. Compare DUI laws to other substance abuse laws and make sure there are no illogical imbalances.
School Safety and Security	Shepherd legislation, in coordination with the School Security Task Force, to accomplish the task force's responsibilities created in 2023 General Session <u>H.B. 59</u> . Receive updates from the Utah State Board of Education on the School Safety and Support Grant Program and procurement for firearm detection software.
Criminal Code Changes	Consider changes to the criminal code that have been recommended by the Criminal Code Evaluation Task Force. Shepherd the ongoing recodification of the criminal code as recommended by the Criminal Code Evaluation Task Force.



# Natural Resources, Agriculture, and Environment

### Sen. Sandall and Rep. Brooks

Study Item	Description
Wildlife Management	Study wildlife management issues, including mule deer population management practices in Utah compared with other states, the involvement of private landowners in wildlife programs, and the management of the predator control program.
Water Issues	<ul> <li>Study water issues, including:</li> <li>Methods for taking conserved water (from secondary metering, agriculture optimization, turf removal, etc.) and shepherding it to the Great Salt Lake</li> <li>The concept of "saved water" and how it should be treated in statute</li> <li>The balance between the needs of an irrigation company and the needs of a shareholder seeking to file a change application</li> <li>Revisions to the Watersheds Council Act</li> <li>The Office of the Legislative Auditor General's audit report on Utah's water usage.</li> </ul>
Mining Regulatory Processes & Operations	Study mining processes and operations, including mining permitting processes and the potential for lithium extraction in the state.
Land Issues	Discuss land issues, including a report on forest practices trial use contracts, a discussion of landslide risk in the state, and a report on the feasibility of earthquake early warning.
Cannabinoid Products	Study cannabinoid products sold in the state, including regulation of those products under the Utah Industrial Hemp Program, challenges facing the program, and funding mechanisms to cover the cost of regulatory activities.
Egg Sale Restrictions	Study egg sale restrictions, including the experience of other states transitioning to cage- free egg facilities, whether other states have restricted imports, and the impact to producers in those states.
Agritourism Barriers	Study agritourism, including challenges facing agritourism farms in or near urban areas, and how to protect agritourism farms.
State Park Fees	Discuss state park fees, including the process for establishing differential fees (resident and nonresident) in state parks.
Boards & Commissions	Discuss existing boards and commissions related to natural resources, agriculture, and environment and whether consolidation could be beneficial.

## **Political Subdivisions**

#### Sen. McKell and Rep. Dunnigan

Study Item	Description
Affordable Housing	Study creating a grant program to provide funding to non-profit housing providers and
<b>Utilities Grant</b>	other possible alternatives to assist with the cost of transferring utilities. Currently, non-
Program	profit housing providers have difficulty transferring utilities when dealing with special
	service districts and political subdivisions.



Limited-use Infrastructure Districts	Study the creation of limited-use infrastructure districts as a political subdivision of the state. The committee will consider whether limited-use infrastructure districts (if created) should issue assessment bonds and energy assessment bonds, enter into interlocal agreements, impose fees and levy property taxes, and acquire improvements.
Tax Increment Financing Audit Recommendations	<ul> <li>Consider draft legislation to address recommendations from the Office of the Legislative Auditor General regarding tax increment financing. The legislative audit recommended that: <ul> <li>Agencies report specified information to the Governor's Office of Economic Opportunity</li> <li>The Legislature should provide penalties for failing to comply with reporting requirements</li> <li>Statute should specify the process for the allocation of unspent project funds after the project collection period ends</li> <li>Project area plans should include the rationale for using tax increment financing</li> </ul> </li> </ul>
Continuing Care Retirement Facilities	Review the oversight of continuing care retirement facilities.
Metro Townships	Examine metro townships, including the taxing authority of metro townships as it relates to law enforcement services and the long-term viability of metro townships. Currently, metro townships have very limited taxing authority and have to contract with special service districts to provide revenue sufficient to provide necessary services. Additionally, the committee will consider more broadly the long-term plan for metro townships, including whether metro townships should continue as-is, incorporate, or be annexed into existing municipalities.
Growth in the Public Treasurer's Investment Fund	The Public Treasurer's Investment Fund (PTIF) is a short-term investment fund for political subdivisions of the state, which includes reserves for counties, cities, school districts, universities, and bond sale reserves. The PTIF has grown from \$15 billion to \$30 billion. The committee will study the growth of the PTIF, short-term liquidity needs, and whether there are excess appropriations into the fund. The committee will also review which political subdivisions are participating in the PTIF and the regulatory requirements of the PTIF.
Transportation Utility Fees	The Utah Supreme Court recently ruled in <i>Larsen v. Pleasant Grove City</i> that cities may impose a transportation utility fee. The committee will study and consider whether the state should allow for municipalities to impose a transportation utility fee and, if a transportation utility fee is imposed, whether the state should impose direction for how those fees will be managed, whether the fees should be limited in use and scope, and any requirements the Legislature may decide to impose upon the purpose and imposition of those fees.
Adult-oriented Events in Public Places	Study how the state and political subdivisions can protect children from adult-oriented events that are scheduled to be held in public spaces.
General Aviation Long-term Leases	Examine what is happening at the Ogden airport and other general aviation airports regarding hangars and other infrastructure being taken upon the expiration of a long-term land lease.
State Land Authorities	Review the governance structure, powers, and oversight of state land authorities, including Military Installation Development Authorities, the Point of the Mountain State Land Authority, and the Inland Port Authority.
Station Area Plans	Station Area Plans (SAPs), when implemented, govern land use decisions for areas within 1/2 mile of Trax or Frontrunner stations and 1/4 mile of bus stops. The committee will review SAPs use in Utah, including how many have been implemented and where



	they have been implemented, why SAPs are denied or approved, and what lessons have been learned regarding the impact of and implementation of SAPs.
Report from the	2023 General Session H.B. 351 requires the newly created County Recorder Standards
County Recorder	Board (board) to provide an annual written report to the Political Subdivisions Interim
Standards Board	Committee by October 1. The committee will hear from the board and consider any recommendations for revisions to the statutory authority of the board.

# Public Utilities, Energy, and Technology

### Sen. Hinkins and Rep. Albrecht

Study Item	Description
Utility Issues	Study several broad issues regarding utilities, including pricing trends and affordability, net metering pricing structures, and the Ozone Transport Rule. Some questions for study may include:
	<ul> <li>How is Dominion Energy's natural gas pricing trending?</li> <li>What consumer protections exist for shutting off utilities during extreme weather? If so, should they be expanded?</li> <li>What is the current state of net metering? Are changes needed to the pricing structure?</li> <li>Is there an update on communications with the Environmental Protection Agency on the Ozone Transport Rule?</li> <li>What does Rocky Mountain Power's Integrated Resource Plan entail for 2023? How is nuclear included? How is nuclear integrated with coal, if at all?</li> <li>What is the status of Dominion Energy's natural gas construction projects in rural and unserved areas?</li> </ul>
Technology and Communications	<ul> <li>Discuss 2023 General Session bills that addressed blockchain, decentralized autonomous organizations, data privacy, and access to certain telecommunication services. Some questions for study may include:</li> <li>What new and emerging technologies should Utah be prepared for?</li> <li>What data privacy measures are necessary as agencies move services online?</li> <li>What access do Utahns have to services such as local TV?</li> </ul>
Renewable Energy – Lifecycle and Waste Management	Renewable energy is on the rise as part of Utah's overall portfolio. The committee will examine the full lifecycle and waste management of renewable energy technologies, including disposal of solar, wind, energy storage equipment, and electric vehicle batteries. Some questions for study may include:
	<ul> <li>What are the projections for solid waste from renewables?</li> <li>What, if any, policies and practices should be in place to deal with recycling renewable energy equipment?</li> </ul>
Energy Production	<ul> <li>Utah has an all-of-the-above energy approach; this item pays attention to specific kinds of energy production. The committee will study nuclear power, geothermal, and others such as right-of-way renewable energy production. The committee may also receive an update on the use of water in energy production. Some questions for study may include:</li> <li>What is the status of nuclear production projects in Utah and surrounding states, including the NuScale project in Idaho?</li> <li>What is the status of geothermal production projects in Utah?</li> </ul>
	Is renewable energy production on rights-of-way possible?



	How much water is used for various types of energy production?
Rural Energy Facilities	Rural Utah is at the center of energy matters in Utah, from coal-fired plants that are scheduled to retire to research centers exploring new technologies. The committee will receive reports from the San Rafael Energy Research Center, Utah Forge, and Energy Fuels. Some questions for study may include:
	<ul> <li>What is the status of the research at the San Rafael Energy Research Center? Is there opportunity/need for greater state involvement?</li> <li>What is the status of the research at Utah Forge? Is there opportunity/need for greater state involvement?</li> <li>What is the status of the uranium being mined at Energy Fuels in Blanding?</li> </ul>
Resource Security and Adequacy	Resource adequacy means the ability of a utilities' reliable supply to meet the customers' energy demands at all hours, during all seasons. Resource adequacy challenges will grow over the next decade. Additionally, some energy companies are experiencing supply chain issues that may affect energy security. Some questions for study may include:
	<ul> <li>What is the primary driver of these challenges?</li> <li>What resource adequacy assessments has the Western Electricity Coordinating Council conducted?</li> <li>What supply chain issues are energy companies experiencing? How severe are they? Is there anything that the Legislature can do to reduce the burden?</li> </ul>
Grid Resilience	The resilience of the grid is paramount to keeping the lights on. However, there are several challenges to grid resilience, including cybersecurity, vandalism, and extreme weather events. Some questions for study may include:
	<ul> <li>What measures are in place to maintain a resilient grid?</li> <li>What, if anything, can the Legislature do to ensure a resilient grid from natural and man-made attacks? The Legislature passed 2023 General Session <u>H.B. 370, Utility Infrastructure Amendments</u>; are additional measures needed?</li> </ul>
Intermountain Power Agency and Intermountain Power Plant Audit	Receive a presentation from the Office of the Legislative Auditor General on the status of the Intermountain Power Plant. The committee will review the audit and study findings, recommendations, and related issues.
State Energy Practices and Policies Audit	Receive a presentation from the Office of the Legislative Auditor General on Utah's energy policy. The committee will review the audit and study findings, recommendations, and related issues.
Cybersecurity Audit	Receive a presentation from the Office of the Legislative Auditor General on its performance audit of the state's cybersecurity. The committee will review the audit and study findings, recommendations, and related issues.

# Revenue and Taxation

### Sen. McCay and Rep. Eliason

Study Item	Description
Income Tax	Study various issues related to the individual income tax and corporate income tax, including:
	The effectiveness and utilization of tax credits



	<ul> <li>Upcoming changes to the federal tax code and how those changes may impact state income tax provisions</li> <li>Issues related to individual income tax domicile due to the Utah Supreme Court decision in <i>Buck v. Utah State Tax Commission</i> (2022 UT 11)</li> <li>Policy related to Utah State Tax Commission sharing income tax return information with the Department of Finance as part of the FINDER program</li> <li>Impacts and benefits from the contingent removal of the constitutional earmark of income taxes</li> </ul>
Sales and Use Tax	<ul> <li>Consider various issues related to the sales and use tax, including:</li> <li>Modifying the remote sales transaction test to eliminate burdensome reporting requirements</li> <li>Clarifying the definition of a "short term rental" in relation to the transient room tax and motor vehicle rental tax</li> </ul>
Property Tax	<ul> <li>Study various issues related to the property tax, including:</li> <li>Utah State Tax Commission policy and standards for determining acceptable assessment levels and valuation deviations within each county, and determine whether standards should be modified</li> <li>Impacts and benefits from existing property tax exemptions for the armed forces, first responders, and the property of nonprofit entities used exclusively for religious, charitable, or educational purposes</li> <li>Impacts and benefits from property tax relief for low-income households</li> <li>Issues related to stabilizing property tax collections</li> <li>Policy related to appeals of centrally and locally assessed property and the impacts on rural counties</li> <li>Issues related to water district property tax rates</li> </ul>
Other Revenue and Taxation Issues	<ul> <li>Consider various revenue and taxation issues, as needed, including: <ul> <li>Issues related to the Cigarette and Tobacco Tax to optimize filing procedures and establish consistency with the cigarettes and tobacco master settlement agreement</li> <li>Issues related to the Mineral Production Tax to establish consistency with income tax withholding and reporting requirements</li> <li>The impacts and benefits of other states' taxpayer bill of rights and their potential applications in Utah</li> </ul> </li> </ul>

# **Retirement and Independent Entities**

### Sen. Harper and Rep. Acton

Study Item	Description
Comprehensive Overview of	Review programs, funds and contribution rates, changes that have made key impacts to the funded status, the creation of different systems, major court cases, and key bills.
Retirement	· · · · · · · · · · · · · · · · · · ·
Post-retirement Reemployment	Review policy changes considered by the Legislature in recent years as well as proposals from stakeholder groups convened by Utah Retirement Systems during the 2022 interim.
Update from PEHP	Review key bills and emerging challenges of highly expensive drugs, and receive an update on the individual embedded out-of-pocket maximum on families with high-cost members.



Utah Communications Authority (UCA)	Review the historical background and timeline of UCA, the transition from the Utah Communications Agency Network to UCA, changes and expansions, and UCA's interface with rural telecoms.
Heber Valley Railroad Authority	Review the Heber Valley Railroad Authority's mission and activities, update on current assets and financial position, and suggestions for modifying the authority's sections of code, including a recommendation addressing the sunset date.
Utah Innovation Lab	During the 2023 General Session, <u>H.B. 42</u> passed and created the Utah Innovation Lab. Utah Code 63E-1-202 (effective May 3, 2023) requires the committee to annually review new entities created by the state and determine if the entities should be added to the list of independent entities in Section 63E-1-102.

# Transportation

### Sen. Harper and Rep. Christofferson

Study Item	Description
Transit	<ul> <li>Study several items related to public transit, including:</li> <li>An overview of Utah Transit Authority (UTA) including current transit projects, ridership, and cost per riders</li> <li>Distribution of UTA services compared to the receipt of tax funds</li> <li>Ski bus service solutions</li> <li>Long-term plans for Front Runner including how UTA is using its funding</li> <li>Housing &amp; Transit Reinvestment Zones</li> <li>An update on paratransit service coordination</li> </ul>
Active Transportation	With the creation of the Active Transportation Investment Fund (ATIF), the committee will review the implementation of the Utah Trails Network, including the Utah Department of Transportation's (UDOT) plan to prioritize funding, enable canal corridors, etc.
Transportation Funding	<ul> <li>Study several transportation funding items, including:</li> <li>Outcomes and uses of the State Infrastructure Bank</li> <li>An update on funding in the Transit Transportation Investment Fund (TTIF)</li> <li>A UDOT prioritization update on long-term planning as it relates to corridor preservation, right-of-way planning, the grid system, and the future growth of Utah</li> </ul>
Electrification of the Transportation System	Study the electrification of Utah's transportation system, including a presentation from the ASPIRE Center (2023 General Session <u>S.B. 125</u> ) on their plan for implementation. The committee will also review federal funding from the IIJA, receive an update on the Road Usage Charge (RUC) program, and discuss the potential of electrification of FrontRunner compared to other energy sources.
Railroads	Follow-up on the four railroad bills from the 2023 General Session ( <u>H.B. 51</u> , <u>H.B. 63</u> , <u>H.B.</u> <u>232</u> , and <u>S.B. 61</u> ) including an update on the Office of Rail Safety. The committee will hear presentations from Union Pacific and BNSF on the current and future status of rail in Utah.
Utilities	Study utility relocation as it relates to 2023 General Session <u>S.B. 185</u> and transit right-of- way. The committee will also review transportation utility fees and the recent Utah Supreme Court ruling in <i>Larson v. Pleasant Grove.</i>