



Point of the Mountain State Land Authority

Creation (Utah Code Section [11-59-203](#))

The authority was established 2018 as a political subdivision of the state.

The authority is authorized to manage the point of the mountain state land and shall plan, manage, and implement the development of the point of the mountain state land. The authority has complete and exclusive control over the management, development, and disposition of the point of the mountain state land. Zoning authority of local governments do not apply to the point of the mountain state land or any improvements constructed on the site.

Membership (Utah Code Section [11-59-302](#))

The Board of Directors includes 12 members: 2 appointed by the Senate, 2 by the House, five appointed by the Governor, one by the Salt Lake County Mayor, one from Draper City, and one from the commissioner of higher education.

Bonding and Property Tax Authority

Bonding Authority: The authority has bonding authority (see [11-59-202\(2\)](#)). This [report](#) gives some information revenue streams related to bonds and revenue sources and the [code](#) gives more information on the authority's ability to use bonds.

Infrastructure Loans: The Authority can access infrastructure loans from the Infrastructure fund (see [11-59-104](#)) for the purposes of financing an infrastructure project. This is a revolving loan fund which includes appropriations by the Legislature, funds transferred from the State Infrastructure Bank Fund, federal/state/other public grants, funds transferred into the fund by the independent political subdivision, private source contributions, funds collected from repayments of loans.

Energy Sales and Use Tax: The authority may levy, by resolution, an energy sales and use tax on an energy supplier of up to 6% of delivered value. (See [11-59-206](#))

Annual Fee in Lieu of Property Tax: The authority receives an annual fee, collected by the county. The amount of the fee is the equivalent of the cumulative real property tax that would be levied if the property were not exempt from property tax. (See [11-59-207](#))

Portion of Property Tax Augmentation: The authority shall receive 75% of all property tax augmentation (increased property value) for a period of 25 years, which may be extended for an additional 15 years if the board approves the extension by resolution. (See [11-59-208](#))

Other Sources: The authority may impose impact fees and other fees related to development activity (see [11-59-202\(1\)\(u\)](#)). The authority may receive legislative appropriations and lease revenue from development.



Utah Inland Port Authority

Creation (see [11-58-201](#))

The Utah Inland Port Authority (UIPA) was established in [2018](#) as a political subdivision of the state.

Utah Code directs the authority to work in concert with state and local government entities, property owners, and private parties to encourage and facilitate development of the jurisdictional land and to maximize the long-term economic and other benefit for the state. The Authority is tasked with the development of inland port uses and developing infrastructure to support inland port uses.

Utah Code Section [11-58-203](#) directs the authority to develop and implement world-class, state of the art, zero emissions logistics to support the continued growth of the state's economy and to promote the state as the global center of efficient and sustainable supply chain logistics while facilitating the efficient movement of goods on roads and rails and through the air.

Membership (see [11-58-301](#))

The Board of Directors includes five voting members and three non-voting members. Two appointed by the Governor, one appointed by the Senate President, one by the Speaker of the House, and one jointly appointed by the President and Speaker.

Bonding and Revenue Sources

Bonding Authority: [Title 11, Chapter 58, Part 7](#) authorizes the authority to issue bonds. The bond debt is payable from the income and revenues of the projects financed by the bonds or certain designated projects, income from development undertaken by the authority, property tax differential funds received, general authority revenues, and federal loans or grants. Issued bonds are exempt from state taxes, except the corporate franchise tax. The authority is authorized to issue bonds under the [Utah Industrial Facilities and Development Act](#), the [Assessment Area Act](#), and the [Commercial Property Assessed Clean Energy Act](#).

Infrastructure Loans: The Authority can access infrastructure loans from the Infrastructure fund (see [11-58-106](#)) for the purposes of financing an infrastructure project. This is a revolving loan fund which includes appropriations by the Legislature, funds transferred from the State Infrastructure Bank Fund, federal/state/other public grants, funds transferred into the fund by the independent political subdivision, private source contributions, funds collected from repayments of loans.

Property Tax Differential: [Title 11, Chapter 58, Part 6](#) authorizes the authority to collect property tax differential. The authority receives 75% of nonmunicipal differential and general differential on land within the authority jurisdiction for 25 years and an additional 15 years, if extended by the board. There are some exceptions provided in code.



Military Installation Development Authority (MIDA)

Creation (See [63H-1-201](#))

MIDA was established in [2007](#) as a political subdivision of the state.

[MIDA](#) was created “to further economic development across multiple jurisdictions, bringing together private and public enterprise and promoting military initiatives. MIDA has the top two economic development projects in the State of Utah: The Falcon Hill National Aerospace Research Park in Davis and Weber County, and the Military Recreational Facility (MRF) Project Area in Wasatch County.”

The Authority is authorized by statute to provide law enforcement services only to military land within a project area. The authority is subject to the Open and Public Meetings Act, with limited exceptions.

Membership (See [63H-1-302](#))

The Board of Directs includes seven members: five appointed by the Governor and one each by the President of the Senate and the Speaker of the House.

Bonding and Revenue Sources

Bonding Authority: The authority may issue bonds ([63H-1-601](#)). Bond debt is payable from the income and revenues of the projects financed with the bonds or other designated projects, income from development of a project area, property tax allocations, general authority revenues, or federal loans or grants.

Infrastructure Loans: The Authority can access infrastructure loans from the Infrastructure fund (see [63H-1-104](#)) for the purposes of financing an infrastructure project. This is a revolving loan fund which includes appropriations by the Legislature, funds transferred from the State Infrastructure Bank Fund, federal/state/other public grants, funds transferred into the fund by the independent political subdivision, private source contributions, funds collected from repayments of loans.

MIDA Energy Tax: Can levy t MIDA energy tax (see [63H-1-204](#)), which is capped at 6% of the delivered value in addition to the rate approved by the Public Service Commission

MIDA Accommodations Tax: (See [63H-1-205](#)) Can impose an accommodations tax up to 15% of the amounts paid or charged for accommodations and services within authority-owned or other government owned property within the project area.

Property Tax Allocation: May receive up to 75% of the property tax allocation in a project area for up to 25 years, which may be extended for another 15 years by board action. See [63H-1-501](#))