Department of Workforce Services Amendments

2027 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Paul A. Cutler

Sponsor:

LONG TITLE

General Description:

This bill renumbers and amends provisions governing housing authorities and repeals, enacts, renumbers, or amends certain other provisions relating to the Department of Workforce Services and the Governor's Office of Economic Development.

Highlighted Provisions:

This bill:

- renumbers and amends provisions governing public housing authorities by moving those provisions from Title 35A, Chapter 8, Part 4, Housing Authorities, to Title 17D, Limited Purpose Local Government Entities - Other Entities;
- repeals the Division of Community Services (DCS) and transfers certain duties to the Department of Workforce Services (DWS);
- moves the homeless services provider ombudsman from the Office of Homeless Services to DWS;
- changes DWS's reporting requirement on certain provisions of the Family Employment Program from the Social Services Appropriations Subcommittee to the Economic and Community Development Appropriations Subcommittee;
- provides that DWS shall provide a garnishment fee for certain garnishments directly to the garnishee;
- amends the award of child care subsidies based on certain criteria;
- amends the determination of an employer's social costs to include certain administrative costs;
- amends DWS's determination of a civil penalty for an employer's failure to timely report the hiring or rehiring of an employee;
- requires the Division of Housing and Community Development within the Governor's Office of Economic Development (division) to honor certain legal instruments previously entered into by the former Housing and Community Development Division and the Office of Homeless Services with exceptions, before July 1, 2026;

- changes the sunset date for the Education Savings Incentive Program from July 1, 2028, to July 1, 2027;
- includes the Pamela Atkinson Homeless Account and the Homeless to Housing Reform Restricted Account as nonlapsing funds;
- repeals certain obsolete sections of code; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

11-1-201 (Effective 05/05/27), as enacted by Laws of Utah 2026, Chapter 210

17-60-107 (Effective 05/05/27), as renumbered and amended by Laws of Utah 2025, First Special Session, Chapter 13

26B-3-209 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

35A-1-202 (Effective 05/05/27) (Partially Repealed 07/01/29), as last amended by Laws of Utah 2026, Chapter 393

35A-1-206 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 343

35A-3-103 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

35A-3-209 (Effective 05/05/27), as last amended by Laws of Utah 2024, Chapter 308

35A-3-302 (Effective 05/05/27), as last amended by Laws of Utah 2016, Chapters 193, 222

35A-3-309 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

35A-3-606 (Effective 05/05/27), as last amended by Laws of Utah 2015, Chapter 221

35A-4-305 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 198

35A-4-307 (Effective 05/05/27), as last amended by Laws of Utah 2014, Chapter 289

35A-7-106 (Effective 05/05/27), as last amended by Laws of Utah 2008, Chapter 382

35A-13-303 (Effective 05/05/27) (Repealed 07/01/34), as renumbered and amended by Laws of Utah 2016, Chapter 271

35A-16-208 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 363

35A-16-301 (Effective 05/05/27), as last amended by Laws of Utah 2024, Chapter 338

35A-16-303 (Effective 05/05/27), as last amended by Laws of Utah 2023, Chapter 302

59-12-103 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 295

59-12-204 (Effective 05/05/27), as last amended by Laws of Utah 2014, Chapter 258
59-12-1102 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 94
61-2f-302 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 142
63H-8-103 (Effective 05/05/27), as renumbered and amended by Laws of Utah 2015, Chapter 226
63H-8-201 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393
63H-8-302 (Effective 05/05/27), as last amended by Laws of Utah 2015, Chapter 164 and renumbered and amended by Laws of Utah 2015, Chapter 226
63I-1-235 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 242
63I-1-253 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 44
63J-1-602.1 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 42
63L-11-402 (Effective 05/05/27) (Repealed 07/01/27), as last amended by Laws of Utah 2026, Chapter 393
63N-24-102 (Effective 05/05/27), as enacted by Laws of Utah 2026, Chapter 393
63N-24-801 (Effective 05/05/27), as renumbered and amended by Laws of Utah 2026, Chapter 393
63N-24-802 (Effective 05/05/27), as renumbered and amended by Laws of Utah 2026, Chapter 393
67-1a-15 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 202
67-3-12 (Effective 05/05/27), as last amended by Laws of Utah 2025, First Special Session, Chapter 9
73-10c-3 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

ENACTS:

35A-18-201 (Effective 05/05/27), Utah Code Annotated 1953
35A-18-301 (Effective 05/05/27), Utah Code Annotated 1953

RENUMBERS AND AMENDS:

17D-6-101 (Effective 05/05/27), (Renumbered from 35A-8-401, as renumbered and amended by Laws of Utah 2012, Chapter 212)
17D-6-102 (Effective 05/05/27), (Renumbered from 35A-8-402, as last amended by Laws of Utah 2018, Chapter 256)
17D-6-103 (Effective 05/05/27), (Renumbered from 35A-8-403, as renumbered and amended by Laws of Utah 2012, Chapter 212)
17D-6-104 (Effective 05/05/27), (Renumbered from 35A-8-404, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-105 (Effective 05/05/27), (Renumbered from 35A-8-405, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-106 (Effective 05/05/27), (Renumbered from 35A-8-406, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-107 (Effective 05/05/27), (Renumbered from 35A-8-407, as last amended by Laws of Utah 2026, Chapter 210)

17D-6-108 (Effective 05/05/27), (Renumbered from 35A-8-408, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-109 (Effective 05/05/27), (Renumbered from 35A-8-409, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-110 (Effective 05/05/27), (Renumbered from 35A-8-410, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-111 (Effective 05/05/27), (Renumbered from 35A-8-411, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-112 (Effective 05/05/27), (Renumbered from 35A-8-412, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-113 (Effective 05/05/27), (Renumbered from 35A-8-413, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-114 (Effective 05/05/27), (Renumbered from 35A-8-414, as last amended by Laws of Utah 2013, Chapter 278)

17D-6-115 (Effective 05/05/27), (Renumbered from 35A-8-415, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-116 (Effective 05/05/27), (Renumbered from 35A-8-416, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-117 (Effective 05/05/27), (Renumbered from 35A-8-417, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-118 (Effective 05/05/27), (Renumbered from 35A-8-418, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-119 (Effective 05/05/27), (Renumbered from 35A-8-419, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-120 (Effective 05/05/27), (Renumbered from 35A-8-420, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-121 (Effective 05/05/27), (Renumbered from 35A-8-421, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-122 (Effective 05/05/27), (Renumbered from 35A-8-422, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-123 (Effective 05/05/27), (Renumbered from 35A-8-423, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-124 (Effective 05/05/27), (Renumbered from 35A-8-424, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-125 (Effective 05/05/27), (Renumbered from 35A-8-425, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-126 (Effective 05/05/27), (Renumbered from 35A-8-426, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-127 (Effective 05/05/27), (Renumbered from 35A-8-427, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-128 (Effective 05/05/27), (Renumbered from 35A-8-428, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-129 (Effective 05/05/27), (Renumbered from 35A-8-429, as renumbered and amended by Laws of Utah 2012, Chapter 212)

17D-6-130 (Effective 05/05/27), (Renumbered from 35A-8-430, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-1-601 (Effective 05/05/27) (Repealed 07/01/30), (Renumbered from 35A-16-1001, as enacted by Laws of Utah 2025, Chapter 422)

35A-1-602 (Effective 05/05/27) (Repealed 07/01/30), (Renumbered from 35A-16-1002, as enacted by Laws of Utah 2025, Chapter 422)

35A-18-101 (Effective 05/05/27), (Renumbered from 35A-8-1002, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-102 (Effective 05/05/27), (Renumbered from 35A-8-1003, as last amended by Laws of Utah 2026, Chapter 393)

35A-18-103 (Effective 05/05/27), (Renumbered from 35A-8-1004, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-104 (Effective 05/05/27), (Renumbered from 35A-8-1005, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-105 (Effective 05/05/27), (Renumbered from 35A-8-1006, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-106 (Effective 05/05/27), (Renumbered from 35A-8-1007, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-107 (Effective 05/05/27), (Renumbered from 35A-8-1008, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-108 (Effective 05/05/27), (Renumbered from 35A-8-1009, as last amended by Laws of Utah 2026, Chapter 393)

35A-18-202 (Effective 05/05/27), (Renumbered from 35A-8-1402, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-203 (Effective 05/05/27), (Renumbered from 35A-8-1403, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-204 (Effective 05/05/27), (Renumbered from 35A-8-1404, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-205 (Effective 05/05/27), (Renumbered from 35A-8-1405, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-302 (Effective 05/05/27), (Renumbered from 35A-8-1501, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-303 (Effective 05/05/27), (Renumbered from 35A-8-1502, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-304 (Effective 05/05/27), (Renumbered from 35A-8-1503, as renumbered and amended by Laws of Utah 2012, Chapter 212)

35A-18-305 (Effective 05/05/27), (Renumbered from 35A-8-1504, as renumbered and amended by Laws of Utah 2012, Chapter 212)

REPEALS:

35A-8-101 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

35A-8-201 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

35A-8-202 (Effective 05/05/27), as last amended by Laws of Utah 2026, Chapter 393

35A-8-1001 (Effective 05/05/27), as renumbered and amended by Laws of Utah 2012, Chapter 212

35A-8-1401 (Effective 05/05/27), as renumbered and amended by Laws of Utah 2012, Chapter 212

63A-17-308 (Effective 05/05/27), as enacted by Laws of Utah 2026, Chapter 393

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

Section 1. Section **11-1-201** is amended to read:

11-1-201 (Effective 05/05/27). Definitions.

As used in this part:

(1)(a) "Dispose" means to:

(i) sell, convey, donate, or otherwise permanently change the ownership of real property;

(ii) enter into a joint venture that gives a private entity the right to use, possess, or occupy real property; or

(iii) give a private entity the right to use, possess, or occupy real property under a lease agreement with an initial term of more than 10 years.

(b) "Dispose" does not include:

(i) an exchange of a parcel of real property for another parcel of real property described in Subsection 11-1-205(2);

(ii) the creation, transfer, or use of an easement, unless the easement has a fair market value of more than 50% of the fair market value of the affected real property; or

(iii) giving a private entity the right to use, possess, or occupy real property under a lease agreement with an initial term of 10 years or less.

(2) "Governing body" means:

(a) for a municipality or a county, the legislative body;

(b) for an agency, the agency board;

(c) for a special district, special service district, local building authority, conservation district, or public infrastructure district, the board of trustees;

(d) for a housing authority, the board of commissioners; and

(e) for a school district, the school board.

(3) "Local governmental entity" means:

(a) a municipality;

(b) a county;

(c) an agency, as that term is defined in Section 17C-1-102;

(d) a special district created under Title 17B, Limited Purpose Local Government Entities - Special Districts;

(e) a special service district, local building authority, or conservation district created under Title 17D, Limited Purpose Local Government Entities - Other Entities;

(f) a housing authority, other than a housing authority described in Section [~~35A-8-403~~] 17D-6-103; and

(g) a school district.

(4) "Public property" means real property owned by a local governmental entity.

(5) "Real estate offering website" means any publicly accessible website that describes real

property that is for sale.

Section 2. Section **17-60-107** is amended to read:

17-60-107 (Effective 05/05/27). County website requirements.

(1) As used in this section:

(a)(i) "Limited purpose entity" means a legal entity that:

(A) performs a single governmental function or limited governmental functions; and

(B) is not a state executive branch agency, a state legislative office, or within the judicial branch.

(ii) "Limited purpose entity" includes:

(A) area agencies, area agencies on aging, and area agencies on high risk adults, as those terms are defined in Section 26B-6-101;

(B) charter schools created under Title 53G, Chapter 5, Charter Schools;

(C) community reinvestment agencies, as that term is defined in Section 17C-1-102;

(D) conservation districts, as that term is defined in Section 17D-3-102;

(E) governmental nonprofit corporations, as that term is defined in Section 11-13a-102;

(F) housing authorities, as that term is defined in Section [~~35A-8-401~~] 17D-6-101;

(G) independent entities and independent state agencies, as those terms are defined in Section 63E-1-102;

(H) interlocal entities, as that term is defined in Section 11-13-103;

(I) local building authorities, as that term is defined in Section 17D-2-102;

(J) special districts, as that term is defined in Section 17B-1-102;

(K) local health departments, as that term is defined in Section 26A-1-102;

(L) nonprofit corporations that receive an amount of money requiring an accounting report under Section 51-2a-201.5;

(M) school districts under Title 53G, Chapter 3, School District Creation and Change; and

(N) special service districts, as that term is defined in Section 17D-1-102.

(b) "Local government entity" means a municipality, as that term is defined in Section 10-1-104.

(2) Beginning on July 1, 2019, each county shall list on the county's website any of the following information that the lieutenant governor publishes in a registry of local

government entities and limited purpose entities regarding each limited purpose entity and local government entity that operates, either in whole or in part, within the county or has geographic boundaries that overlap or are contained within the boundaries of the county:

(a) the entity's name;

(b) the entity's type of local government entity or limited purpose entity;

(c) the entity's governmental function;

(d) the entity's physical address and phone number, including the name and contact information of an individual whom the entity designates as the primary contact for the entity;

(e) names of the members of the entity's governing board or commission, managing officers, or other similar managers;

(f) the entity's sources of revenue; and

(g) if the entity has created an assessment area, as that term is defined in Section 11-42-102, information regarding the creation, purpose, and boundaries of the assessment area.

Section 3. Section **17D-6-101**, which is renumbered from Section 35A-8-401 is renumbered and amended to read:

CHAPTER 6. Housing Authorities

Part 1. General Provisions

[~~35A-8-401~~] 17D-6-101 (Effective 05/05/27). Definitions.

As used in this part:

(1) "Accessible housing" means housing which has been constructed or modified to be accessible, as described in the State Construction Code or an approved code under Title 15A, State Construction and Fire Codes Act.

(2) "Area of operation" means:

(a) in the case of an authority of a city, the city, except that the area of operation of an authority of a city does not include an area that lies within the territorial boundaries of some other city; or

(b) in the case of an authority of a county, all of the county for which [~~it~~] the authority is created except, that a county authority may not undertake a project within the boundaries of a city unless a resolution has been adopted by the governing body of the city, and by any authority which has been established and authorized to exercise [

~~its~~] the authority's powers in the city, declaring that there is need for the county authority to exercise [~~its~~] the county authority's powers within that city.

[~~(2)~~] (3) "Blighted area" means an area where dwellings predominate that, by reason of dilapidation, overcrowding, faulty arrangement or design, lack of ventilation, light, or sanitary facilities or any combination of these factors, are detrimental to safety, health, and morals.

[~~(3)~~] (4) "Bonds" means bonds, notes, interim certificates, debentures, or other obligations issued by an authority under this part.

[~~(4)~~] (5) "City" means a city or town in the state.

[~~(5)~~] (6) "Clerk" means the city or county clerk, or the officer charged with the duties customarily imposed on the clerk.

[~~(6)~~] (7) "County" means a county in the state.

[~~(7)~~] (8) "Elderly" means a person who meets the age, disability, or other conditions established by regulation of the authority.

[~~(8)~~] (9) "Federal government" includes the United States of America, the United States Department of Housing and Urban Development, or any other agency or instrumentality, corporate or otherwise, of the United States of America.

[~~(9)~~] (10) "Governing body" means, in the case of a city, the council or other body of the city in which is vested legislative authority customarily imposed on the city council, and in the case of a county, the board of county commissioners.

[~~(10)~~] (11) "Housing authority" or "authority" means a public body corporate and politic created by this part.

[~~(11)~~] (12)(a) "Housing project" or "project" means a work or undertaking, on contiguous or noncontiguous sites to:

(i) demolish, clear, or remove buildings from a blighted area;

(ii) provide or assist in providing decent, safe, and sanitary urban or rural dwellings, apartments, or other living accommodations for persons of medium and low income by any suitable methods, including rental, sale of individual units in single or multifamily structures under conventional condominium, cooperative sales contract, lease-purchase agreement, loans, or subsidizing of rentals or charges; or

(iii) accomplish a combination of Subsections [~~(11)(a)(i) and (ii)~~] (12)(a)(i) and (ii).

(b) "Housing project" includes:

(i) buildings, land, equipment, facilities, and other real or personal property for necessary, convenient, or desirable appurtenances;

(ii) streets, sewers, water service, utilities, parks, site preparation and landscaping;

(iii) facilities for administrative, community, health, recreational, welfare, or other purposes;

(iv) the planning of the buildings and other improvements;

(v) the acquisition of property or any interest in the property;

(vi) the demolition of existing structures;

(vii) the construction, reconstruction, rehabilitation, alteration, or repair of the improvements, and all other work in connection with[~~them~~] the housing project; and

(viii) all other real and personal property and all tangible or intangible assets held or used in connection with the housing project.

[~~(12)~~] (13) "Major disaster" means a flood, drought, fire, hurricane, earthquake, storm, or other catastrophe, which, in the determination of the governing body is of sufficient severity and magnitude to warrant the use of available resources of the federal, state, and local governments to alleviate the damage, hardship, or suffering caused.

[~~(13)~~] (14) "Mayor" means the mayor of the city or the officer charged with the duties customarily imposed on the mayor or executive head of a city.

[~~(14)~~] (15) "Obligee of an authority" or "obligee" includes a bondholder, agent or trustee for a bondholder, a lessor demising to the authority used in connection with a project, an assignee[~~or assignees~~]of the lessor's interest in whole or in part, and the federal government when [~~it~~] the federal government is a party to a contract with the authority. [~~(15)~~]

(16) "Person with a disability" means an individual with a disability as defined by and covered under the Americans with Disabilities Act of 1990, 42 U.S.C. Sec. 12102 or as defined in regulations of the United States Department of Housing and Urban Development, 24 C.F.R. Sec. 5.403.

(17) "Persons of medium and low income" mean [~~persons~~] individuals or families who, as determined by the authority undertaking a project, cannot afford to pay the amounts at which private enterprise, unaided by appropriate assistance, is providing for a substantial supply of decent, safe and sanitary housing.

[~~(16) "Person with a disability" means a person with any disability as defined by and covered under the Americans with Disabilities Act of 1990, 42 U.S.C. Sec. 12102.~~]

[~~(17)~~] (18) "Public body" means a city, county or municipal corporation, commission, district, authority, agency, subdivision, or other body of the [~~foregoing~~] city, county or

municipal corporation, commission, district, authority, agency, or subdivision.

[~~(18)~~] (19) "Real property" [~~includes~~] means all lands, improvements, and fixtures[~~ on them~~], [~~property of any nature appurtenant to them or used in connection with them~~] appurtenant property, and every estate, interest, and right, legal or equitable, in the land, including terms for years.

Section 4. Section **17D-6-102**, which is renumbered from Section 35A-8-402 is renumbered and amended to read:

[~~35A-8-402~~] 17D-6-102 (Effective 05/05/27). Creation of housing authority authorized -- Procedure -- Registration as a limited purpose entity.

(1) The governing body of each public body of the state, except the state itself, may create an authority, corporate and politic, to be known as a "housing authority."

(2) The governing body of a city or county shall give consideration to the need for an authority:

(a) on [~~its~~] the governing body's own motion; or

(b) upon the filing of a petition signed by 25 electors of the city or county asserting that there is need for an authority to function in the city or county and requesting that [~~its~~] the city's or county's governing body make a declaration to that effect.

(3) The governing body shall adopt a resolution declaring there is need for an authority and creating an authority in the city or county if [~~it~~] the governing body finds:

(a) that unsanitary or unsafe inhabited dwelling accommodations exist in the city or county; or

(b) that there is a shortage of safe and sanitary dwelling accommodations in the city or county available to persons of medium and low income at rentals or prices [~~they~~] persons of medium and low income can afford.

(4)(a) In any suit, action, or proceeding involving the validity or enforcement of a contract of the authority, an authority shall be conclusively deemed to have become established and authorized to transact business and exercise [~~its~~] the authority's powers upon proof of the adoption of the resolution prescribed in Subsection (3).

(b) A copy of the resolution duly certified by the clerk shall be admissible in evidence in a suit, action, or proceeding.

(5) In counties of the third, fourth, fifth, and sixth class, the governing body of each public body of the state, except the state itself, may contract with or execute an interlocal agreement for services to be provided by an existing housing authority established in another political subdivision.

(6)(a) Each housing authority shall register and maintain the housing authority's registration as a limited purpose entity, in accordance with Section 67-1a-15.

(b) A housing authority that fails to comply with Subsection (6)(a) or Section 67-1a-15 is subject to enforcement by the state auditor, in accordance with Section 67-3-1.

Section 5. Section **17D-6-103**, which is renumbered from Section 35A-8-403 is renumbered and amended to read:

[~~35A-8-403~~] 17D-6-103 (Effective 05/05/27). Indian housing authorities.

(1)(a) There is created, with respect to each Indian tribe, band, or community in the state, a public body corporate and politic, to function in the operating area of the Indian tribe, band, or community to be known as the "housing authority" of the Indian tribe, band, or community, which is an agency of this state, possessing all powers, rights, and functions specified for city and county authorities created under this part.

(b) [~~This~~] An Indian housing authority may not transact business or exercise [~~its~~] the authority's powers unless the governing council of the tribe, band, or community, by proper resolution, declares that there is a need for an authority to function for the tribe, band, or community.

(2)(a) Except as otherwise provided in this part, the provisions of law applicable to housing authorities created for cities and counties and the [~~commissioners~~] board members of these authorities shall be applicable to Indian housing authorities and the [~~commissioners~~] board members of those authorities.

(b) The chief or other governing head of an Indian tribe, band, or community may exercise all appointing and other powers with respect to an Indian housing authority that are vested by this part in the mayor of a city relating to a city housing authority.

Section 6. Section **17D-6-104**, which is renumbered from Section 35A-8-404 is renumbered and amended to read:

[~~35A-8-404~~] 17D-6-104 (Effective 05/05/27). Board members -- Appointment -- Terms -- Quorum -- Meetings -- Employment of other officers and employees authorized.

(1) If a housing authority is authorized to transact business and exercise powers under this part, not less than five nor more than seven people shall be appointed as [~~commissioners~~] board members of the authority:

(a) in the case of a city, by the mayor, with the advice and consent of the city's governing body; or

(b) in the case of a county, by the county's governing body.

(2)(a) The [~~commissioners~~] board members first appointed under this part shall serve for terms of one, two, three, four, and five years, respectively, from the date of their appointment.

(b) After the first [~~commissioners~~] board members are appointed under Subsection (2)(a), [~~commissioners~~] board members are appointed for a term of office of four years.

(c) Notwithstanding Subsections (2)(a) and (b), all vacancies are filled for the unexpired term.

(3) A [~~commissioner~~] board member qualifies by taking the official oath of office.

(4) A [~~commissioner~~] board member may not receive compensation except necessary expenses, including traveling expenses, incurred in the discharge of the [~~commissioner's~~] board member's duties.

(5) A [~~commissioner~~] board member holds office until the [~~commissioner's~~] board member's successor is appointed and qualified.

(6) A certificate of appointment or reappointment of a [~~commissioner~~] board member shall be:

(a) filed with the authority; and

(b) conclusive evidence of the appointment of the [~~commissioner~~] board member.

(7) The powers of each authority are vested in the [~~commissioners~~] board members.

(8)(a) A majority of the [~~commissioners~~] board members of an authority constitutes a quorum for the purpose of conducting [~~its~~] the authority's business and exercising [~~its~~] the authority's powers and for all other purposes notwithstanding the existence of any vacancies.

(b) The authority may take action upon a vote of a majority of the [~~commissioners~~] board members present, unless the bylaws of the authority require a larger number.

(9) Meetings of the [~~commissioners~~] board members of an authority may be held:

(a) anywhere within the area of operation of the authority; or

(b) within any area not described in Subsection (9)(a) in which the authority is authorized to undertake a project.

(10) The [~~commissioners~~] board members of an authority shall elect a chair and vice chair from the [~~commissioners~~] board members.

(11)(a) An authority may employ an executive director, legal and technical experts, and other officers, agents, and employees, permanent and temporary[~~,~~] .

(b) [~~and~~] If an authority employs an individual described in Subsection (11)(a), the authority shall determine [~~their~~] the qualifications, duties, and compensation of those

individuals.

(12) An authority may delegate to one or more of [~~its~~] the authority's agents or employees any powers or duties the authority considers proper.

Section 7. Section **17D-6-105**, which is renumbered from Section 35A-8-405 is renumbered and amended to read:

[~~35A-8-405~~] 17D-6-105 (Effective 05/05/27). Disclosure of interest in project -- Restrictions.

(1) A [~~commissioner~~] board member, officer, or employee of an authority, who has voluntarily acquired any of the following interests, shall disclose to the [~~commissioners~~] board members of the authority, as soon as the [~~person~~] individual has knowledge of the interest, the nature and extent of the interest:

(a) a present or future interest, direct or indirect, in a project;

(b) a present or future interest, direct or indirect, in a property included in or planned to be included in a project;

(c) a contract or proposed contract relating to a project; or

(d) any other transaction or agreement with the authority.

(2) The [~~commissioners~~] board members shall enter the particulars of the disclosure into the minutes of the authority.

(3) After a disclosure of interest, the [~~commissioner~~] board member, officer, or employee may participate in any discussions concerning proposed authority action on the property, contract, transaction, or agreement in which the [~~person~~] individual has an interest, but the [~~commissioner~~] board member, officer, or employee may not vote on any action proposed by the authority regarding that property, contract, transaction, or agreement.

(4) [~~Commissioners~~] Board members, officers, and employees of an authority are not "public officers" for purposes of Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.

Section 8. Section **17D-6-106**, which is renumbered from Section 35A-8-406 is renumbered and amended to read:

[~~35A-8-406~~] 17D-6-106 (Effective 05/05/27). Misconduct of board members -- Removal.

(1) A [~~commissioner~~] board member of an authority may be removed by the mayor or, in the case of an authority for a county, by the body that appointed the [~~commissioner~~] board member for inefficiency, neglect of duty, or misconduct in office.

(2) A [~~commissioner~~] board member may be removed only after a hearing and after having

been given a copy of the charges at least 10 days prior to the hearing and having an opportunity to be heard in person or by counsel.

(3) If a [~~commissioner~~] board member is removed, a record of the proceedings, together with the charges and findings, shall be filed in the office of the clerk.

Section 9. Section **17D-6-107**, which is renumbered from Section 35A-8-407 is renumbered and amended to read:

[~~35A-8-407~~] 17D-6-107 (Effective 05/05/27). Powers of housing authority.

(1) An authority has perpetual succession and all the powers necessary to carry out the purposes of this part.

(2) An authority may:

(a) sue and be sued;

(b) have a seal and alter the seal;

(c) make and execute contracts and other instruments necessary to the exercise of [~~its~~] the authority's powers;

(d) make, amend, and repeal bylaws and rules;

(e) within [~~its~~] the authority's area of operation, prepare, carry out, and operate projects and provide for the acquisition, construction, reconstruction, rehabilitation, improvement, extension, alteration or repair of any project;

(f) undertake and carry out studies and analyses of housing needs within [~~its~~] the authority's area of operation and ways of meeting those needs, including:

(i) data with respect to population and family groups and [~~its~~] the data distribution according to income groups[~~,~~] ;

(ii) the amount and quality of available housing, including accessible housing[~~, and its~~] ;

(iii) the distribution of the housing described in Subsection (2)(f)(ii), according to rentals and sales prices, employment, and wages; and

(iv) other factors affecting the local housing needs and meeting [~~these~~] the needs described in this Subsection (2)(f);

(g)(i) make the results of studies and analyses available to the public and the building, housing, and supply industries; and

(ii) engage in research and disseminate information on housing programs;

(h) utilize, contract with, act through, assist, and cooperate or deal with any person, agency, institution, or organization, public or private, for the provision of services, privileges, works, or facilities, or in connection with [~~its~~] the authority's projects;

(i) notwithstanding anything to the contrary contained in this part or in any other

provision of law:

(i) agree to any conditions attached to federal financial assistance relating to the determination of prevailing salaries or wages or payment of not less than prevailing salaries or wages or compliance with labor standards in the development or administration of projects;

(ii) include in any contract awarded or entered into in connection with a project stipulations requiring that the contractor and all subcontractors comply with requirements as to minimum salaries or wages and maximum hours of labor; and

(iii) comply with any conditions attached to the financial aid of the project;

(j) lease, rent, sell, or lease with the option to purchase any dwellings, lands, buildings, structures, or facilities embraced in a project;

(k) subject to the limitations contained in this part with respect to the rental or charges for dwellings in housing projects, establish and revise the rents or charges for the dwellings;

(l) own, hold, and improve real or personal property;

(m) purchase, lease, obtain options upon, acquire by gift, grant, bequest, devise, or otherwise any real or personal property or any interest in [~~it~~] the real or personal property;

(n) sell, lease, exchange, transfer, assign, pledge, or dispose of real or personal property or any interest in [~~it~~] the real or personal property;

(o) make loans for the provision of housing for occupancy by persons of medium and low income;

(p) make loans or grants for the development and construction of accessible housing;

(q) insure or provide for the insurance, in stock or mutual companies, of real or personal property or operations of the authority against any risks or hazards;

(r) procure or agree to the procurement of government insurance or guarantees of the payment of any bonds, in whole or in part, issued by the authority, including the power to pay premiums on the insurance;

(s) invest money held in reserves, sinking funds, or any funds not required for immediate disbursement in property or securities in which savings banks may legally invest money subject to [~~their~~] the bank's control;

(t) redeem [~~its~~] the authority's bonds at the redemption price established or purchase [~~its~~] bonds at less than redemption price, with all bonds that are redeemed or purchased to be canceled;

(u) within [~~its~~] the authority's area of operation, determine where blighted areas exist or where there is unsafe, insanitary, or overcrowded housing;

(v) make studies and recommendations relating to the problem of clearing, replanning, and reconstructing blighted areas, and the problem of eliminating unsafe, insanitary, or overcrowded housing and providing dwelling accommodations and maintaining a wholesome living environment for persons of medium and low income, and cooperate with any public body or the private sector in action taken in connection with those problems;

(w) acting through one or more [~~commissioners~~] board members or other [~~persons~~] individuals designated by the authority, conduct examinations and investigations and hear testimony and take proof under oath at public or private hearings on any matter material for [~~its~~] the authority's information;

(x) administer oaths, issue subpoenas requiring the attendance of witnesses or the production of books and papers, and issue commissions for the examination of witnesses outside the state who are unable to appear before the authority or are excused from attendance;

(y) make available to appropriate agencies, including those charged with the duty of abating or requiring the correction of nuisances or like conditions or of demolishing unsafe or insanitary structures within [~~its~~] the authority's area of operation, [~~its~~] the authority's findings and recommendations with regard to any building or property where conditions exist that are dangerous to the public health, morals, safety, or welfare; and

(z) exercise all or any part or combination of the powers granted under this part.

(3)(a) If there are two or more housing authorities established within a county of the first or second class, [~~then those~~] the housing authorities shall create a uniform online application for the housing choice voucher program with links to each of the housing authorities within the county.

(b) As used in Subsection (3)(a), "housing choice voucher program" means the federal government's housing assistance program administered by a housing authority, which enables low-income families, the elderly, and the disabled to secure decent, safe, and sanitary housing in the private market.

(4)(a) No provision of law [~~with respect to~~] regarding the acquisition, operation, or disposition of property by other public bodies is applicable to an authority unless the Legislature specifically states [~~that it is~~] otherwise.

(b) An authority, other than a housing authority described in Section [~~35A-8-403~~] 17D-6-103, shall comply with the provisions of Title 11, Chapter 1, Part 2, Disposal of Public Property.

Section 10. Section **17D-6-108**, which is renumbered from Section 35A-8-408 is renumbered and amended to read:

[~~35A-8-408~~] 17D-6-108 (Effective 05/05/27). Profit from projects prohibited -- Criteria for determining rentals and payments.

(1) To accomplish the public, governmental, and charitable purposes of this part, the Legislature declares that:

(a) an authority manage and operate the authority's housing projects in an efficient manner to enable each housing project to provide decent, safe, and sanitary dwelling accommodations for persons of medium and low income and fix the rentals or payments for these accommodations for persons of low income at low rates; and

(b) an authority may not be operated as a source of revenue to the city or county.

(2) An authority shall fix the rentals or payments for dwellings in the authority's projects at no higher rates than the authority finds necessary in order to produce revenues that, together with all other available money, revenues, income, and receipts of the authority from whatever sources derived, including federal financial assistance necessary to maintain the low-rent character of the projects, [~~is~~] are sufficient to:

(a) pay, as they become due, the principal and interest on the bonds of the authority;

(b) create and maintain reserves required to assure the payment of principal and interest as it becomes due on its bonds;

(c) meet the cost of, and provide for, maintaining and operating the projects, including necessary reserves and the cost of any insurance, and the administrative expenses of the authority; and

(d) make payments in lieu of taxes and, after payment in full of all obligations for which federal annual contributions are pledged, make repayments of federal and local contributions as it determines are consistent with the maintenance of the low-rent character of projects.

(3) Rentals or payments for dwellings shall be established and the projects administered, in so far as possible, to assure that any federal financial assistance required is strictly limited to amounts and periods necessary to maintain the low-rent character of the projects.

(4) Nothing in this section limits the amount an authority may charge for nondwelling

facilities.

(5) All income and revenue described in this section shall be used in the operation of the projects to aid in accomplishing the public, governmental, and charitable purposes of this part.

Section 11. Section **17D-6-109**, which is renumbered from Section 35A-8-409 is renumbered and amended to read:

[~~35A-8-409~~] 17D-6-109 (Effective 05/05/27). Eligibility requirements for occupants -- Rights of obligee on default of authority.

(1) An authority shall make rules establishing eligibility requirements consistent with the purposes and objectives of this part for admission to and continued occupancy in [~~its~~] the authority's projects.

(2) Nothing contained in this section or in [~~Section 35A-8-408 may be construed to limit~~] Section 17D-6-108 limits the power of an authority, with respect to a housing project, to vest in an obligee the right, in case of a default by the authority, to take possession or cause the appointment of a receiver free from the restrictions imposed by this section or [~~Section 35A-8-408~~] Section 17D-6-108.

Section 12. Section **17D-6-110**, which is renumbered from Section 35A-8-410 is renumbered and amended to read:

[~~35A-8-410~~] 17D-6-110 (Effective 05/05/27). Penalties for fraudulently obtaining or continuing to receive housing assistance benefits.

(1) [~~A person~~] An individual may not knowingly, by misrepresentation, impersonation, or other fraudulent means, make a false statement to housing authority personnel or, after being accepted as a recipient of housing authority benefits, fail to disclose to housing authority personnel any:

(a) change in household composition;

(b) employment change;

(c) change in marital status;

(d) receipt of any other monetary assistance;

(e) receipt of in-kind gifts; or

(f) other material fact or change in circumstances that would affect the determination of [~~that person's~~] the individual's eligibility to receive housing assistance benefits, or would affect the amount of benefits for which the [~~person~~] individual is eligible.

(2) [~~A person~~] An individual may not fail to disclose any of the information described in Subsection (1) for the purpose of obtaining or continuing to receive funds or other

housing assistance benefits to which the [~~person~~] individual is not entitled, or in an amount larger than that to which the[~~ person ~~] individual is entitled.

(3) [~~A person ~~] An individual who has duties relating to the administration of a housing authority program may not fraudulently misappropriate funds or other assistance with which the [~~person~~] individual has been entrusted, or of which the [~~person~~] individual has gained possession by virtue of the [~~person's~~] individual's position.

(4) [~~A person ~~] An individual may not knowingly:

(a) file or falsify a claim, report, or document required by state or federal law, or provider agreement, to obtain or attempt to obtain unauthorized housing assistance benefits under this part; or

(b) attempt to commit, or aid or abet the commission of, an act prohibited by this section.

(5) The punishment for violation of a provision of this section by a housing assistance recipient is determined by the cumulative value of the money or other benefits the [~~person~~] individual received from all instances of fraud committed by the [~~person~~] individual, and not by each separate instance of fraud.

(6) The punishment for the offenses of this section [~~are~~] is:

(a) a second degree felony if the value of the funds or other benefits received, misappropriated, claimed, or applied for, is equal to or exceeds $5,000;

(b) a third degree felony if the value of the funds or other benefits received, misappropriated, claimed, or applied for, is equal to or greater than $1,500 but less than $5,000;

(c) a class A misdemeanor if the value of the funds or other benefits received, misappropriated, claimed, or applied for, is equal to or greater than $500 but less than $1,500; or

(d) a class B misdemeanor if the value of the funds or other benefits received, misappropriated, claimed, or applied for, is less than $500.

Section 13. Section **17D-6-111**, which is renumbered from Section 35A-8-411 is renumbered and amended to read:

[~~35A-8-411~~] 17D-6-111 (Effective 05/05/27). Authorities may join or cooperate.

(1) Two or more authorities may cooperate with one another or jointly exercise any or all of [~~their~~] the powers of the authorities for the purpose of financing, issuing bonds and other obligations and giving security for [~~them~~] bonds and obligations, planning, undertaking, owning, constructing, operating, or contracting with respect to a housing project or projects located within the area of operation of any one or more of the authorities.

(2) [~~For this purpose, an~~] An authority may by resolution authorize a housing authority joining or cooperating with the authority to act on the authority's behalf.

Section 14. Section **17D-6-112**, which is renumbered from Section 35A-8-412 is renumbered and amended to read:

[~~35A-8-412~~] 17D-6-112 (Effective 05/05/27). Preference for elderly and persons with a disability.

(1) For the purpose of increasing the supply of low-rent housing and related facilities for medium and low-income elderly and medium and low-income persons with a disability, an authority may exercise any of [~~its~~] the authority's powers under this part in projects involving dwelling accommodations designed specifically for [~~these persons~~] the individuals described in this Subsection (1).

(2) For dwelling units in any projects suitable to the needs of the elderly or persons with a disability, special preference may be extended in admission to [~~those~~] suitable dwelling units to [~~these persons~~] the elderly or persons with a disability and who are of medium and low income.

Section 15. Section **17D-6-113**, which is renumbered from Section 35A-8-413 is renumbered and amended to read:

[~~35A-8-413~~] 17D-6-113 (Effective 05/05/27). Victims of major disaster.

(1)(a) Notwithstanding the provisions of this or any other law relating to rentals, preferences, or eligibility for admission or occupancy of dwellings in housing projects during the period an authority determines that there is an acute need for housing to assure the availability of dwellings for victims of a major disaster, the authority may undertake the development and administration of housing projects for the federal government.

(b) Dwellings in any housing project under the jurisdiction of the authority may be made available to victims of a major disaster.

(2) An authority may contract with the federal government or a public body for advance payment or reimbursement for the furnishing of housing to victims of a major disaster, including the furnishing of housing free of charge to needy disaster victims during any period covered by a determination of acute need by the authority.

Section 16. Section **17D-6-114**, which is renumbered from Section 35A-8-414 is renumbered and amended to read:

[~~35A-8-414~~] 17D-6-114 (Effective 05/05/27). Property and funds of authority declared public property -- Exemption from taxes -- Alternative agreement with public

body.

(1) The property and funds of an authority are declared to be public property used for essential public, governmental, and charitable purposes.

(2)(a) Subject to Subsections (2)(b) and (c), the property and authority are exempt from all taxes and special assessments of a public body.

(b) [~~This~~] The tax exemption described in Subsection (2)(a) does not apply to any portion of a project used for a profit-making enterprise.

(c) In taxing [~~these~~] the portions described in Subsection (2)(b), appropriate allowance shall be made for any expenditure by an authority for utilities or other public services [~~it~~] the authority provides to serve the property.

(3) In lieu of taxes on [~~its~~] an authority's exempt property, an authority may agree to make payments to a public body if the authority finds that making the payments is consistent with the maintenance of the low-rent character of housing projects and the achievement of the purposes of this[-] part.

Section 17. Section **17D-6-115**, which is renumbered from Section 35A-8-415 is renumbered and amended to read:

[~~35A-8-415~~] 17D-6-115 (Effective 05/05/27). Projects subject to local building regulations.

A project of an authority is subject to the planning, zoning, sanitary, and building laws, ordinances, and regulations applicable to the locality in which the project is situated.

Section 18. Section **17D-6-116**, which is renumbered from Section 35A-8-416 is renumbered and amended to read:

[~~35A-8-416~~] 17D-6-116 (Effective 05/05/27). Bonds authorized -- Payment -- Security -- Liability -- Purpose -- Exemption from taxes except corporate franchise tax.

(1) An authority may:

(a) issue bonds for any of [~~its~~] the authority's corporate purposes;

(b) issue refunding bonds for the purpose of paying or retiring bonds previously issued by [~~it~~] the authority;

(c) issue bonds on which the principal and interest are payable:

(i) exclusively from the income and revenues of the project financed with the proceeds of the bonds;

(ii) exclusively from the income and revenues of certain designated projects, whether [~~or not they~~] the designated projects are financed in whole or in part with the proceeds of the bonds; or

(iii) from [~~its~~] the authority's revenues generally.

(2) Bonds issued by the authority may be additionally secured by a pledge of any loan, grant, or contributions, in whole or in part, from the federal government or other source, or a pledge of any income or revenues of the authority.

(3) The members of an authority and a person executing the bonds are not liable personally on the bonds.

(4)(a) The bonds and other obligations of an authority are not a debt of the city, county, state, or a political subdivision, and do not constitute indebtedness for purposes of any constitutional or statutory debt limitation or restrictions.

(b) A bond or other obligation of an authority shall include a statement on the face of the bond or other obligation that explains that the bond or other obligation is not a debt of the city, county, state, or a political subdivision, and does not constitute indebtedness for purposes of any constitutional or statutory debt limitation or restrictions.

(5) The city, county, state, or political subdivision is not liable on the bonds or other obligations.

(6) [~~These~~] The bonds or obligations described in this section may not be payable out of funds or properties other than those of the authority.

(7) Bonds of an authority are declared to be issued for an essential public and governmental purpose and to be public instrumentalities and, together with interest and income, are exempt from all taxes, except the corporate franchise tax.

(8) The provisions of this part exempting from taxation the properties of an authority and [~~its~~] the authority's bonds and interests and income on [~~them~~] the bonds are part of the contract for the security of bonds and have the force of contract, by virtue of this part and without the necessity of this being restated in the bonds, between the bondholders, including all transferees of the bonds, on the one hand and an authority and the state on the other.

Section 19. Section **17D-6-117**, which is renumbered from Section 35A-8-417 is renumbered and amended to read:

[~~35A-8-417~~] 17D-6-117 (Effective 05/05/27). Bonds to be authorized by resolution -- Form -- Sale -- Negotiability -- Validity presumed.

(1) Bonds of an authority are authorized by resolution, may be issued in one or more series, and shall as provided by the resolution or [~~its~~]trust indenture:

(a) bear dates, including maturity dates;

(b) bear interest rates;

(c) be in denominations;

(d) be either coupon or registered;

(e) carry conversion or registration privileges;

(f) have rank or priority;

(g) be executed;

(h) be payable; and

(i) be subject to terms of redemption with or without premium.

(2)(a) The bonds may bear interest at a variable interest rate as provided by the resolution.

(b) The resolution may establish a method, formula, or index to determine the current interest rate on the bonds.

(3) In connection with the bonds, the authority may authorize and enter into agreements or other arrangements with financial, banking, and other institutions for:

(a) letters of credit;

(b) standby letters of credit;

(c) surety bonds;

(d) reimbursement agreements;

(e) remarketing agreements;

(f) indexing agreements;

(g) tender agent agreements; and

(h) other agreements with respect to:

(i) securing the bonds;

(ii) enhancing the marketability and creditworthiness of the bonds;

(iii) determining a variable interest rate on the bonds; and

(iv) the payment from any legally available source, including proceeds of the bonds, fees, charges, or other amounts coming due from the agreements.

(4) As provided by resolution, the bonds may be sold at a public or private sale at par value, in excess of par value, or below par value.

(5) If a member or an officer of an authority whose signature appears on a bond or coupon ceases to be a member or an officer before the delivery of the bond or coupon, the signature is valid and sufficient for all purposes.

(6) A bond issued under this part is fully negotiable.

(7) In a suit, action, or proceeding involving the validity or enforceability of a bond of an

authority or the security for [~~it~~] a bond, a bond reciting in substance that it has been issued by the authority to aid in financing a project is conclusively considered to have been issued for that purpose, and the project is conclusively considered to have been planned, located, and carried out in accordance with this part.

Section 20. Section **17D-6-118**, which is renumbered from Section 35A-8-418 is renumbered and amended to read:

[~~35A-8-418~~] 17D-6-118 (Effective 05/05/27). Bonds and other obligations -- Additional powers of authority.

In connection with the issuance of bonds or the incurring of obligations under leases and in order to secure the payment of bonds or obligations, an authority may:

(1) pledge all or a part of [~~its~~] the authority's gross or net rents, fees, or revenues to which [~~its~~] the authority's right currently exists or will accrue;

(2) mortgage all or a part of [~~its~~] the authority's real or personal property owned or acquired;

(3) covenant against pledging all or a part of [~~its~~] the authority's rents, fees, and revenues, or against mortgaging all or a part of [~~its~~] the authority's real or personal property to which [~~its~~] the authority's right or title then exists or will accrue, or against permitting or suffering any lien on the revenues or property;

(4) covenant with respect to limitations on [~~its~~] the authority's right to sell, lease, or otherwise dispose of any housing project and covenant as to what other, or additional debts or obligations may be incurred by [~~it~~] the authority;

(5) covenant as to bonds to be issued and as to the issuance of bonds in escrow or otherwise, and as to the use and disposition of the bond proceeds;

(6) provide for the replacement of lost, destroyed, or mutilated bonds;

(7) covenant against extending the time for the payment of [~~its~~] the authority's bonds or interest on [~~them~~] the bonds;

(8) covenant for the redemption of the bonds and provide the terms and conditions for [~~them~~] the bonds;

(9) covenant, subject to the limitations contained in this part as to the rents and fees to be charged in the operation of a housing project, the amount to be raised each year or other period of time by rents, fees, and other revenues, and as to the use and disposition of the revenues;

(10) authorize the creation of special funds for money held for construction or operating costs, debt service, reserves, or other purposes, and covenant as to the use and disposition of the money held in those funds;

(11) prescribe the procedure by which the terms of a contract with bondholders may be amended or abrogated, the proportion of outstanding bonds which must consent to the action, and the manner in which consent shall be given;

(12) covenant as to the use, maintenance, and replacement of any or all of [~~its~~] the authority's real or personal property, the insurance to be carried on [~~it~~] the real or personal property, and the use and disposition of insurance money;

(13) covenant as to the rights, liabilities, powers, and duties arising upon breach by [~~it~~] the authority of a covenant, condition, or obligation;

(14) covenant and prescribe as to events of default and terms and conditions upon which any or all of [~~its~~] the authority's bonds or obligations shall become or may be declared due before maturity, and as to the terms and conditions upon which such declaration and [~~its~~] any consequences may be waived;

(15) vest in an obligee of the authority, or a specified proportion of [~~them~~] an obligee of the authority, the right to enforce the payment of bonds or any covenants securing or relating to the bonds;

(16) vest an obligee with the right after default by the authority to take possession of and use, operate, and manage any project or any part of [~~it~~] a project or any funds connected with them, collect the rents and revenues arising from them, and dispose of them in accordance with the agreement with the authority;

(17) provide the powers and duties of an obligee and limit the obligee's liabilities;

(18) provide the terms and conditions upon which an obligee may enforce any covenant or rights securing or relating to the bonds;

(19) exercise all or any part or combination of the powers granted and make any covenants in addition to the covenants expressly authorized in this section;

(20) do any acts necessary, convenient, or desirable to secure [~~its~~] the authority's bonds; and

(21) make any covenants or do any acts calculated to make the bonds more marketable.

Section 21. Section **17D-6-119**, which is renumbered from Section 35A-8-419 is renumbered and amended to read:

[~~35A-8-419~~] 17D-6-119 (Effective 05/05/27). Issuance of bonds -- Other laws not to apply.

(1) This part constitutes full authority for the authorization and issuance of bonds.

(2) No other law for the authorization or issuance of obligations or the deposit of [~~their~~] bond proceeds that requires a bond election or in any way impedes or restricts the carrying out of the acts authorized to be done shall be [~~construed~~] determined as applying to any

proceedings taken or acts done under this part.

Section 22. Section **17D-6-120**, which is renumbered from Section 35A-8-420 is renumbered and amended to read:

[~~35A-8-420~~] 17D-6-120 (Effective 05/05/27). Rights of obligees of authority.

An obligee of an authority, in addition to all other rights conferred on the obligee subject to any contractual restrictions binding upon the obligee, may:

(1) compel an authority, [~~its~~] the authority's officers, agents, or employees to perform each term, provision, and covenant contained in a contract of the authority for the benefit of the obligee and to require the carrying out of all covenants and agreements of the authority and the fulfillment of all duties imposed upon [~~it~~] the authority by this part; and

(2) enjoin any acts or things that may be unlawful, or the violation of any of the rights of an obligee of the authority.

Section 23. Section **17D-6-121**, which is renumbered from Section 35A-8-421 is renumbered and amended to read:

[~~35A-8-421~~] 17D-6-121 (Effective 05/05/27). Obligees -- Additional rights conferred by authority.

(1) An authority may by resolution, trust indenture, mortgage, lease, or other contract, confer upon an obligee the right, in addition to all rights that may otherwise be conferred, upon default as defined in a resolution or instrument, by suit, action, or proceeding in a court of competent jurisdiction to:

(a) cause possession of a project, in whole or in part, to be surrendered to the obligee;

(b) obtain the appointment of a receiver of a project, in whole or in part, and of the rents and profits from the project; and

(c) require the authority and its officers, agents, and employees to account as if they were the trustees of an express trust.

(2) The receiver:

(a) may enter and take possession of the project or any part of [~~it~~] the project;

(b) may operate and maintain the project;

(c) may collect and receive all fees, rents, revenues, or other charges arising from the project;

(d) shall keep the money collected from the project in a separate account; and

(e) shall use the money in accordance with the obligations of the authority as the court directs.

Section 24. Section **17D-6-122**, which is renumbered from Section 35A-8-422 is renumbered

and amended to read:

[~~35A-8-422~~] 17D-6-122 (Effective 05/05/27). Property of authority exempt from levy and sale -- Obligees excepted -- Waiver.

(1)(a) Property, including money, acquired or held by an authority under this part shall be exempt from levy and sale by virtue of an execution.

(b) An execution or other judicial process may not issue against the property.

(c) A judgment against the authority is not a charge or lien upon the property.

(2) This section does not apply to or limit the right of an obligee to pursue a remedy for the enforcement of a pledge or lien given by the authority on [~~its~~]rents, fees, or revenues or the right of the federal government to pursue a remedy conferred upon it under this part.

(3) An authority may waive [~~its~~] the authority's exemption with respect to claims against a profit-making enterprise occupying a portion of a project if [~~that~~] the waiver does not affect or impair the rights of any obligee of the authority.

Section 25. Section **17D-6-123**, which is renumbered from Section 35A-8-423 is renumbered and amended to read:

[~~35A-8-423~~] 17D-6-123 (Effective 05/05/27). Financial assistance from federal government permitted.

(1) In addition to the powers conferred upon an authority by other provisions of this part, an authority may:

(a) borrow money or accept contributions, grants, or other financial assistance from the federal government in aid of a project or related activity concerning health, welfare, economic, educational, environmental, or related issues faced by persons of medium and low income;

(b) take over, lease, or manage a project or undertaking constructed or owned by the federal government; and

(c) comply with conditions and enter into contracts, covenants, mortgages, trust indentures, leases, or agreements considered necessary, convenient, or desirable to accomplish the purposes of Subsections (1)(a) and (b).

(2)(a) The purpose and intent of this part is to authorize an authority to do everything necessary or desirable to secure the financial aid or cooperation of the federal government in the provision of decent, safe, and sanitary dwellings and maintaining a wholesome living environment for persons of medium and low income.

(b) To accomplish the purpose of Subsection (2)(a) an authority may include in a contract for financial assistance with the federal government the provisions that the

federal government may require as conditions to the federal government's financial aid unless [~~those~~] the provisions are inconsistent with the purposes of this part.

Section 26. Section **17D-6-124**, which is renumbered from Section 35A-8-424 is renumbered and amended to read:

[~~35A-8-424~~] 17D-6-124 (Effective 05/05/27). Defaults -- Conveyance of title to federal government.

(1) In a contract with the federal government for annual contributions, the authority may obligate [~~itself~~] the authority to convey to the federal government possession of or title to the project upon the occurrence of a substantial default, as defined in the contract, with respect to the covenants and conditions to which the authority is subject.

(2) This obligation is specifically enforceable and does not constitute a mortgage, notwithstanding any other laws.

(3) In case of conveyance, the federal government may complete, operate, manage, lease, convey, or otherwise deal with the project and funds in accordance with the terms of the contract if the contract [~~by its~~] terms requires the federal government, as soon as practicable after [~~it~~] the federal government is satisfied that all defaults have been cured and that the project will be operated in accordance with the contract, to reconvey the project to the authority.

Section 27. Section **17D-6-125**, which is renumbered from Section 35A-8-425 is renumbered and amended to read:

[~~35A-8-425~~] 17D-6-125 (Effective 05/05/27). Powers of public body aiding in project.

(1) For the purpose of aiding and cooperating in the planning, undertaking, construction, or operation of projects located within [~~its~~] the public body's jurisdiction, a public body may, with or without consideration:

(a) dedicate, sell, convey, or lease any of [~~its~~] the public body's interest in property, or grant easements, licenses, or other rights or privileges to a housing authority or the federal government;

(b) cause parks, playgrounds, recreational, community, educational, water, sewer, or drainage facilities, or other works that [~~it~~] the public body is otherwise empowered to undertake to be furnished adjacent to or in connection with [~~these~~] the projects;

(c) furnish, dedicate, close, pave, install, grade, regrade, plan or replan streets, roads, roadways, alleys, sidewalks, or other places that [~~it~~] the public body is otherwise empowered to undertake;

(d) plan or replan, zone or rezone any parts of the public body, make exceptions from building regulations and ordinances, and make changes in [~~its~~] the public body's map;

(e) cause the same services to be furnished to a housing authority that the public body may furnish, and provide facilities and services, including feeding facilities and services for tenants, in connection with housing projects;

(f) enter into agreements with respect to the [~~exercise by the public body of its~~] public body's powers relating to the repair, improvement, condemnation, closing, or demolition of unsafe, insanitary, or unfit buildings;

(g) notwithstanding the provisions of any other law, use any money belonging to or within the control of the public body, including money derived from the sale or furnishing of property or facilities to a housing authority, in the purchase of the bonds or other obligations of a housing authority and exercise any related rights;

(h) do any and all things necessary or convenient to aid and cooperate in the planning, undertaking, construction, or operation of any projects;

(i) incur the entire expense of public improvements made by a public body in exercising the powers granted in this part; and

(j) enter into agreements, that may extend over any period notwithstanding any provision or rule of law to the contrary, with a housing authority respecting action to be taken by a public body under any of the powers granted by this part.

(2) If title to or possession of a project is held by a public governmental agency authorized by law to engage in the development or administration of low-rent housing or slum clearance projects, including an agency or instrumentality of the United States, the provisions of the agreements entered into under Subsection (1)(j) [~~inure~~] apply to the benefit of and may be enforced by [~~that~~] the public body or governmental agency.

(3) A sale, conveyance, lease, or agreement provided for in this section may be made by a public body without appraisal, public notice, advertisement, or public bidding, notwithstanding any other laws to the contrary.

Section 28. Section **17D-6-126**, which is renumbered from Section 35A-8-426 is renumbered and amended to read:

[~~35A-8-426~~] 17D-6-126 (Effective 05/05/27). Agreement by public body to accept payment from authority in lieu of taxes.

In connection with a project of a housing authority located wholly or partly within the area in which a public body is authorized to act, the public body may agree with the housing authority with respect to the payment by the authority of sums in lieu of taxes for any year or

period of years that are determined by the authority to be consistent with the maintenance of the low-rent character of housing projects or the achievement of the purposes of this part.

Section 29. Section **17D-6-127**, which is renumbered from Section 35A-8-427 is renumbered and amended to read:

[~~35A-8-427~~] 17D-6-127 (Effective 05/05/27). Public body may provide financial aid.

In addition to other aids provided, a public body may provide financial aid to a housing authority by:

(1) loan, donation, grant, contribution, and appropriation of money;

(2) abatement or remission of taxes;

(3) payments in lieu of taxes;

(4) other charges; or

(5) other means.

Section 30. Section **17D-6-128**, which is renumbered from Section 35A-8-428 is renumbered and amended to read:

[~~35A-8-428~~] 17D-6-128 (Effective 05/05/27). Investment in authority authorized.

(1) The state, public officers, political subdivisions, public bodies, banks, bankers, trust companies, savings banks and institutions, building and loan associations, savings and loan associations, investment companies, insurance companies, insurance associations, other persons carrying on a banking or insurance business, executors, administrators, guardians, trustees, and other fiduciaries may legally invest money or funds [~~belonging to them or within their control~~] owned by or in control of those entities or persons in any bonds or other obligations issued by a housing authority created under this part or issued by a public housing authority or agency in the United States, a United States [~~Territory~~] territory, the District of Columbia, Puerto Rico, Guam, or the Virgin Islands.

(2) [~~These~~] The bonds or other obligations described in Subsection (1) shall be secured by a pledge of annual contributions or other financial assistance to be paid by the United States government or any of [~~its~~] the United States agencies, or by an agreement between the United States government or any of [~~its~~] the United States government agencies and the public housing authority or agency in which the United States government or [~~its~~] the United States government agency agrees to lend to the public housing authority or agency, prior to the maturity of the bonds or other obligations, money in an amount which, together with any other money irrevocably committed to the payment of interest on the bonds or other obligations, will suffice to pay the principal of the bonds or other

obligations with interest to maturity.

(3) The money, under the terms of the agreement, is required to be used for [~~this purpose~~] the purposes described in this section, and the bonds and other obligations are authorized security for all public deposits and are fully negotiable in this state.

(4) Nothing contained in this section relieves a person, firm, or corporation from any duty of exercising reasonable care in selecting securities.

(5) The provisions of this section apply notwithstanding any restrictions on investments contained in other laws.

Section 31. Section **17D-6-129**, which is renumbered from Section 35A-8-429 is renumbered and amended to read:

[~~35A-8-429~~] 17D-6-129 (Effective 05/05/27). Annual report -- Budget -- Minutes.

(1) At least once a year, an authority shall file with the clerk, with a copy given to the governing body, a report containing:

(a) its activities for the preceding year;

(b) its approved annual budget; and

(c) recommendations for legislation or other action considered necessary to carry out the purposes of this part.

(2) An authority shall post electronically for public review its:

(a) annual approved budget; and

(b) minutes of all open meetings held by its board[~~of commissioners~~].

Section 32. Section **17D-6-130**, which is renumbered from Section 35A-8-430 is renumbered and amended to read:

[~~35A-8-430~~] 17D-6-130 (Effective 05/05/27). Provisions controlling -- Acts of governmental bodies deemed administrative.

(1) The provisions of this part are controlling, notwithstanding [~~anything to the contrary in any other~~] any other provision of law of this state, city charter, or local ordinance.

(2) An action of a city, county, or governing body in carrying out the purposes of this part, whether by resolution, ordinance, or otherwise, is considered administrative in character, and no public notice or publication is required with respect to that action.

Section 33. Section **26B-3-209** is amended to read:

26B-3-209 (Effective 05/05/27). Medicaid long-term support services housing coordinator.

(1) There is created within the Medicaid program a full-time-equivalent position of Medicaid long-term support services housing coordinator.

(2) The coordinator shall help Medicaid recipients receive long-term support services in a home or other community-based setting rather than in a nursing home or other institutional setting by:

(a) working with municipalities, counties, [~~the Division of Community Services within~~] the Department of Workforce Services, the Division of Housing and Community Development within the Governor's Office of Economic Development, and others to identify community-based settings available to recipients;

(b) working with the same entities to promote the development, construction, and availability of additional community-based settings;

(c) training Medicaid case managers and support coordinators on how to help Medicaid recipients move from an institutional setting to a community-based setting; and

(d) performing other related duties.

Section 34. Section **35A-1-202** is amended to read:

35A-1-202 (Effective 05/05/27) (Partially Repealed 07/01/29). Divisions -- Creation -- Duties -- Workforce Appeals Board, councils, Child Care Advisory Committee, and economic service areas.

(1) There is created within the department the following divisions:

(a) the Workforce Development Division to administer the development and implementation of employment assistance programs;

(b) the Workforce Research and Analysis Division;

(c) the Unemployment Insurance Division to administer Chapter 4, Employment Security Act;

(d) the Eligibility Services Division to administer public assistance eligibility;

(e) the Division of Adjudication to adjudicate claims or actions in accordance with this title;

[~~(f) the Division of Community Services, which is described in Sections 35A-8-201 and 35A-8-202;~~]

[~~(g)~~] (f) the Utah State Office of Rehabilitation, which is described in Section 35A-13-103;

[~~(h)~~] (g) the Office of Homeless Services, which is described in Section 35A-16-202;

[~~(i)~~] (h) the Office of Child Care, which is described in Sections 35A-3-202 and 35A-3-203; and

[~~(j)~~] (i) the Refugee Services Office, which is described in Chapter 3, Part 8, Refugee Services.

(2) In addition to the divisions created under Subsection (1), within the department are the following:

(a) the Workforce Appeals Board created in Section 35A-1-205;

(b) the State Workforce Development Board created in Section 35A-1-206;

(c) the Employment Advisory Council created in Section 35A-4-502; and

[~~(d) the Child Care Advisory Committee created in Section 35A-3-205; and~~]

[~~(e)~~] (d) the economic service areas created in accordance with Chapter 2, Economic Service Areas.

Section 35. Section **35A-1-206** is amended to read:

35A-1-206 (Effective 05/05/27). State Workforce Development Board -- Appointment -- Membership -- Terms of members -- Compensation.

(1) There is created within the department the State Workforce Development Board in accordance with the provisions of the Workforce Innovation and Opportunity Act, 29 U.S.C. [-]Sec. 3101 et seq.

(2) The board shall consist of the following members:

(a) the governor or the governor's designee;

(b) the executive director or the executive director's designee;

(c) the executive director of the Department of Health and Human Services or the executive director's designee;

(d) the director of the Utah State Office of Rehabilitation or the director's designee;

(e) the state superintendent of public instruction or the superintendent's designee;

(f) the commissioner of higher education or the commissioner's designee;

(g) the executive director of the Governor's Office of Economic Development or the executive director's designee;

(h) the executive director of the Department of Veterans and Military Affairs or the executive director's designee; and

(i) the following members appointed by the governor:

(i) 20 representatives of business in the state, selected among the following:

(A) owners of businesses, chief executive or operating officers of businesses, or other business executives or employers with policymaking or hiring authority;

(B) representatives of businesses, including small businesses, that provide employment opportunities that include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the state; and

(C) representatives of businesses appointed from among individuals nominated by

state business organizations or business trade associations;

(ii) six representatives of the workforce within the state, which:

(A) shall include at least two representatives of labor organizations who have been nominated by state labor federations;

(B) shall include at least one representative from a registered apprentice program;

(C) may include one or more representatives from a community-based organization that has demonstrated experience and expertise in addressing the employment, training, or educational needs of individuals with barriers to employment; and

(D) may include one or more representatives from an organization that has demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including organizations that serve out of school youth; and

(iii) two elected officials that represent a city or a county.

(3)(a) The governor shall appoint one of the appointed business representatives as chair of the board.

(b) The chair shall serve at the pleasure of the governor.

(4)(a) The governor shall ensure that members appointed to the board represent diverse geographic areas of the state, including urban, suburban, and rural areas.

(b) A member appointed by the governor shall serve a term of four years[~~ and may be reappointed to one additional term~~].

(c) A member shall continue to serve until the member's successor has been appointed and qualified.

(d) Except as provided in Subsection (4)(e), as terms of board members expire, the governor shall appoint each new member or reappointed member to a four-year term.

(e) Notwithstanding the requirements of Subsection (4)(d), the governor shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of board members are staggered so that approximately one half of the board is appointed every two years.

(f) When a vacancy occurs in the membership for any reason, the replacement shall be appointed for the unexpired term.

(g) The executive director shall terminate the term of any governor-appointed member of the board if the member leaves the position that qualified the member for the appointment.

(5) A majority of members constitutes a quorum for the transaction of business.

(6) A member of the board may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses as allowed in:

(a) Section 63A-3-106;

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

(c) rules made by the Division of Finance according to Sections 63A-3-106 and 63A-3-107.

(7) The department shall provide staff and administrative support to the board at the direction of the executive director.

(8) The board has the duties, responsibilities, and powers described in 29 U.S.C. Sec. [-] 3111, including:

(a) identifying opportunities to align initiatives in education, training, workforce development, and economic development;

(b) developing and implementing the state workforce services plan described in Section 35A-1-207;

(c) utilizing strategic partners to ensure the needs of industry are met, including the development of expanded strategies for partnerships for in-demand occupations and understanding and adapting to economic changes;

(d) developing strategies for staff training;

(e) developing and improving employment centers; and

(f) performing other responsibilities within the scope of workforce services as requested by:

(i) the Legislature;

(ii) the governor; or

(iii) the executive director.

Section 36. Section **35A-1-601**, which is renumbered from Section 35A-16-1001 is renumbered and amended to read:

Part 6. Homeless Services Provider Ombudsman

[~~35A-16-1001~~] 35A-1-601 (Effective 05/05/27) (Repealed 07/01/30). Homeless services provider ombudsman -- Definitions -- Creation -- Appointment -- Qualifications.

(1) As used in this part:

(a) "Client" means the same [~~at~~] as that term is defined in Section 35A-16-102.

(b) "Complainant" means a person who initiates a complaint with the ombudsman.

(c) "Complaint" means a complaint regarding an act or omission by a service provider

with respect to a particular client.

(d) "Office" means the Office of Homeless Services described in Chapter 16, Part 2, Office of Homeless Services.

(e) "Ombudsman" means the homeless services provider ombudsman appointed under this section.

(f) "Service provider" means the same as that term is defined in Section 35A-16-102.

(2)(a) There is created within the [~~office~~] department the position of homeless services provider ombudsman to investigate complaints made against service providers by or on behalf of individuals experiencing homelessness.

(b) The executive director of the department shall:

(i) appoint an ombudsman who has:

(A) recognized executive and administrative capacity; and

(B) experience in human welfare, and in state laws and policies governing vulnerable populations; and

(ii) select the ombudsman solely with regard to qualifications and fitness to discharge the duties of the ombudsman.

(c) The ombudsman shall:

(i) serve at the pleasure of the executive director of the department; and

(ii) devote full-time to the duties described in this part.

Section 37. Section **35A-1-602**, which is renumbered from Section 35A-16-1002 is renumbered and amended to read:

[~~35A-16-1002~~] 35A-1-602 (Effective 05/05/27) (Repealed 07/01/30). Homeless services provider ombudsman -- Powers and duties -- Reporting requirements.

(1) The ombudsman shall:

(a) provide training and information to public agencies, private entities, individuals, service providers, and other interested parties across the state regarding:

(i) the role and duties of the ombudsman;

(ii) the rights and privileges of an individual experiencing homelessness;

(iii) services available in the state to an individual experiencing homelessness; and

(iv) how to submit a complaint; and

(b) develop a website to provide the information described in this Subsection (1) in a form that is easily accessible.

(2) The ombudsman may:

(a) decline to investigate a complaint or continue an investigation of a complaint;

(b) conduct an investigation on the ombudsman's own initiative;

(c) conduct further investigation upon the request of the complainant; or

(d) recommend that a complainant pursue other available remedies before pursuing a complaint with the ombudsman.

(3)(a) A service provider shall display an ombudsman program information poster containing the information described in Subsection (1) in a location that is easily visible to all clients, volunteers, and staff members.

(b) The office is responsible for providing the posters, which shall include a phone number and a link to the website described in Subsection (1)(b).

(4) After the ombudsman receives a complaint, the ombudsman shall notify the complainant and the office:

(a) whether the ombudsman will investigate the complaint; and

(b) if the ombudsman decides not to investigate the complaint, the reason for the decision.

(5)(a) If the ombudsman decides to investigate a complaint, the ombudsman shall determine whether a service provider's act or omission with respect to a particular client:

(i) is contrary to state or federal law;

(ii) places a client's health or safety at risk;

(iii) is made without an adequate statement of reason; or

(iv) is based on irrelevant, immaterial, or erroneous grounds.

(b) If the ombudsman determines, after completing the investigation described in Subsection (5)(a), that a service provider's act or omission violates state or federal law, the ombudsman shall:

(i) prepare a written report of the findings and recommendations, as described in Subsection (6), if any, of each investigation;

(ii) provide a copy of the report to the [~~claimant~~] complainant; and

(iii) provide a copy of the report and recommendations, if any, to the office and the appropriate county or district attorney or the attorney general.

(6) The ombudsman may make recommendations to the office to consider:

(a) policies or procedures that may need to be addressed, modified, or canceled; or

(b) any other recommendations necessary to carry out the purposes of this part.

(7)(a) On or before October 1 of each year, the ombudsman shall provide a written report to the [~~office~~] department for inclusion in the [~~office's~~] department's annual

report described in [~~Section 35A-16-208~~] Section 35A-1-109.

(b) The written report shall include:

(i) the total number of complaints filed with the ombudsman;

(ii) the number of complaints the ombudsman investigated;

(iii) reoccurring themes among complaints, if any; and

(iv) any recommendations described in Subsection (6).

(8)(a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the [~~office~~] department shall make rules to implement this part.

(b) The rules described in Subsection (8)(a) shall include a maximum time within which the ombudsman is required to respond to and complete an investigation of a complaint under Subsections (4) and (5).

(9) Subsection (2)(d) does not prevent a complainant from making a complaint directly with the ombudsman before pursuing any other available remedies provided for in state or federal law.

Section 38. Section **35A-3-103** is amended to read:

35A-3-103 (Effective 05/05/27). Department responsibilities.

The department shall:

(1) administer public assistance programs assigned by the Legislature and the governor;

(2) determine eligibility for public assistance programs in accordance with the requirements of this chapter;

(3) cooperate with the federal government in the administration of public assistance programs;

(4) administer state employment services;

(5) provide for the compilation of necessary or desirable information, statistics, and reports;

(6) perform other duties and functions required by law;

(7) monitor the application of eligibility policy;

(8) develop personnel training programs for effective and efficient operation of the programs administered by the department;

(9) provide refugee resettlement services in accordance with Section 35A-3-803;

(10) provide child care assistance for children in accordance with Part 2, Office of Child Care;

(11) provide services that enable an applicant or recipient to qualify for affordable housing in cooperation with:

(a) the Utah Housing Corporation;

[~~(b) the Division of Community Services;~~]

[~~(c)~~] (b) the Division of Housing and Community Development within the Governor's Office of Economic Development; and

[~~(d)~~] (c) local housing authorities;

(12) administer the Medicaid Eligibility Quality Control function in accordance with 42 C.F.R. Sec. 431.812; and

(13) conduct non-clinical eligibility hearings and issue final decisions in adjudicative proceedings, including expedited appeals as defined in 42 C.F.R. Sec. 431.224, for medical assistance eligibility under:

(a) Title 26B, Chapter 3, Health Care - Administration and Assistance; or

(b) Title 26B, Chapter 3, Part 9, Utah Children's Health Insurance Program.

Section 39. Section **35A-3-209** is amended to read:

35A-3-209 (Effective 05/05/27). Award of child care subsidy services.

(1) As used in this section, "child care provider" means an entity that holds a license or certificate from the Department of Health and Human Services in accordance with Title 26B, Chapter 2, Part 4, Child Care Licensing.

[~~(2)(a) On or before June 30, 2023, the office shall award a full child care subsidy or grant for an income-eligible child.~~]

[~~(b) The office shall make the award described in Subsection (2)(a):~~]

[~~(i) in accordance with applicable federal law and regulation; and~~]

[~~(ii) subject to available funds.~~]

[~~(3)~~] (2)(a) [~~Beginning on July 1, 2023 and subject to Subsection (3)(b)~~] Subject to Subsection (2)(b), the office may award:

(i) a full child care subsidy or grant for:

(A) an income-eligible child whose family income is equal to or below 75% of state median income; or

(B) a child who has at least one parent or legal guardian working as a full-time employee of a child care provider; and

(ii) a progressively lower child care subsidy or grant for each tenth of a percentage point by which the income-eligible child's family income exceeds 75% of state median income up to 85% of state median income.

(b) The office shall make the award described in Subsection [~~(3)(a)~~] (2)(a):

(i) in accordance with applicable federal law and regulation; and

(ii) subject to available federal funds.

[~~(4)~~] (3)[~~(a) On or before June 30, 2023, and subject to Subsection (4)(b), the office shall determine the amount of a child care subsidy or grant based on the income-eligible child's enrollment in child care.~~]

[~~(b) To qualify for a child care subsidy or grant under Subsection (4)(a), an income-eligible child shall be enrolled in child care for a minimum of eight hours per month.~~]

[~~(c)~~] (a) [~~On or after July 1, 2023, and subject to Subsection (4)(d)~~] Subject to Subsection (3)(b), the office shall determine the amount of a child care subsidy or grant based on [~~the income-eligible child's attendance in child care~~] an eligible parent's or guardian's approved activities as determined by department rule.

[~~(d)~~] (b) To qualify for a child care subsidy or grant under Subsection [~~(4)(c)~~] (3)(a), an income-eligible child shall attend child care for a minimum of eight hours per month.

Section 40. Section **35A-3-302** is amended to read:

35A-3-302 (Effective 05/05/27). Eligibility requirements.

(1) There is created the "Family Employment Program" to provide cash assistance under this part.

(2)(a) The department shall submit a state plan to the Secretary of the United States Department of Health and Human Services to obtain funding under the federal Temporary Assistance for Needy Families Block Grant.

(b) The department shall make the state plan consistent with this part and federal law.

(c) If a discrepancy exists between a provision of the state plan and this part, this part supersedes the provision in the state plan.

(3) The services provided under this part are for both one-parent and two-parent families.

(4) To be eligible for cash assistance under this part, a family shall:

(a) have at least one minor dependent child; or

(b) have a parent who is in the third trimester of a pregnancy.

(5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department shall make rules for eligibility and the amount of cash assistance a family is eligible to receive under this part based on:

(a) family size;

(b) family income;

(c) income disregards;

(d) other relevant factors; and

(e) if the applicant has met the eligibility requirements under Subsections (5)(a) through

(d), the assessment and other requirements described in Sections 35A-3-304 and 35A-3-304.5.

(6) To determine eligibility, the department may not consider money on deposit in an [~~Individual Development Account~~] individual development account established under Section 35A-3-312.

(7) The department shall provide for an appeal of a determination of eligibility in accordance with Title 63G, Chapter 4, Administrative Procedures Act.

(8)(a) The department shall make a report to the [~~Social Services Appropriations~~] Economic and Community Development Appropriations Subcommittee on any proposed rule change made under Subsection (5) that would modify the:

(i) eligibility requirements for cash assistance; or

(ii) amount of cash assistance a family is eligible to receive.

(b) The department shall submit the report under Subsection (8)(a) prior to implementing the proposed rule change.

(c) The report under Subsection (8)(a) shall include:

(i) a description of the department's current practice or policy that it is proposing to change;

(ii) an explanation of why the department is proposing the change;

(iii) the effect of an increase or decrease in cash benefits on families; and

(iv) the fiscal impact of the proposed change.

(d) The department may use the Notice of Proposed Rule Amendment form filed with the Office of Administrative Rules as its report if the notice contains the information required under Subsection (8)(c).

(9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department shall make rules to ensure that:

(a) a recipient of assistance from the Family Employment Program:

(i) has adequate access to the assistance;

(ii) has the ability to use and withdraw assistance with minimal fees or surcharges, including the opportunity to obtain assistance with no fees or surcharges;

(iii) is provided information regarding fees and surcharges that may apply to assistance accessed through an electronic fund transaction; and

(iv) is provided information explaining the restrictions on accessing assistance described in Subsection (10); and

(b) information regarding fees and surcharges that may apply when accessing assistance

from the Family Employment Program through an electronic fund transaction is available to the public.

(10) An individual receiving assistance under this section may not access the assistance through an electronic benefit transfer, including through an automated teller machine or point-of-sale device, in an establishment in the state that:

(a) exclusively or primarily sells intoxicating liquor;

(b) allows gambling or gaming; or

(c) provides adult-oriented entertainment where performers disrobe or perform unclothed.

(11) An establishment described under Subsection (10)(a), (b), or (c) may not allow an individual to access the assistance under this section on the establishment's premises through an electronic benefit transfer, including through an automated teller machine or point-of-sale device.

(12) In accordance with federal requirements and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department shall make rules to prevent individuals from accessing assistance in a manner prohibited by Subsections (10) and (11), which rules may include enforcement provisions that impose sanctions that temporarily or permanently disqualify an individual from receiving assistance.

Section 41. Section **35A-3-309** is amended to read:

35A-3-309 (Effective 05/05/27). Information regarding home ownership.

(1) The department shall provide information and service coordination to assist an applicant in obtaining affordable housing.

(2) The information and services may include:

(a) information from the Utah Housing Corporation[~~, the Division of Community Services,~~] and the Division of Housing and Community Development within the Governor's Office of Economic Development regarding special housing programs, including programs for first-time home buyers and individuals with low and moderate incomes and the eligibility requirements for those programs;

(b) referrals to programs operated by volunteers from the real estate industry that assist applicants in obtaining affordable housing, including information on home ownership, down payments, closing costs, and credit requirements; and

(c) referrals to housing programs operated by municipalities, counties, local housing authorities, and nonprofit housing organizations that assist individuals in obtaining affordable housing, including first-time home ownership.

Section 42. Section **35A-3-606** is amended to read:

35A-3-606 (Effective 05/05/27). Docketing abstract of final administrative order -- Real property and personal property liens -- Effect of order -- Execution -- Payment of garnishment fees.

(1)(a) An abstract of a final administrative order may be docketed in the district court of any county in the state.

(b) The time of receipt of the abstract shall be noted by the clerk on the abstract and entered in the docket.

(2)(a) From the time the abstract is docketed in the judgment docket of a district court, any administrative judgment included in the order abstracted constitutes a lien upon the real property of the obligor situated in that county.

(b) Unless satisfied, the lien is for a period of eight years from the date the order is entered.

(3) The final administrative order fixing the liability of the obligor shall have the same effect as any other money judgment entered in a district court.

(4)(a) Except as provided under Subsection (4)(b), an attachment, garnishment, or execution on a judgment included in or accruing under an administrative order filed and docketed under this section shall be in the same manner and with the same effect as an attachment, garnishment, or execution on a judgment of a district court.

(b) A writ of garnishment on earnings shall continue to operate and require the garnishee to withhold the nonexempt portion of the earnings at each succeeding earnings disbursement interval until released in writing by the department or by court order.

(5)(a) Notwithstanding Subsections 78A-2-216(2) and (3), for an administrative order or writ of garnishment issued under this section:

(i) a garnishee may not deduct the amount of a garnishment fee described in Subsection 78A-2-216(1) from the amount to be sent to the department; and

(ii) the department shall pay the garnishment fee, if any, required under Subsection 78A-2-216(1) directly to the garnishee upon service of the administrative order or writ of garnishment.

(b) The garnishee shall accept payment of the garnishment fee described in Subsection (5)(a)(ii) as full satisfaction of the fee required under Subsection 78A-2-216(1).

[~~(5)~~] (6) The lien and enforcement remedies provided by this section are in addition to any other lien or remedy provided by law.

Section 43. Section **35A-4-305** is amended to read:

35A-4-305 (Effective 05/05/27). Collection of contributions -- Unpaid contributions to bear interest -- Offer to compromise -- Garnishment fee.

(1)(a) Contributions unpaid on the date on which the contributions are due and payable, as the division determines, shall bear interest at a rate the division determines by rule the division makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, from and after that date until the division receives payment plus accrued interest.

(b)(i) Contribution reports not made and filed by the date on which the contribution reports are due as the division determines are subject to a penalty the division determines by rule the division makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to be assessed and collected in the same manner as contributions due under this section.

(ii) If a report is filed after the required time and the division or the division's authorized representative determines that the failure to file was due to a reasonable cause and not to willful neglect, no penalty may be assessed.

(c)(i) If contributions are unpaid after 10 days from the date the division or the division's authorized representative mails or personally delivers a written demand for payment, there shall attach to the contribution, to be assessed and collected in the same manner as contributions due under this section, a penalty the division determines by rule the division makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(ii) A penalty may not attach if within 10 days after the mailing or personal delivery, arrangements for payment are made with the division, or the division's authorized representative, and payment is made in accordance with those arrangements.

(d) The division shall assess as a penalty a service charge, in addition to any other penalties that may apply, in an amount not to exceed the service charge imposed by Section 7-15-1 for dishonored instruments if:

(i) any amount due the division for contributions, interest, other penalties or benefit overpayments is paid by check, draft, order, or other instrument; and

(ii) the instrument is dishonored or not paid by the institution against which the instrument is drawn.

(e) Except for benefit overpayments under Subsection 35A-4-405(5), benefit overpayments, contributions, interest, penalties, and assessed costs, uncollected three years after becoming due, may be charged as uncollectible and removed from the

records of the division if:

(i) no assets belonging to the liable person and subject to attachment are found; and

(ii) in the opinion of the division there is no likelihood of collection at a future date.

(f) The division shall deposit interest and penalties collected in accordance with this section into the Workforce Initiatives Fund created in Section 35A-4-506.

(g) The division may bring an action to collect a sum due under this chapter subject to Title 78B, Chapter 2, Statutes of Limitations.

(2)(a) If an employer fails to file a report when the division prescribes for the purpose of determining the amount of the employer's contribution due under this chapter, or if the report when filed is incorrect or insufficient or is not satisfactory to the division, the division may determine the amount of wages paid for employment during the period or periods with respect to which the reports were or should have been made and the amount of contribution due from the employer on the basis of any information the division may obtain.

(b) The division shall give written notice of the determination to the employer.

(c) The determination is considered correct unless:

(i) the employer, within 10 days after mailing or personal delivery of notice of the determination, applies to the division for a review of the determination as provided in Section 35A-4-508; or

(ii) the division or the division's authorized representative reviews the determination.

(d) The amount of contribution determined under Subsection (2)(a) is subject to penalties and interest as provided in Subsection (1).

(e) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division shall make rules making a penalty for an employer who fails to file a report or files an incorrect report due to the employer's misclassification of an employee, as defined in Section 34-47-102.

(3)(a) If, after due notice, an employer defaults in the payment of contributions, interest, or penalties on the contributions, or a claimant defaults in a repayment of benefit overpayments and penalties on the overpayments, the amount due shall be collectible by civil action in the name of the division, and the employer adjudged in default shall pay the costs of the action.

(b) Civil actions brought under this section to collect contributions, interest, or penalties from an employer, or benefit overpayments and penalties from a claimant shall be:

(i) heard by the court at the earliest possible date; and

(ii) entitled to preference upon the calendar of the court over all other civil actions except:

(A) petitions for judicial review under this chapter; and

(B) cases arising under the workers' compensation law of this state.

(c)(i)(A) To collect contributions, interest, or penalties, or benefit overpayments and penalties due from employers or claimants located outside Utah, the division may employ private collectors providing debt collection services outside Utah.

(B) Accounts may be placed with private collectors only after the employer or claimant has been given a final notice that the division intends to place the account with a private collector for further collection action.

(C) The notice shall advise the employer or claimant of the employer's or claimant's rights under this chapter and the applicable rules of the department.

(ii)(A) A private collector may receive as compensation up to 25% of the lesser of the amount collected or the amount due, plus the costs and fees of any civil action or postjudgment remedy instituted by the private collector with the approval of the division.

(B) The employer or claimant shall be liable to pay the compensation of the collector, costs, and fees in addition to the original amount due.

(iii) A private collector is subject to the federal Fair Debt Collection Practices Act, 15 U.S.C. Sec. 1692 et seq.

(iv)(A) A private collector may not maintain a civil action without specific prior written approval from the division.

(B) When division approval is given for civil action against an employer or claimant, the division may cooperate with the private collector to effect the civil action.

(d)(i) Notwithstanding Section 35A-4-312, the division may disclose the contribution, interest, penalties or benefit overpayments and penalties, costs due, the name of the employer or claimant, and the employer's or claimant's address and telephone number when any collection matter is referred to a private collector under Subsection (3)(c).

(ii) A private collector is subject to the confidentiality requirements and penalty provisions provided in Sections 35A-4-312 and [-]76-8-1304, except to the extent disclosure is necessary in a civil action to enforce collection of the amounts due.

(e) An action taken by the division under this section may not be construed to be an election to forego other collection procedures by the division.

(4)(a) In the event of a distribution of an employer's assets under an order of a court under the laws of Utah, including a receivership, assignment for benefits of creditors, adjudicated insolvency, composition, or similar proceedings, contributions then or thereafter due shall be paid in full prior to all other claims except taxes and claims for wages of not more than $400 to each claimant, earned within five months of the commencement of the proceeding.

(b) If an employer commences a proceeding in the Federal Bankruptcy Court under a chapter of 11 U.S.C. 101 et seq., as amended by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, contributions, interest, and penalties then or thereafter due shall be entitled to the priority provided for taxes, interest, and penalties in the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005.

(5)(a) In addition and as an alternative to any other remedy this chapter provides, and provided that no appeal or other proceeding for review this chapter provides is pending and the time for taking it has expired, the division may issue a warrant in duplicate, under the division's official seal, directed to the sheriff of any county of the state, commanding the sheriff to levy upon and sell the real and personal property of a delinquent employer or claimant found within the sheriff's county for the payment of the contributions due, with the added penalties, interest, or benefit overpayment and penalties, and costs, and to return the warrant to the division and pay into the fund the money collected by virtue of the warrant by a time to be specified in the warrant, not more than 60 days from the date of the warrant.

(b)(i) Immediately upon receipt of the warrant in duplicate, the sheriff shall file the duplicate with the clerk of the district court in the sheriff's county.

(ii) The clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the delinquent employer or claimant mentioned in the warrant, and in appropriate columns the amount of the contribution, penalties, interest, or benefit overpayment and penalties, and costs, for which the warrant is issued and the date when the duplicate is filed.

(c) The amount of the docketed warrant shall:

(i) have the force and effect of an execution against all personal property of the delinquent employer; and

(ii) become a lien upon the real property of the delinquent employer or claimant in

the same manner and to the same extent as a judgment duly rendered by a district court and docketed in the office of the clerk.

(d) After docketing, the sheriff shall:

(i) proceed in the same manner as is prescribed by law with respect to execution issued against property upon judgments of a court of record; and

(ii) be entitled to the same fees for the sheriff's services in executing the warrant, to be collected in the same manner.

(6)(a) Contributions this chapter imposes are a lien upon the property of an employer liable for the contribution required to be collected under this section who shall sell out the employer's business or stock of goods or shall quit business, if the employer fails to make a final report and payment on the date after the date of selling or quitting business on which the contributions are due and payable as prescribed by rule.

(b)(i) An employer's successor, successors, or assigns, if any, are required to withhold sufficient of the purchase money to cover the amount of the contributions, interest, and penalties due and payable until the former owner produces a receipt from the division showing that the contributions, interest, and penalties have been paid or a certificate stating that no amount is due.

(ii) If the purchaser of a business or stock of goods fails to withhold sufficient purchase money, the purchaser is personally liable for the payment of the amount of the contributions required to be paid by the former owner, interest and penalties accrued and unpaid by the former owner, owners, or assignors.

(7)(a) If an employer is delinquent in the payment of a contribution, the division may give notice of the amount of the delinquency by registered mail to all persons having in their possession or under their control, any credits or other personal property belonging to the employer, or owing any debts to the employer at the time of the receipt by them of the notice.

(b) A person notified under Subsection (7)(a) shall neither transfer nor make any other disposition of the credits, other personal property, or debts until:

(i) the division has consented to a transfer or disposition; or

(ii) 20 days after the receipt of the notice.

(c) All persons notified under Subsection (7)(a) shall, within five days after receipt of the notice, advise the division of credits, other personal property, or other debts in their possession, under their control or owing by them, as the case may be.

(8)(a)(i) Each employer shall furnish the division necessary information for the proper administration of this chapter and shall include wage information for each employee, for each calendar quarter.

(ii) The information shall be furnished at a time, in the form and manner, and to those individuals as the department may require by rule the department makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(iii) The division may require an employer to post a bond for failure to comply with the rules required by Subsection (8)(a)(i).

(b)(i) Each employer shall furnish each individual worker who is separated that information as the department may by rule require, and shall furnish within 48 hours of the receipt of a request from the division a report of the earnings of any individual during the individual's base-period.

(ii) The report shall be on a form prescribed by the division and contain all information prescribed by the division.

(c)(i) For each failure by an employer to conform to this Subsection (8) the division shall, unless good cause is shown, assess a penalty that the division determines by rule the division makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(ii) The penalty is to be collected in the same manner as contributions due under this chapter.

(9)(a)(i) An employer liable for payments in lieu of contributions shall file Reimbursable Employment and Wage Reports.

(ii) The reports are due on the last day of the month that follows the end of each calendar quarter unless the division, after giving notice, changes the due date.

(iii) A report postmarked on or before the due date is considered timely.

(b)(i) Unless the employer can show good cause, the division shall assess a penalty that the division determines by rule the division makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, against an employer who does not file Reimbursable Employment and Wage Reports within the time limits set out in Subsection (9)(a) if the filing was not more than 15 days late.

(ii) The division shall assess and collect the penalties referred to in this Subsection (9)(b) in the same manner as [~~prescribed~~] provided for in Sections 35A-4-309 and 35A-4-311.

(10) If a person liable to pay a contribution or benefit overpayment that this chapter

imposes neglects or refuses to pay the contribution or benefit overpayment after demand, the amount, including any interest, additional amount, addition to contributions, or assessable penalty, together with any additional accruable costs, shall be a lien in favor of the division upon all property and rights to property, whether real or personal belonging to the person.

(11)(a) The lien imposed by Subsection (10) arises at the time the assessment, as defined in the department rules, is made and continues until the liability for the amount assessed, or a judgment against the taxpayer arising out of the liability, is satisfied.

(b)(i) The lien imposed by Subsection (10) is not valid as against a purchaser, holder of a security interest, mechanics' lien holder, or judgment lien creditor until the division files a warrant with the clerk of the district court.

(ii) For the purposes of this Subsection (11)(b):

(A) "Judgment lien creditor" means a person who obtains a valid judgment of a court of record for recovery of specific property or a sum certain of money, and who in the case of a recovery of money, has a perfected lien under the judgment on the property involved. A judgment lien does not include inchoate liens such as attachment or garnishment until the inchoate lien ripens into a judgment. A judgment lien does not include the determination or assessment of a quasi-judicial authority, such as a state or federal taxing authority.

(B) "Mechanics' lien holder" means any person who has a lien on real property, or on the proceeds of a contract relating to real property, for services, labor, or materials furnished in connection with the construction or improvement of the property. A person has a lien on the earliest date the lien becomes valid against subsequent purchasers without actual notice, but not before the person begins to furnish the services, labor, or materials.

(C) "Person" means:

(I) an individual;

(II) a trust;

(III) an estate;

(IV) a partnership;

(V) an association;

(VI) a company;

(VII) a limited liability company;

(VIII) a limited liability partnership; or

(IX) a corporation.

(D) "Purchaser" means a person who, for adequate and full consideration in money or money's worth, acquires an interest, other than a lien or security interest, in property which is valid under state law against subsequent purchasers without actual notice.

(E) "Security interest" means any interest in property acquired by contract for the purpose of securing payment or performance of an obligation or indemnifying against loss or liability. A security interest exists at any time:

(I) the property is in existence and the interest has become protected under the law against a subsequent judgment lien arising out of an unsecured obligation; and

(II) to the extent that, at that time, the holder has parted with money or money's worth.

(12)(a) Except in cases involving a violation of unemployment compensation provisions under Sections 76-8-1301, 76-8-1302, 76-8-1303, 76-8-1304, Subsection 35A-4-304(5), or Subsection 35A-4-405(5), and at the discretion of the division, the division may accept an offer in compromise from an employer or claimant to reduce past due debt arising from contributions or benefit overpayments imposed under this chapter.

(b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division shall make rules for allowing an offer in compromise provided under Subsection (12)(a).

(13)(a) Notwithstanding Subsections 78A-2-216(2) and (3), for a writ of garnishment arising from a lien issued under this section:

(i) a garnishee may not deduct the amount of a garnishment fee described in Subsection 78A-2-216(1) from the amount to be sent to the department; and

(ii) the department shall pay the garnishment fee, if any, required under Subsection 78A-2-216(1) directly to the garnishee upon service of the writ of garnishment.

(b) The garnishee shall accept payment of the garnishment fee described in Subsection (13)(a)(ii) as full satisfaction of the fee required under Subsection 78A-2-216(1).

Section 44. Section **35A-4-307** is amended to read:

35A-4-307 (Effective 05/05/27). Social costs -- Relief of charges.

(1) Social costs consist of the following benefit and administrative costs:

(a) Benefit costs of an individual will not be charged to a base-period employer and are

considered social costs if the individual's separation from that employer occurred under the following circumstances:

(i) the individual was discharged by the employer or voluntarily quit employment with the employer for disqualifying reasons, but subsequently requalified for benefits and actually received benefits;

(ii) the individual received benefits following a quit which was not attributable to the employer;

(iii) the individual received benefits following a discharge for nonperformance due to medical reasons;

(iv) the individual received benefits while attending the first week of mandatory apprenticeship training; or

(v) the individual received benefits after quitting voluntarily to accompany or follow a spouse who is a member of the United States armed forces as described in Subsection 35A-4-405(1)(e).

(b) [~~Social costs are benefit~~] Benefit costs that are or have been charged to an employer who has terminated coverage and is no longer liable for contributions, less the amount of contributions paid by the employer during the same time period.

(c) The difference between the benefit charges of all employers whose benefit ratio exceeds the maximum overall contribution rate and the amount determined by multiplying the taxable payroll of the same employers by the maximum overall contribution rate is a social cost.

(d) Benefit costs attributable to a concurrent base-period employer will not be charged to that employer if the individual's customary hours of work for that employer have not been reduced.

(e) Benefit costs incurred during the course of division-approved training will not be charged to base-period employers.

(f) Benefit costs will not be charged to employers if the costs are attributable to:

(i) the state's share of extended benefits;

(ii) uncollectible benefit overpayments; or

(iii) the proportion of benefit costs of combined wage claims that are chargeable to Utah employers and are insufficient when separately considered for a monetary eligible claim under Utah law and which have been transferred to a paying state.

(g) Benefit costs that are not charged to an employer and not described in this Subsection (1) are also social costs.

(h) Administration costs:

(i) to audit or investigate a misclassification of an employee, as defined in Section 34-47-102; or

(ii) for programs implemented by the department that reinvest in the workforce are also social costs.

(2) Subsection (1) applies only to contributing employers and not to employers that have elected to finance the payment of benefits in accordance with Section 35A-4-309 or 35A-4-311.

Section 45. Section **35A-7-106** is amended to read:

35A-7-106 (Effective 05/05/27). Penalties for failure to report.

(1) An employer who fails to timely report the hiring or rehiring of an employee as required by this chapter is subject to a civil penalty [~~of:~~] as determined by department rules.

[~~(a) $25 for each such failure; or~~]

[~~(b) $500 if the failure to report is intentional and is the result of an agreement between the employer and the employee to not supply the required information, or to supply false or incomplete information.~~]

(2) The department may increase the civil penalty described in Subsection (1) if the employer intentionally fails to report the hiring or rehiring of an employee because the employer and the employee agree:

(a) to not provide the information required under this chapter; or

(b) to supply false or incomplete information.

(3) The department may assess the penalty by following the procedures and requirements of Title 63G, Chapter 4, Administrative Procedures Act.

(4) The department shall collect any unpaid civil penalty in the same manner as provided for other penalties under Subsections 35A-4-305(3) and (5).

Section 46. Section **35A-13-303** is amended to read:

Part 3. State Rehabilitation Advisory Council

35A-13-303 (Effective 05/05/27) (Repealed 07/01/34). State Rehabilitation Advisory Council.

(1) The executive director shall appoint a state rehabilitation advisory council to advise the office and the department [-]concerning the needs of individuals with disabilities and the provision of vocational rehabilitation services.

(2) A majority of the membership of the advisory council shall consist of individuals with disabilities.

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

(a) Section 63A-3-106;

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

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

Section 47. Section **35A-16-208** is amended to read:

35A-16-208 (Effective 05/05/27). Reporting requirements -- Outcome measures.

(1)(a) The office shall report, for the state and for each local homeless council:

(i) the state's year-to-date progress toward reaching a functional zero level of homelessness for each type of homelessness and subpopulation;

(ii) the number of individuals who are experiencing homelessness for the first time plus the number of individuals who are returning to homelessness minus the number of individuals who are exiting homelessness; and

(iii) the progress, by project type, on each goal established in accordance with Subsection (3)[~~; and~~] .

[~~(iv) the data provided by the homeless services provider ombudsman as described in Section 35A-16-1002.~~]

(b) The reports described in this Subsection (1) shall contain aggregated, de-identified information.

(2) The office shall report the data described in Subsection (1):

(a) in the annual report required by Section 35A-16-203; and

(b) on a data dashboard for the public with specific additional data points recommended by the board.

(3) The board and the local homeless councils shall jointly establish quarterly goals for each project type.

Section 48. Section **35A-16-301** is amended to read:

35A-16-301 (Effective 05/05/27). Creation of Pamela Atkinson Homeless Account.

(1) There is created a restricted account within the General Fund known as the "Pamela Atkinson Homeless Account."

(2) Private contributions received under this section and Section 59-10-1306 shall be deposited into the restricted account to be used only for programs described in this chapter.

(3) Money shall be appropriated from the restricted account to the board in accordance with Title 63J, Chapter 1, Budgetary Procedures Act.

(4) The board may accept transfers, grants, gifts, bequests, or money made available from any source to implement this part.

(5) Appropriations made in accordance with this section are nonlapsing in accordance with Section 63J-1-602.1.

Section 49. Section **35A-16-303** is amended to read:

35A-16-303 (Effective 05/05/27). Homeless to Housing Reform Restricted Account.

(1) There is created a restricted account within the General Fund known as the Homeless to Housing Reform Restricted Account.

(2) The restricted account shall be administered by the office for the purposes described in Section 35A-16-302.

(3) The state treasurer shall invest the money in the restricted account according to the procedures and requirements of Title 51, Chapter 7, State Money Management Act, except that interest and other earnings derived from the restricted account shall be deposited into the restricted account.

(4) The restricted account shall be funded by:

(a) appropriations made to the account by the Legislature; and

(b) private donations, grants, gifts, bequests, or money made available from any other source to implement this section and Section 35A-16-302.

(5) Subject to appropriation, the coordinator shall use restricted account money as described in Section 35A-16-302.

(6) Appropriations made in accordance with this section are nonlapsing in accordance with Section 63J-1-602.1.

Section 50. Section **35A-18-101**, which is renumbered from Section 35A-8-1002 is renumbered and amended to read:

CHAPTER 18. Community Services Programs

Part 1. State Community Services Act

[~~35A-8-1002~~] 35A-18-101 (Effective 05/05/27). Definitions.

As used in this part:

(1) "Community action agency" means a local subdivision of the state, a combination of political subdivisions, a separate public agency, or a private nonprofit agency, which:

(a) has the authority under [~~its~~] the community action agency's applicable charter or laws to receive funds to support community action activities and other appropriate measures designed to identify and deal with the causes of poverty in the state; and

(b) is designated as a community action agency by federal law, federal regulations, or the governor.

(2) "Community action program budget" means state funds, federal block grants, and federal categorical grants that are received by the state for community action activities.

(3) "Community action statewide organization" means community action programs, organized on a statewide basis, to enhance the capability of community action agencies.

(4) "Community Services Block Grant" means the Federal Community Services Block Grant Act, 42 U.S.C. Sec. 9901 et seq., and any corresponding federal regulations.

(5) "Local share" means cash or in-kind goods and services donated to a community action agency to carry out its responsibilities.

[~~(6) "Low-income person" means a person who is a member of a household with a gross annual income equal to or less than 125% of the poverty standard accepted by the federal agency designated to establish poverty guidelines.~~]

[~~(7)~~] (6) "Office" means the State Community Services Office created in Section [~~35A-8-1003~~] 35A-18-102.

[~~(8)~~] (7) "Service area" means the geographical area within the jurisdiction of a community action agency or a community action statewide organization.

Section 51. Section **35A-18-102**, which is renumbered from Section 35A-8-1003 is renumbered and amended to read:

[~~35A-8-1003~~] 35A-18-102 (Effective 05/05/27). State Community Services Office created -- Purpose.

(1) There is created within the [~~Division of Community Services~~] department the State Community Services Office.

(2) The office shall strengthen communities by reducing poverty and improving the quality of life for low-income [~~persons~~] individuals in this state.

Section 52. Section **35A-18-103**, which is renumbered from Section 35A-8-1004 is renumbered and amended to read:

[~~35A-8-1004~~] 35A-18-103 (Effective 05/05/27). Duties of office.

The office shall:

(1) coordinate state activities designed to reduce poverty;

(2) encourage entities in the private sector to participate in efforts to [~~ameliorate~~] alleviate

poverty in the community;

(3) cooperate with agencies of local, state, and the federal government in reducing poverty and implementing community, social, and economic programs;

(4) receive and expend funds for the purposes [~~outlined~~] described in this part;

(5) enter into contracts with and award grants to public and private nonprofit agencies and organizations for the purposes described in this part;

(6) develop a state plan based on needs identified by community action agencies and community action statewide organizations;

(7) designate community action agencies to receive funds through the Community Services Block Grant program;

(8) fund community action agencies and community action statewide organizations;

(9) make rules in [~~conjunction~~] cooperation with the [~~division~~] department in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to carry out the purposes of this part;

(10) provide assistance to local governments or private organizations for the purpose of establishing and operating a community action agency;

(11) provide technical assistance to community action agencies to improve program planning, program development, administration, and the mobilization of public and private resources;

(12) convene public meetings that provide citizens the opportunity to comment on public policies and programs to reduce poverty;

(13) advise the governor and Legislature of the nature and extent of poverty in the state and make recommendations concerning changes in state and federal policies and programs;

(14) encourage Utah's nonprofit humanitarian assistance agencies serving low-income [~~persons~~] individuals by facilitating, coordinating, training, and providing technical assistance to address the needs of Utah's low-income [~~persons~~] individuals by enhancing management, improving service and program delivery, facilitating partnerships, and preserving flexibility and local initiative;

(15) develop and implement management goals that [~~fulfill~~] meet the Community Services Block Grant mission, state requirements, and the mandates of federal legislation;

(16) prepare a Community Services Block Grant plan that contains provisions describing how the state will carry out the assurances of the Community Services Block Grant Act;

(17) act as the state agency responsible for the evaluation and improvement of emergency food assistance services in the state;

(18) monitor the impact of social policies on the emergency food network;

(19) provide training and technical assistance to grantees to assist[~~ their~~] the grantees in:

(a) program development and implementation;

(b) compliance with state and federal regulations; and

(c) reporting and management information systems;

(20) make the distributions required by Section [~~35A-8-1009~~] 35A-18-108; and

(21) administer other programs to alleviate poverty that are assigned to the office.

Section 53. Section **35A-18-104**, which is renumbered from Section 35A-8-1005 is renumbered and amended to read:

[~~35A-8-1005~~] 35A-18-104 (Effective 05/05/27). Distribution of Community Services Block Grant funds.

Community Services Block Grant funds received by the office shall be distributed as follows:

(1) 90% to community action agencies;

(2) 5% to:

(a) organizations with a statewide focus to accomplish specific objectives that complement the Community Services Block Grant poverty programs;

(b) provide training and technical assistance for grantees of Community Services Block Grant funds; or

(c) supplement anti-poverty projects; and

(3) 5% to reimburse costs incurred by the office in administration of this part.

Section 54. Section **35A-18-105**, which is renumbered from Section 35A-8-1006 is renumbered and amended to read:

[~~35A-8-1006~~] 35A-18-105 (Effective 05/05/27). Evaluations -- Reports.

(1) The office shall periodically evaluate grantees of Community Services Block Grant funds as established by rule by the [~~division~~] department in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(2) A grantee of Community Services Block Grant funds shall submit to the office a year-end report, covering a reporting period consistent with the federal fiscal year, which provides an account of the grantee's programs operated with or supported by Community Services Block Grant funds, including:

(a) the types of programs operated by the grantee;

(b) the outcome of each program;

(c) the number of [~~persons~~] individuals served by each program;

(d) the number of times service was given to an individual by each program; and

(e) an accounting of the Community Services Block Grant funds expended by the grantee.

(3) The office shall report annually to the appropriate legislative appropriations subcommittee on the distribution and expenditure of Community Services Block Grant funds.

Section 55. Section **35A-18-106**, which is renumbered from Section 35A-8-1007 is renumbered and amended to read:

[~~35A-8-1007~~] 35A-18-106 (Effective 05/05/27). Program development by grantees.

Grantees of Community Services Block Grant funds shall develop specific programs and goals, consistent with the Community Services Block Grant Act, designed to provide the most effective solutions to the problems of poverty identified in [~~their~~] the grantee's communities within the constraints of available funding, including projects related to:

(1) employment;

(2) education;

(3) income management;

(4) housing;

(5) emergency assistance;

(6) nutrition;

(7) linkages and coordination with other programs;

(8) health; and

(9) self-sufficiency.

Section 56. Section **35A-18-107**, which is renumbered from Section 35A-8-1008 is renumbered and amended to read:

[~~35A-8-1008~~] 35A-18-107 (Effective 05/05/27). Recognition of community action agencies.

The office may:

(1) recognize eligible organizations as community action agencies;

(2) withdraw the recognition or terminate funding of a designated community action agency for cause, as established by rule made by the [~~division~~] department in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act; and

(3) change the boundaries and the number of recognized community action agencies, provided that the governing board of each affected community action agency concurs in

the action.

Section 57. Section **35A-18-108**, which is renumbered from Section 35A-8-1009 is renumbered and amended to read:

[~~35A-8-1009~~] 35A-18-108 (Effective 05/05/27). Qualified Emergency Food Agencies Fund -- Expenditure of revenues.

(1) As used in this section:

(a) "Association of governments" means the following created under the authority of Title 11, Chapter 13, Interlocal Cooperation Act:

(i) an association of governments; or

(ii) a regional council that acts as an association of governments.

(b) "Food and food ingredients" means the same as that term is defined in Section 59-12-102.

(c) "Qualified emergency food agency" means an organization that:

(i) is:

(A) exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code;

(B) an association of governments; or

(C) a food pantry operated by a municipality located within the state;

(ii) as part of the organization's activities, operates a program that has as the program's primary purpose to:

(A) warehouse and distribute food to other agencies and organizations providing food and food ingredients to low-income persons; or

(B) provide food and food ingredients directly to low-income [~~persons~~] individuals; and

(iii) the office determines to be a qualified emergency food agency.

(2) There is created an expendable special revenue fund known as the Qualified Emergency Food Agencies Fund.

(3)(a) The Qualified Emergency Food Agencies Fund shall be funded by the sales and use tax revenues described in:

(i) Section 59-12-103;

(ii) Section 59-12-204; and

(iii) Section 59-12-1102.

(b) Any interest earned on the Qualified Emergency Food Agencies Fund shall be deposited into the General Fund.

(4) The office shall for a fiscal year distribute money deposited into the Qualified Emergency Food Agencies Fund to qualified emergency food agencies within the state as provided in this section.

(5) A qualified emergency food agency shall file an application with the office before the qualified emergency food agency may receive a distribution under this section.

(6) A qualified emergency food agency may expend a distribution received in accordance with this section only for a purpose related to:

(a) warehousing and distributing food and food ingredients to other agencies and organizations providing food and food ingredients to low-income persons; or

(b) providing food and food ingredients directly to low-income [~~persons~~] individuals.

(7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the [~~Division of Community Services~~] department may make rules providing procedures for implementing the distributions required by this section, including:

(a) standards for determining and verifying the amount of a distribution that a qualified emergency food agency may receive;

(b) procedures for a qualified emergency food agency to apply for a distribution, including the frequency with which a qualified emergency food agency may apply for a distribution; and

(c) consistent with Subsection (1)(c), determining whether an entity is a qualified emergency food agency.

Section 58. Section **35A-18-201** is enacted to read:

Part 2. Home Energy Assistance Target (heat) Program Act

35A-18-201 (Effective 05/05/27). Definitions.

Reserved.

Section 59. Section **35A-18-202**, which is renumbered from Section 35A-8-1402 is renumbered and amended to read:

[~~35A-8-1402~~] 35A-18-202 (Effective 05/05/27). Assistance to low-income individuals -- Contracts -- Administration.

(1)(a) The department may assist certain low-income families and individuals in the payment of home energy costs.

(b) Assistance given under this part shall be made available to households throughout the state, [~~irrespective~~] regardless of the source of household energy supply.

(2) The department may contract with one or more public or private agencies to distribute and administer [~~these~~] energy assistance funds [~~subject to the criteria established~~] as

determined by the department.

Section 60. Section **35A-18-203**, which is renumbered from Section 35A-8-1403 is renumbered and amended to read:

[~~35A-8-1403~~] 35A-18-203 (Effective 05/05/27). Eligibility criteria.

(1) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department may make rules establishing eligibility criteria for recipients of assistance under this part.

(2) A recipient of assistance under this part shall demonstrate:

(a) that the recipient's family, household, or individual income is 150% of the federal poverty level or less;

(b) that the recipient is responsible for paying the recipient's home energy costs; and

(c) compliance with any rules established by the department under this section.

Section 61. Section **35A-18-204**, which is renumbered from Section 35A-8-1404 is renumbered and amended to read:

[~~35A-8-1404~~] 35A-18-204 (Effective 05/05/27). Guidelines for private contributions -- Assuring equitable distribution.

The department shall coordinate with private contributors to home energy assistance programs, such as REACH and Lend-a-Hand, to help assure equitable statewide distribution of assistance to eligible customers of all vendors of energy services.

Section 62. Section **35A-18-205**, which is renumbered from Section 35A-8-1405 is renumbered and amended to read:

[~~35A-8-1405~~] 35A-18-205 (Effective 05/05/27). Payment method.

Direct payments for home energy costs shall be made jointly to the responsible householder and to the vendor of energy services to whom the family or individual served owes a payment except in certain cases, as established by rule by the department in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, where payments may be made directly to the responsible householder.

Section 63. Section **35A-18-301** is enacted to read:

Part 3. Moratorium on Involuntary Termination of Utility Services

35A-18-301 (Effective 05/05/27). Definitions.

Reserved.

Section 64. Section **35A-18-302**, which is renumbered from Section 35A-8-1501 is renumbered and amended to read:

[~~35A-8-1501~~] 35A-18-302 (Effective 05/05/27). Moratorium on involuntary

termination for nonpayment of utility bills -- Eligibility criteria -- Department to establish and certify.

(1)(a) The department shall establish a program for a seasonal moratorium for involuntary termination for nonpayment by residential customers of essential utility bills.

(b) An essential utility is a utility regulated by the Public Service Commission under Title 54, Public Utilities, which is in the business of the retail distribution of electricity or natural gas.

(c) A residential customer is a customer defined as in a residential class by the Public Service Commission.

(2) A residential customer shall meet the following criteria to qualify for the program:

(a) gross household income is less than 125% of the federal poverty level or the household has suffered a medical or other emergency, loss of employment, or is experiencing other circumstances which have resulted in a substantial loss of income;

(b) the customer has made application to public and private energy assistance programs;

(c) the customer is willing to make a good faith effort to pay these utility bills on a consistent basis; and

(d) any additional information required by the department.

(3)(a) A residential customer may file with a local department office an affidavit attesting eligibility under the criteria in Subsection (2).

(b) The department shall certify that the customer has met the eligibility requirements and forward a copy of the affidavit to the [~~effected~~] appropriate utility.

Section 65. Section **35A-18-303**, which is renumbered from Section 35A-8-1502 is renumbered and amended to read:

[~~35A-8-1502~~] 35A-18-303 (Effective 05/05/27). Contesting a customer's eligibility -- Department to determine case.

When a utility contests the eligibility of any residential customer to participate in the program, the executive director or the executive director's designee shall act as an administrative law judge to make a determination on the case.

Section 66. Section **35A-18-304**, which is renumbered from Section 35A-8-1503 is renumbered and amended to read:

[~~35A-8-1503~~] 35A-18-304 (Effective 05/05/27). Premoratorium customers' eligibility for moratorium -- Criteria.

A residential customer that has had service of an essential utility discontinued for

nonpayment prior to the time the moratorium takes effect shall have service restored and continued during the period of the moratorium if the customer meets the requirements of Section [~~35A-8-1501~~] 35A-18-302 and the customer has entered into a deferred payment agreement with the utility as to arrearages.

Section 67. Section **35A-18-305**, which is renumbered from Section 35A-8-1504 is renumbered and amended to read:

[~~35A-8-1504~~] 35A-18-305 (Effective 05/05/27). Effective period of moratorium -- Extension by rule.

(1) The moratorium shall be in effect from November 15 to March 15 of each year.

(2) The department may, by rule, begin the moratorium at an earlier date or extend it to a later date when severe weather conditions warrant that action.

Section 68. Section **59-12-103** is amended to read:

59-12-103 (Effective 05/05/27). Sales and use tax base -- Rates -- Effective dates -- Use of sales and use tax revenue.

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

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

(b) amounts paid for:

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

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

(iii) an ancillary service associated with a:

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

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

(c) sales of the following for commercial use:

(i) gas;

(ii) electricity;

(iii) heat;

(iv) coal;

(v) fuel oil; or

(vi) other fuels;

(d) sales of the following for residential use:

(i) gas;

(ii) electricity;

(iii) heat;

(iv) coal;

(v) fuel oil; or

(vi) other fuels;

(e) sales of prepared food;

(f) except as provided in Section 59-12-104, amounts paid or charged as admission or user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity;

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

(i) the tangible personal property; and

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

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

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

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

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

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

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

(i) stored;

(ii) used; or

(iii) otherwise consumed;

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

(i) stored;

(ii) used; or

(iii) consumed;

(m) amounts paid or charged for a sale:

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

(B) of a repair or renovation of a product transferred electronically; and

(ii) regardless of whether the sale provides:

(A) a right of permanent use of the product; or

(B) a right to use the product that is less than a permanent use, including a right:

(I) for a definite or specified length of time; and

(II) that terminates upon the occurrence of a condition;

(n) sales of leased tangible personal property from the lessor to the lessee made in the state;

(o) amounts paid or charged for access to digital audio-visual works, digital audio works, digital books, or gaming services, including the streaming of or subscription for access to digital audio-visual works, digital audio works, digital books, or gaming services regardless of:

(i) the delivery method; or

(ii) whether the amount paid or charged for access provides a right to:

(A) single-use access to the digital audio-visual works, digital audio works, digital books, or gaming services; or

(B) access to the digital audio-visual works, digital audio works, digital books, or gaming services through a subscription, including a right that terminates upon the occurrence of a condition; and

(p) amounts paid or charged for the storage, use, or other consumption of:

(i) prewritten computer software delivered electronically or by load and leave; or

(ii) seller-hosted prewritten computer software.

(2)(a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are imposed on a transaction described in Subsection (1) equal to the sum of:

(i) a state tax imposed on the transaction at a tax rate equal to the sum of:

(A) 4.70%;

(B) the rate specified in Subsection (6)(a); and

(C) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.

(b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to the sum of:

(i) a state tax imposed on the transaction at a tax rate of 2%; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.

(c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are imposed on amounts paid or charged for food and food ingredients equal to the sum of:

(i) a state tax imposed on the amounts paid or charged for food and food ingredients at a tax rate of 1.75%; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the amounts paid or charged for food and food ingredients under this chapter other than this part.

(d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at a rate equal to the sum of the rates described in Subsections (2)(a)(i)(A) and (2)(a)(i)(B).

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

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

vehicle.

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

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

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

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

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

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

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

(vi) A car-sharing program shall:

(A) retain tax information for each car-sharing program transaction; and

(B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at the commission's request.

(f)(i) For a bundled transaction that is attributable to food and food ingredients and tangible personal property other than food and food ingredients, a state tax and a local tax is imposed on the entire bundled transaction equal to the sum of:

(A) the tax rates described in Subsection (2)(a)(i); and

(B) a local tax imposed on the entire bundled transaction at the sum of the tax rates described in Subsection (2)(a)(ii).

(ii) If an optional computer software maintenance contract is a bundled transaction

that consists of taxable and nontaxable products that are not separately itemized on an invoice or similar billing document, the purchase of the optional computer software maintenance contract is 40% taxable under this chapter and 60% nontaxable under this chapter.

(iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled transaction described in Subsection (2)(f)(i) or (ii):

(A) if the sales price of the bundled transaction is attributable to tangible personal property, a product, or a service that is subject to taxation under this chapter and tangible personal property, a product, or service that is not subject to taxation under this chapter, the entire bundled transaction is subject to taxation under this chapter unless:

(I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is not subject to taxation under this chapter from the books and records the seller keeps in the seller's regular course of business; or

(II) state or federal law provides otherwise; or

(B) if the sales price of a bundled transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire bundled transaction is subject to taxation under this chapter at the higher tax rate unless:

(I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business; or

(II) state or federal law provides otherwise.

(iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

(g)(i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental of tangible personal property, other property, a product, or a service that is not subject to taxation under this chapter, the entire transaction is subject to taxation under this chapter unless the seller, at the time of

the transaction:

(A) separately states the portion of the transaction that is not subject to taxation under this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

(B) is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.

(ii) A purchaser and a seller may correct the taxability of a transaction if:

(A) after the transaction occurs, the purchaser and the seller discover that the portion of the transaction that is not subject to taxation under this chapter was not separately stated on an invoice, bill of sale, or similar document provided to the purchaser because of an error or ignorance of the law; and

(B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.

(iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

(h)(i) If the sales price of a transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate unless the seller, at the time of the transaction:

(A) separately states the items subject to taxation under this chapter at each of the different rates on an invoice, bill of sale, or similar document provided to the purchaser; or

(B) is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business.

(ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

(i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax rate imposed under the following shall take effect on the first day of a calendar quarter:

(i) Subsection (2)(a)(i)(A);

(ii) Subsection (2)(a)(i)(B);

(iii) Subsection (2)(b)(i);

(iv) Subsection (2)(c)(i); or

(v) Subsection (2)(f)(i)(A).

(j)(i) A tax rate increase takes effect on the first day of the first billing period that begins on or after the effective date of the tax rate increase if the billing period for the transaction begins before the effective date of a tax rate increase imposed under:

(A) Subsection (2)(a)(i)(A);

(B) Subsection (2)(a)(i)(B);

(C) Subsection (2)(b)(i);

(D) Subsection (2)(c)(i); or

(E) Subsection (2)(f)(i)(A).

(ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate decrease imposed under:

(A) Subsection (2)(a)(i)(A);

(B) Subsection (2)(a)(i)(B);

(C) Subsection (2)(b)(i);

(D) Subsection (2)(c)(i); or

(E) Subsection (2)(f)(i)(A).

(k)(i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax rate takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

(ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

(A) Subsection (2)(a)(i)(A);

(B) Subsection (2)(a)(i)(B);

(C) Subsection (2)(b)(i);

(D) Subsection (2)(c)(i); or

(E) Subsection (2)(f)(i)(A).

(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(l)(i) For a location described in Subsection (2)(l)(ii), the commission shall determine the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.

(ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil, or other fuel is furnished through a single meter for two or more of the following uses:

(A) a commercial use;

(B) an industrial use; or

(C) a residential use.

(3)(a) The commission shall deposit the following state taxes into the General Fund:

(i) the tax imposed by Subsection (2)(a)(i)(A);

(ii) the tax imposed by Subsection (2)(b)(i);

(iii) the tax imposed by Subsection (2)(c)(i);

(iv) the tax imposed by Subsection (2)(d); and

(v) the tax imposed by Subsection (2)(f)(i)(A).

(b) The commission shall distribute the following local taxes to a county, city, or town as provided in this chapter:

(i) the tax imposed by Subsection (2)(a)(ii);

(ii) the tax imposed by Subsection (2)(b)(ii);

(iii) the tax imposed by Subsection (2)(c)(ii); and

(iv) the tax imposed by Subsection (2)(f)(i)(B).

(4)(a) Notwithstanding Subsection (3)(a), for each fiscal year the commission shall make the deposits described in Subsections (4)(b) through (4)(i) from the revenue from the taxes imposed by:

(i) Subsection (2)(a)(i)(A);

(ii) Subsection (2)(b)(i);

(iii) Subsection (2)(c)(i); and

(iv) Subsection (2)(f)(i)(A).

(b) The commission shall deposit 15% of the difference between 1.4543% of the revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into the Water Rights Restricted Account created in Section 73-2-1.6.

(c) The commission shall deposit 85% of the difference between 1.4543% of the revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:

(i) preconstruction costs:

(A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 26, Bear River Development Act; and

(B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

(ii) the cost of employing a civil engineer to oversee any project authorized by Title 73, Chapter 26, Bear River Development Act;

(iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

(iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and Subsection (5)(b)(iv)(B) after funding the uses specified in Subsections (4)(c)(i) through (iii).

(d) The commission shall deposit 1.4543% of the revenue described in Subsection (4)(a) into the Water Infrastructure Restricted Account created in Section 73-10g-103.

(e)(i) Subject to Subsection (4)(e)(ii), the commission shall deposit 26.24% of the revenue described in Subsection (4)(a) into the Transportation Investment Fund of 2005 created in Section 72-2-124.

(ii) The commission shall annually reduce the deposit described in Subsection (4)(e)(i) by the sum of:

(A) the earmark described in Subsection (5)(c);

(B) an amount equal to 35% of the revenue generated in the current fiscal year by the portion of the tax imposed on motor and special fuel that is sold, used, or received in the state that exceeds 29.4 cents per gallon; and

(C) $2,000,000.

(iii) The amount described in Subsection (4)(e)(ii)(B) shall be annually deposited into the Transit Transportation Investment Fund created in Section 72-2-124.

(iv) The amount described in Subsection (4)(e)(ii)(C) shall be annually deposited into the Wildlife Crossing Account created in Subsection 72-2-124(14).

(f) The commission shall deposit .44% of the revenue described in Subsection (4)(a) into

the Cottonwood Canyons Transportation Investment Fund created in Section 72-2-124.

(g) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Commuter Rail Subaccount created in Section 72-2-124.

(h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902 as follows:

(i) into the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902, an amount equal to the amount that was deposited into the Outdoor Adventure Infrastructure Restricted Account in fiscal year 2025; and

(ii) for any amount exceeding the amount described in Subsection (4)(h)(i), 50% into the Outdoor Adventure Infrastructure Restricted Account and 50% to the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201.

(i)(i) As used in this Subsection (4)(i):

(A) "Base year balance" means the amount of revenue described in Subsection (4)(a) that the commission deposits into the General Fund for the fiscal year beginning on July 1, 2027, after making all other deposits and transfers required under this section.

(B) "Current year balance" means the amount of revenue described in Subsection (4)(a) that the commission deposits into the General Fund for the current fiscal year, after making all other deposits and transfers required under this section.

(C) "Total transit amount" means the sum of the deposits made under Subsections (4)(e)(ii)(B) and (4)(g) for the current fiscal year.

(ii) For each fiscal year beginning on or after July 1, 2028, in which the current year balance exceeds the base year balance, the commission shall deposit into the Transit Transportation Investment Fund created in Section 72-2-124 an amount equal to the lesser of:

(A) 5% of the difference between the current year balance and the base year balance; and

(B) the total transit amount.

(5)(a) Notwithstanding Subsection (3)(a), each fiscal year the commission shall make the deposits described in this Subsection (5).

(b)(i)(A) The commission shall deposit $500,000 to the Department of Natural Resources to be used for watershed rehabilitation or restoration.

(B) At the end of each fiscal year, 100% of any unexpended amount described in Subsection (5)(b)(i)(A) shall lapse into the Water Resources Conservation and Development Fund created in Section 73-10-24.

(ii) The commission shall deposit $150,000 to the Division of Water Resources for cloud-seeding projects authorized by Title 73, Chapter 15, Modification of Weather.

(iii) The commission shall deposit $525,000 into the Division of Conservation created in Section 4-46-401 to implement water related programs.

(iv) The commission shall deposit $7,175,000 into the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources:

(A) for the uses allowed of the Water Resources Conservation and Development Fund under Section 73-10-24;

(B) to conduct hydrologic and geotechnical investigations by the Division of Water Resources in a cooperative effort with other state, federal, or local entities, for the purpose of quantifying surface and ground water resources and describing the hydrologic systems of an area in sufficient detail so as to enable local and state resource managers to plan for and accommodate growth in water use without jeopardizing the resource;

(C) to fund state required dam safety improvements; and

(D) to protect the state's interest in interstate water compact allocations, including the hiring of technical and legal staff.

(v) The commission shall deposit $3,587,500 into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

(vi) The commission shall deposit $3,587,500 into the Drinking Water Loan Program Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water to:

(A) provide for the installation and repair of collection, treatment, storage, and distribution facilities for any public water system, as defined in Section 19-4-102;

(B) develop underground sources of water, including springs and wells; and

(C) develop surface water sources.

(vii) The commission shall deposit $2,450,000 to the Division of Wildlife Resources

to:

(A) implement the measures described in Subsections 23A-3-214(3)(a) through (d) to protect sensitive plant and animal species; or

(B) award grants, up to the amount authorized by the Legislature in an appropriations act, to political subdivisions of the state to implement the measures described in Subsections 23A-3-214(3)(a) through (d) to protect sensitive plant and animal species.

(viii) Funds transferred to the Division of Wildlife Resources under Subsection (5)(b)(vii)(A) may not be used to assist the United States Fish and Wildlife Service or any other person to list or attempt to have listed a species as threatened or endangered under the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531, et seq.

(ix) At the end of each fiscal year, any unexpended amounts described in Subsections (5)(b)(vii)(A) and (B) shall lapse:

(A) 50% into the Water Resources Conservation and Development Fund created in Section 73-10-24;

(B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

(C) 25% into the Drinking Water Loan Program Subaccount created in Section 73-10c-5.

(x) The commission shall allocate $175,000 to the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of water rights.

(xi) At the end of each fiscal year, any unexpended amounts described in Subsection (5)(b)(x) shall lapse:

(A) 50% into the Water Resources Conservation and Development Fund created in Section 73-10-24;

(B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

(C) 25% into the Drinking Water Loan Program Subaccount created in Section 73-10c-5.

(c) The commission shall deposit $45,000,000 into the Active Transportation Investment Fund created in Section 72-2-124.

(d) The commission shall deposit $533,750 into the Qualified Emergency Food

Agencies Fund created by and expended in accordance with Section [~~35A-8-1009~~] 35A-18-108.

(e) The commission shall deposit $200,000 into the General Fund as a dedicated credit for the sole use of the Search and Rescue Financial Assistance Program created by and to be expended in accordance with Title 53, Chapter 2a, Part 11, Search and Rescue Act.

(6)(a) The rate specified in this Subsection (6) is 0.15%.

(b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection (6)(a) on the transactions that are subject to the sales and use tax under Subsection (2)(a)(i)(B) into the Medicaid ACA Fund created in Section 26B-1-315.

(7)(a) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13), and as described in Section 63N-23-206, beginning the first day of a calendar quarter one year after the sales and use tax boundary for a housing and transit reinvestment zone is established under Title 63N, Chapter 23, Part 2, Housing and Transit Reinvestment Zone, the commission, at least annually, shall transfer an amount equal to 15% of the sales and use tax increment from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-23-101, into the Transit Transportation Investment Fund created in Section 72-2-124.

(b) Beginning no sooner than January 1, 2026, notwithstanding Subsection (3)(a), and except as provided in Subsections (11), (12), and (13), and as described in Section [~~63N-3-406~~] 63N-23-406, beginning the first day of a calendar quarter after the year set in the proposal and after the sales and use tax boundary for a convention center reinvestment zone is established in a capital city under Title 63N, Chapter 23, Part 4, Convention Center Reinvestment Zone in a Capital City, the commission, at least annually, shall transfer an amount equal to 50% of the sales and use tax increment as defined in Section 63N-23-101 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-23-101, to a convention center public infrastructure district created in accordance with Section 17D-4-202.1 and specified in the convention center reinvestment zone proposal submitted in accordance with Title 63N, Chapter 23, Part 4, Convention Center Reinvestment Zone in a Capital

City.

(8) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13), beginning October 1, 2024, the commission shall transfer to the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201, the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A), on transactions occurring within the district sales tax area, as defined in Section 11-70-101.

(9)(a) As used in this Subsection (9):

(i) "Additional land" means point of the mountain state land described in Subsection 11-59-102(6)(b) that the point of the mountain authority acquires after the point of the mountain authority provides the commission a map under Subsection (9)(c).

(ii) "Point of the mountain authority" means the Point of the Mountain State Land Authority, created in Section 11-59-201.

(iii) "Point of the mountain state land" means the same as that term is defined in Section 11-59-102.

(b) Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13), the commission shall distribute to the point of the mountain authority 25% of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A), on transactions occurring on the point of the mountain state land.

(c) The distribution under Subsection (9)(b) shall begin the next calendar quarter that begins at least 90 days after the point of the mountain authority provides the commission a map that:

(i) accurately describes the point of the mountain state land; and

(ii) the point of the mountain authority certifies as accurate.

(d) A distribution under Subsection (9)(b) with respect to additional land shall begin the next calendar quarter that begins at least 90 days after the point of the mountain authority provides the commission a map of point of the mountain state land that:

(i) accurately describes the point of the mountain state land, including the additional land; and

(ii) the point of the mountain authority certifies as accurate.

(e)(i) Upon the payment in full of bonds secured by the sales and use tax revenue distributed to the point of the mountain authority under Subsection (9)(b), the point of the mountain authority shall immediately notify the commission in writing that the bonds are paid in full.

(ii) The commission shall discontinue distributions of sales and use tax revenue under

Subsection (9)(b) at the beginning of the calendar quarter that begins at least 90 days after the date that the commission receives the written notice under Subsection (9)(e)(i).

(10) Notwithstanding Subsection (3)(a), the amount of state sales tax revenues described in Section 63N-2-503.5 is deposited into the Convention Incentive Fund created in Section 63N-2-503.5.

(11)(a) As used in this Subsection (11):

(i) "Applicable percentage" means:

(A) for a housing and transit reinvestment zone created under Title 63N, Chapter 23, Part 2, Housing and Transit Reinvestment Zone, 15% of the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (11)(a)(ii)(A);

(B) for the Utah Fairpark Area Investment and Restoration District created in Section 11-70-201, the revenue from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (11)(a)(ii)(B); and

(C) for the Point of the Mountain State Land Authority created in Section 11-59-201, 25% of the revenue from sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (11)(a)(ii)(C).

(ii) "Qualified development zone" means:

(A) the sales and use tax boundary of a housing and transit reinvestment zone created under Title 63N, Chapter 23, Part 2, Housing and Transit Reinvestment Zone;

(B) the district sales tax boundary as defined in Section 11-70-101 for the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201; or

(C) the sales and use tax boundary of point of the mountain state land, as defined in Section 11-59-102, under the Point of the Mountain State Land Authority created in Section 11-59-201.

(iii) "Schedule J sale" means a sale reported on State Tax Commission Form TC-62M, Schedule J or a substantially similar form as designated by the commission.

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

(12)(a) As used in Subsections (12) and (13):

(i) "Applicable percentage" means, for a convention center reinvestment zone created in a capital city under Title 63N, Chapter 23, Part 4, Convention Center Reinvestment Zone in a Capital City, an amount equal to 50% of the sales and use tax increment, as that term is defined in Section 63N-23-101, from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate for sales occurring within the qualified development zone described in Subsection (12)(a)(ii).

(ii) "Qualified development zone" means the sales and use tax boundary of a convention center reinvestment zone created in a capital city under Title 63N, Chapter 23, Part 4, Convention Center Reinvestment Zone in a Capital City.

(iii) "Qualifying construction materials" means construction materials that are:

(A) delivered to a delivery outlet within a qualified development zone; and

(B) intended to be permanently attached to real property within the qualified development zone.

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

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

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

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

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

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

(ii) the applicable percentage.

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

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

Section 69. Section **59-12-204** is amended to read:

59-12-204 (Effective 05/05/27). Sales and use tax ordinance provisions -- Tax rate -- Distribution of tax revenues -- Commission requirement to retain an amount to be deposited into the Qualified Emergency Food Agencies Fund.

(1) The tax ordinance adopted pursuant to this part shall impose a tax upon those transactions listed in Subsection 59-12-103(1).

(2)(a) The tax ordinance under Subsection (1) shall include a provision imposing a tax upon every transaction listed in Subsection 59-12-103(1) made within a county, including areas contained within the cities and towns located in the county:

(i) at the rate of 1% of the purchase price paid or charged; and

(ii) if the location of the transaction is within the county as determined under Sections 59-12-211 through 59-12-215.

(b) Notwithstanding Subsection (2)(a), a tax ordinance under this Subsection (2) shall include a provision prohibiting a county, city, or town from imposing a tax under this section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.

(3) Such tax ordinance shall include provisions substantially the same as those contained in Part 1, Tax Collection, insofar as they relate to sales or use tax, except that the name of the county as the taxing agency shall be substituted for that of the state where necessary for the purpose of this part and that an additional license is not required if one has been or is issued under Section 59-12-106.

(4) Such tax ordinance shall include a provision that the county shall contract, prior to the effective date of the ordinance, with the commission to perform all functions incident to the administration or operation of the ordinance.

(5) Such tax ordinance shall include a provision that the sale, storage, use, or other consumption of tangible personal property, the purchase price or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with this part by any county, city, or town in any other county in this state, shall be exempt from the tax due under this ordinance.

(6) Such tax ordinance shall include a provision that any person subject to the provisions of a city or town sales and use tax shall be exempt from the county sales and use tax if the city or town sales and use tax is levied under an ordinance including provisions in substance as follows:

(a) a provision imposing a tax upon every transaction listed in Subsection 59-12-103(1) made within the city or town at the rate imposed by the county in which it is situated

pursuant to Subsection (2);

(b) notwithstanding Subsection (2)(a), a provision prohibiting the city or town from imposing a tax under this section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104;

(c) provisions substantially the same as those contained in Part 1, Tax Collection, insofar as they relate to sales and use taxes, except that the name of the city or town as the taxing agency shall be substituted for that of the state where necessary for the purposes of this part;

(d) a provision that the city or town shall contract prior to the effective date of the city or town sales and use tax ordinance with the commission to perform all functions incident to the administration or operation of the sales and use tax ordinance of the city or town;

(e) a provision that the sale, storage, use, or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with this part by any county other than the county in which the city or town is located, or city or town in this state, shall be exempt from the tax; and

(f) a provision that the amount of any tax paid under Part 1, Tax Collection, shall not be included as a part of the purchase price paid or charged for a taxable item.

(7)(a) Notwithstanding any other provision of this section, beginning on July 1, 2009, the commission shall calculate and retain a portion of the sales and use tax collected under this part as provided in this Subsection (7).

(b) For a city, town, or unincorporated area of a county that imposes a tax under this part, the commission shall calculate a percentage each month by dividing the sales and use tax collected under this part for that month within the boundaries of that city, town, or unincorporated area of a county by the total sales and use tax collected under this part for that month within the boundaries of all of the cities, towns, and unincorporated areas of the counties that impose a tax under this part.

(c) For a city, town, or unincorporated area of a county that imposes a tax under this part, the commission shall retain each month an amount equal to the product of:

(i) the percentage the commission determines for the month under Subsection (7)(b) for the city, town, or unincorporated area of a county; and

(ii) $25,417.

(d) The commission shall deposit an amount the commission retains in accordance with

this Subsection (7) into the Qualified Emergency Food Agencies Fund created by Section [~~35A-8-1009~~] 35A-18-108.

(e) An amount the commission deposits into the Qualified Emergency Food Agencies Fund shall be expended as provided in Section [~~35A-8-1009~~] 35A-18-108.

Section 70. Section **59-12-1102** is amended to read:

59-12-1102 (Effective 05/05/27). Base -- Rate -- Imposition of tax -- Distribution of revenue -- Administration -- Administrative charge -- Commission requirement to retain an amount to be deposited into the Qualified Emergency Food Agencies Fund -- Enactment or repeal of tax -- Effective date -- Notice requirements.

(1)(a)(i) Subject to Subsections (2) through (7), and in addition to any other tax authorized by this chapter, a county may impose by ordinance a county option sales and use tax of .25% upon the transactions described in Subsection 59-12-103(1).

(ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.

(b) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.

(c) The county option sales and use tax under this section shall be imposed:

(i) upon transactions that are located within the county, including transactions that are located within municipalities in the county; and

(ii) except as provided in Subsection (1)(d) or (6), beginning on the first day of January:

(A) of the next calendar year after adoption of the ordinance imposing the tax if the ordinance is adopted on or before May 25; or

(B) of the second calendar year after adoption of the ordinance imposing the tax if the ordinance is adopted after May 25.

(d) The county option sales and use tax under this section shall be imposed:

(i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before September 4, 1997; or

(ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997 but after September 4, 1997.

(2)(a) Before imposing a county option sales and use tax under Subsection (1), a county shall hold two public hearings on separate days in geographically diverse locations in

the county.

(b)(i) At least one of the hearings required by Subsection (2)(a) shall have a starting time of no earlier than 6 p.m.

(ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than seven days after the day the first advertisement required by Subsection (2)(c) is published.

(c)(i) Before holding the public hearings required by Subsection (2)(a), the county shall advertise:

(A) the county's intent to adopt a county option sales and use tax;

(B) the date, time, and location of each public hearing; and

(C) a statement that the purpose of each public hearing is to obtain public comments regarding the proposed tax.

(ii) The advertisement shall be published:

(A) in a newspaper of general circulation in the county once each week for the two weeks preceding the earlier of the two public hearings; and

(B) for the county, as a class A notice under Section 63G-30-102, for two weeks before the day on which the first of the two public hearings is held.

(iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than one-eighth page in size, and the type used shall be no smaller than 18 point and surrounded by a one-quarter inch border.

(iv) The advertisement described in Subsection (2)(c)(ii)(A) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

(v) In accordance with Subsection (2)(c)(ii)(A), whenever possible:

(A) the advertisement shall appear in a newspaper that is published at least five days a week, unless the only newspaper in the county is published less than five days a week; and

(B) the newspaper selected shall be one of general interest and readership in the community, and not one of limited subject matter.

(d) The adoption of an ordinance imposing a county option sales and use tax is subject to a local referendum election and shall be conducted as provided in Title 20A, Chapter 7, Part 6, Local Referenda - Procedures.

(3) Beginning no sooner than January 1, 2026, and subject to Section 59-12-205, before application of Subsections (4) through (7), and as described in Section [~~63N-3-306~~] 63N-23-306, beginning the first day of a calendar quarter after the year set in the

proposal and after the sales and use tax boundary for a convention center reinvestment zone is established under Title 63N, Chapter 23, Part 3, Convention Center Reinvestment Zone, the commission, at least annually, shall transfer an amount equal to 100% of the sales and use tax increment as defined in Section 63N-23-101, from the sales and use tax imposed under this part on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-23-101, to a convention center public infrastructure district created in accordance with Section 17D-4-202.1.

(4)(a) Subject to Subsection (6), if the aggregate population of the counties imposing a county option sales and use tax under Subsection (1) is less than 75% of the state population, the tax levied under Subsection (1) shall be distributed to the county in which the tax was collected.

(b) Subject to Subsection (6), if the aggregate population of the counties imposing a county option sales and use tax under Subsection (1) is greater than or equal to 75% of the state population:

(i) 50% of the tax collected under Subsection (1) in each county shall be distributed to the county in which the tax was collected; and

(ii) except as provided in Subsection (4)(c), 50% of the tax collected under Subsection (1) in each county shall be distributed proportionately among all counties imposing the tax, based on the total population of each county.

(c) Except as provided in Subsection (6), the amount to be distributed annually to a county under Subsection (4)(b)(ii), when combined with the amount distributed to the county under Subsection (4)(b)(i), does not equal at least $75,000, then:

(i) the amount to be distributed annually to that county under Subsection (4)(b)(ii) shall be increased so that, when combined with the amount distributed to the county under Subsection (4)(b)(i), the amount distributed annually to the county is $75,000; and

(ii) the amount to be distributed annually to all other counties under Subsection (4)(b)(ii) shall be reduced proportionately to offset the additional amount distributed under Subsection (4)(c)(i).

(d) The commission shall establish rules to implement the distribution of the tax under Subsections (4)(a), (b), and (c).

(e) Population for each county for purposes of this Subsection (4) shall be based on, to the extent not otherwise required by federal law:

(i) the estimate of the Utah Population Committee created in Section 63C-20-103; or

(ii) if the Utah Population Committee estimate is not available, the most recent census or census estimate of the United States Bureau of the Census.

(5)(a) Except as provided in Subsection (5)(b) or (c), a tax authorized under this part shall be administered, collected, enforced, and interpreted in accordance with:

(i) the same procedures used to administer, collect, enforce, and interpret the tax under:

(A) Part 1, Tax Collection; or

(B) Part 2, Local Sales and Use Tax Act; and

(ii) Chapter 1, General Taxation Policies.

(b) A tax under this part is not subject to Subsections 59-12-205(2) and (4) through (6).

(c)(i) Subject to Subsection (5)(c)(ii), the commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenue the commission collects from a tax under this part.

(ii) Notwithstanding Section 59-1-306, the administrative charge described in Subsection (5)(c)(i) shall be calculated by taking a percentage described in Section 59-1-306 of the distribution amounts resulting after:

(A) the applicable distribution calculations under Subsection (4) have been made; and

(B) the commission retains the amount required by Subsection (6).

(6)(a) Beginning on July 1, 2009, the commission shall calculate and retain a portion of the sales and use tax collected under this part as provided in this Subsection (6).

(b) For a county that imposes a tax under this part, the commission shall calculate a percentage each month by dividing the sales and use tax collected under this part for that month within the boundaries of that county by the total sales and use tax collected under this part for that month within the boundaries of all of the counties that impose a tax under this part.

(c) For a county that imposes a tax under this part, the commission shall retain each month an amount equal to the product of:

(i) the percentage the commission determines for the month under Subsection (6)(b) for the county; and

(ii) $6,354.

(d) The commission shall deposit an amount the commission retains in accordance with this Subsection (6) into the Qualified Emergency Food Agencies Fund created by Section [~~35A-8-1009~~] 35A-18-108.

(e) An amount the commission deposits into the Qualified Emergency Food Agencies Fund shall be expended as provided in Section [~~35A-8-1009~~] 35A-18-108.

(7)(a) For purposes of this Subsection (7):

(i) "Annexation" means an annexation to a county under Title 17, Chapter 61, Part 2, Consolidation of Counties, or Part 3, County Annexation.

(ii) "Annexing area" means an area that is annexed into a county.

(b)(i) Except as provided in Subsection (7)(c) or (d), if, on or after July 1, 2004, a county enacts or repeals a tax under this part:

(A)(I) the enactment shall take effect as provided in Subsection (1)(c); or

(II) the repeal shall take effect on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (7)(b)(ii) from the county.

(ii) The notice described in Subsection (7)(b)(i)(B) shall state:

(A) that the county will enact or repeal a tax under this part;

(B) the statutory authority for the tax described in Subsection (7)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (7)(b)(ii)(A); and

(D) if the county enacts the tax described in Subsection (7)(b)(ii)(A), the rate of the tax.

(c)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax.

(ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is produced on or after the effective date of the repeal of the tax imposed under Subsection (1).

(d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (7)(b)(i) takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (7)(b)(i).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(e)(i) Except as provided in Subsection (7)(f) or (g), if, for an annexation that occurs

on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this part for an annexing area, the enactment or repeal shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (7)(e)(i) from the county that annexes the annexing area.

(ii) The notice described in Subsection (7)(e)(i)(B) shall state:

(A) that the annexation described in Subsection (7)(b)(i) will result in an enactment or repeal of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (7)(e)(ii)(A);

(C) the effective date of the tax described in Subsection (7)(e)(ii)(A); and

(D) the rate of the tax described in Subsection (7)(e)(ii)(A).

(f)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax.

(ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is produced on or after the effective date of the repeal of the tax imposed under Subsection (1).

(g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (7)(e)(i) takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (7)(e)(i).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

Section 71. Section **61-2f-302** is amended to read:

61-2f-302 (Effective 05/05/27). Affiliation with a principal broker.

(1) An individual who is not a principal broker may not engage in an act described in Section 61-2f-201 unless the individual is affiliated with a principal broker as:

(a) an associate broker; or

(b) a sales agent.

(2)(a) An inactive associate broker or sales agent may not conduct a real estate

transaction until the inactive associate broker or sales agent becomes affiliated with a principal broker and submits the required documentation to the division.

(b) An inactive principal broker may not conduct a real estate transaction until the principal broker's license is activated with the division.

(3) A sales agent or associate broker may not affiliate with more than one principal broker at the same time.

(4) An individual may not be a principal broker of an entity and a sales agent or associate broker for a different entity at the same time.

(5) An owner, purchaser, lessor, or lessee who engages the services of a principal broker may designate which sales agents or associate brokers affiliated with that principal broker will also represent that owner, purchaser, lessor, or lessee in the purchase, sale, lease, or exchange of real estate, or in exercising an option relating to real estate.

(6) Subject to Subsection (8), an individual who is licensed as a property manager under this chapter and is engaged, whether as an employee or an independent contractor, to perform real estate-related services by or on behalf of a principal broker, associate broker, or sales agent, shall affiliate with a principal broker before:

(a) engaging in property management;

(b) offering to engage in property management on behalf of another person; or

(c) advertising or otherwise holding the individual out to be engaged in property management.

(7) An individual described in Subsection (6) shall affiliate the individual's property manager license with:

(a) the same principal broker with whom the associate broker or sales agent for whom the property manager performs real estate-related services is affiliated; or

(b) the person that the individual's employer or the person with whom the individual contracts is affiliated.

(8) An individual is not required to affiliate with a principal broker if the individual is:

(a) licensed as a property manager under this chapter; and

(b)(i) not subject to the affiliation requirements described in Subsection (6);

(ii) employed by a property management company that managed at least 750 residential rental units in this state in any of the three previous calendar years; or

(iii) employed by a housing authority, as that term is defined in Section[~~35A-8-401~~] 17D-6-101.

Section 72. Section **63H-8-103** is amended to read:

63H-8-103 (Effective 05/05/27). Definitions.

As used in this chapter:

(1) "Bonds," "notes," and "other obligations" mean bonds, notes, debentures, interim certificates, or other evidences of financial indebtedness of the corporation authorized to be issued under the provisions of this chapter.

(2) "Construction loan" means a short-term advance of money for the purpose of constructing residential housing for low and moderate income persons.

(3) "Corporation" means the Utah Housing Corporation created by Section 63H-8-201, which, prior to July 1, 2001, was named the Utah Housing Finance Agency.

(4) "Employee of the corporation" means an individual who is employed by the corporation but who is not a trustee of the corporation.

(5) "Financial assistance" includes:

(a) a loan, whether interest or noninterest bearing, secured or unsecured;

(b) a loan that converts to a grant upon the occurrence of specified conditions;

(c) a development loan;

(d) a grant;

(e) an award;

(f) a subsidy;

(g) a guarantee;

(h) a warranty;

(i) a lease;

(j) a payment on behalf of a borrower of an amount usually paid by a borrower, including a down payment;

(k) any other form of financial assistance that helps provide affordable housing for low and moderate income persons; or

(l) any combination of Subsections (5)(a) through (k).

(6) "Housing development" means a residential housing project, which includes residential housing for low and moderate income persons.

(7) "Housing sponsor" includes a person who constructs, develops, rehabilitates, purchases, or owns a housing development that is or will be subject to legally enforceable restrictive covenants that require the housing development to provide, at least in part, residential housing to low and moderate income persons, including a local public body, a nonprofit, limited profit, or for profit corporation, a limited partnership, a limited liability company, a joint venture, a subsidiary of the corporation, or any subsidiary of

the subsidiary, a cooperative, a mutual housing organization, or other type of entity or arrangement that helps provide affordable housing for low and moderate income persons.

(8) "Interest rate contract" means an interest rate exchange contract, an interest rate floor contract, an interest rate ceiling contract, or another similar contract authorized in a resolution or policy adopted or approved by the trustees.

(9) "Local public body" means the state, a municipality, county, district, or other subdivision or instrumentality of the state, including a redevelopment agency and a housing authority created under [~~Title 35A, Chapter 8, Part 4, Housing Authorities~~] Title 17D, Chapter 6, Part 1, Housing Authorities.

(10) "Low and moderate income persons" means individuals, irrespective of race, religion, creed, national origin, or sex, as determined by the corporation to require such assistance as is made available by this chapter on account of insufficient personal or family income taking into consideration factors, including:

(a) the amount of income that persons and families have available for housing needs;

(b) the size of family;

(c) whether a person is a single head of household;

(d) the cost and condition of available residential housing; and

(e) the ability of persons and families to compete successfully in the normal private housing market and to pay the amounts at which private enterprise is providing decent, safe, and sanitary housing.

(11) "Mortgage" means a mortgage, deed of trust, or other instrument securing a mortgage loan and constituting a lien on real property (the property being held in fee simple or on a leasehold under a lease having a remaining term, at the time the mortgage is acquired, of not less than the term for repayment of the mortgage loan secured by the mortgage) improved or to be improved by residential housing, creating a lien that may be first priority or subordinate.

(12) "Mortgage lender" means a bank, trust company, savings and loan association, credit union, mortgage banker, or other financial institution authorized to transact business in the state, a local public body, or other entity, profit or nonprofit, that makes mortgage loans.

(13) "Mortgage loan" means a loan secured by a mortgage, which loan may bear interest at either a fixed or variable rate or which may be noninterest bearing, the proceeds of which are used for the purpose of financing the construction, development, rehabilitation, purchase, or refinancing of residential housing for low and moderate

income persons.

(14) "Rehabilitation" includes the reconstruction, rehabilitation, improvement, and repair of residential housing.

(15) "Residential housing" means a specific work or improvement within the state undertaken primarily to provide dwelling accommodations, including land, buildings, and improvements to land and buildings, whether in one to four family units or multifamily units, and other incidental or appurtenant nonhousing facilities, or as otherwise specified by the corporation.

(16) "State" means the state of Utah.

(17) "State housing credit ceiling" means the amount specified in Subsection 42(h)(3)(C) of the Internal Revenue Code for each calendar year.

Section 73. Section **63H-8-201** is amended to read:

63H-8-201 (Effective 05/05/27). Creation -- Trustees -- Terms -- Vacancies -- Chair -- Powers -- Quorum -- Per diem and expenses -- Annual conflict of interest disclosure statement -- Penalties.

(1)(a) There is created an independent body politic and corporate, constituting a public corporation, known as the "Utah Housing Corporation."

(b) The corporation may also be known and do business as the:

(i) Utah Housing Finance Association; and

(ii) Utah Housing Finance Agency in connection with a contract entered into when that was the corporation's legal name.

(c) No other entity may use the names described in Subsections (1)(a) and (b) without the express approval of the corporation.

(2) The corporation is governed by a board of trustees composed of the following nine trustees:

(a) [~~the executive director of the Department of Workforce Services or the executive director's designee through June 30, 2026~~] the state housing coordinator of the Division of Housing and Community Development within the Governor's Office of Economic Development;

(b) the commissioner of the Department of Financial Institutions or the commissioner's designee;

(c) the state treasurer or the treasurer's designee; and

(d) six public trustees, all of whom are private citizens of the state, appointed by the governor, and who shall have expertise in the following industries or related fields of:

(i) housing;

(ii) finance;

(iii) banking; or

(iv) real estate development[~~; and~~] .

[~~(c) beginning July 1, 2026, the state housing coordinator of the Division of Housing and Community Development within the Governor's Office of Economic Development.~~]

(3) The governor shall:

(a) appoint the six public trustees of the corporation with the advice and consent of the Senate in accordance with Title 63G, Chapter 24, Part 2, Vacancies; and

(b) ensure that among the six public trustees, no more than two are from the same industry described in Subsections (2)(d)(i) through (iv).

(4)(a) Except as required by Subsection (4)(b), the governor shall appoint the six public trustees to terms of office of four years each.

(b) Notwithstanding the requirements of Subsection (4)(a), the governor shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of corporation trustees are staggered so that approximately half of the board is appointed every two years.

(5)(a) A public trustee of the corporation may be removed from office for cause either by the governor or by an affirmative vote of six trustees of the corporation.

(b) When a vacancy occurs in the board of trustees for any reason, the replacement shall be appointed for the unexpired term.

(c) A public trustee shall hold office for the term of appointment and until the trustee's successor has been appointed and qualified.

(d) A public trustee is eligible for reappointment but may not serve more than two full consecutive terms.

(6)(a) The governor shall select the chair of the corporation.

(b) The trustees shall elect from among the trustees a vice chair and other officers the trustees may determine.

(7)(a) Five trustees of the corporation constitute a quorum for transaction of business.

(b) An affirmative vote of at least five trustees is necessary for any action to be taken by the corporation.

(c) A vacancy in the board of trustees does not prevent a quorum from exercising the rights and performing the duties of the corporation.

(8) A trustee may not receive compensation or benefits for the trustee's service, but may

receive per diem and travel expenses in accordance with:

(a) Section 63A-3-106;

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

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

(9) A trustee shall, no sooner than January 1 and no later than January 31 of each year during which the trustee holds office on the board of trustees:

(a) prepare a written conflict of interest disclosure statement that contains a response to each item of information described in Subsection 20A-11-1604(6); and

(b) submit the written disclosure statement to the administrator or clerk of the board of trustees.

(10)(a) No later than 10 business days after the date on which the trustee submits the written disclosure statement described in Subsection (9) to the administrator or clerk of the board of trustees, the administrator or clerk shall:

(i) post a copy of the written disclosure statement on the corporation's website; and

(ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (10)(a)(i).

(b) The administrator or clerk shall ensure that the trustee's written disclosure statement remains posted on the corporation's website until the trustee leaves office.

(11) The administrator or clerk of the board of trustees shall take the action described in Subsection (12) if:

(a) a trustee fails to timely file the written disclosure statement described in Subsection (9); or

(b) a submitted written disclosure statement does not comply with the requirements of Subsection 20A-11-1604(6).

(12) If a circumstance described in Subsection (11) occurs, the administrator or clerk of the board of trustees shall, within five days after the day on which the administrator or clerk determines that a violation occurred, notify the trustee of the violation and direct the trustee to submit an amended written disclosure statement correcting the problem.

(13)(a) It is unlawful for a trustee to fail to submit or amend a written disclosure statement within seven days after the day on which the trustee receives the notice described in Subsection (12).

(b) A trustee who violates Subsection (13)(a) is guilty of a class B misdemeanor.

(c) The administrator or clerk of the board of trustees shall report a violation of

Subsection (13)(a) to the attorney general.

(d) In addition to the criminal penalty described in Subsection (13)(b), the administrator or clerk of the board of trustees shall impose a civil fine of $100 against a member who violates Subsection (13)(a).

(14) The administrator or clerk of the board shall deposit a fine collected under this section into the corporation's account to pay for the costs of administering this section.

(15) In addition to the written disclosure statement described in Subsection (9), a trustee described in Subsection (2)(d) shall also comply with the conflict of interest provisions described in Section 63G-24-301.

Section 74. Section **63H-8-302** is amended to read:

63H-8-302 (Effective 05/05/27). Corporation -- Additional powers.

(1) To accomplish the declared purposes of this chapter, the corporation has the following powers:

(a) to purchase mortgage loans originated by mortgage lenders or local public bodies made for the purpose of financing the construction, development, rehabilitation, refinancing, or purchase of residential housing for low and moderate income persons;

(b) to make mortgage loans and to provide financial assistance to housing sponsors for the purpose of financing the construction, development, rehabilitation, refinancing, or purchase of residential housing for low and moderate income persons;

(c) to make mortgage loans and provide financial assistance to housing sponsors for the purpose of financing the operations of a housing development that are necessary or desirable to enable the housing development to remain available as residential housing for low and moderate income persons, whether or not the housing development has been financed by the corporation;

(d) to provide financial assistance to any housing authority created under [~~Title 35A, Chapter 8, Part 4, Housing Authorities~~] Title 17D, Chapter 6, Part 1, Housing Authorities, which housing authorities may enter into commitments for and accept loans for a housing project as defined in Section [~~35A-8-401~~] 17D-6-101; and

(e) to make mortgage loans and to provide financial assistance to low and moderate income persons for the construction, rehabilitation, refinancing, or purchase of residential housing.

(2) The corporation may issue bonds to purchase loans under Subsection (1)(a) only after a determination by the corporation that the loans are not otherwise available upon reasonably equivalent terms and conditions from private lenders.

(3) Loans for owner-occupied housing made under Subsection (1)(a) may not include a penalty for prepayment.

(4) The corporation shall make rules or adopt policies and procedures to govern the activities authorized under this section, including:

(a) procedures for the submission of requests or the invitation of proposals for the purchase and sale of mortgage loans and the making of mortgage loans;

(b) rates, fees, charges, and other terms and conditions of originating or servicing mortgage loans in order to protect against a realization of an excessive financial return or benefit by the originator or servicer;

(c) the type and amount of collateral, payment bonds, performance bonds, or other security to be provided for construction loans made by the corporation;

(d) the nature and amounts of fees to be charged by the corporation to provide for expenses and reserves of the corporation;

(e) procedures allowing the corporation to prohibit persons who fail to comply with the rules of the corporation with respect to the operations of a program of the corporation from participating, either directly or indirectly, in the programs of the corporation;

(f) the terms and conditions under which the corporation may purchase and make mortgage loans under each program of the corporation;

(g) the terms and conditions under which the corporation may provide financial assistance under each program of the corporation;

(h) the terms and conditions under which the corporation may guarantee mortgage loans under each program of the corporation; and

(i) any other matters related to the duties or exercise of powers under this section.

(5)(a)(i) The trustees of the corporation shall elect the directors, trustees, and members, if any, of each subsidiary.

(ii) Service by a trustee of the corporation in any of these capacities does not constitute a conflict of interest for any purpose.

(iii) The corporation may delegate any of its powers and duties under this chapter to any subsidiary.

(iv) Subsidiaries shall constitute legal entities separate and distinct from each other, the corporation, and the state.

(b) A note, bond, and other obligation of a subsidiary shall contain on its face a statement to the effect that:

(i) the subsidiary is obligated to pay the note, bond, or other obligation solely from

the revenues or other funds of the subsidiary;

(ii) neither the corporation, nor the state, nor any of its political subdivisions is obligated to pay the note, bond, or other obligation; and

(iii) neither the faith and credit nor the taxing power of the state or its political subdivisions is pledged to the payment of principal, the redemption price of, or the interest on, the note, bond, or other obligation.

(c) Upon dissolution of a subsidiary of the corporation, any assets shall revert to the corporation or to a successor to the corporation or, failing this succession, to the state.

(6)(a) The corporation may, with the approval of the state treasurer:

(i) enter into interest rate contracts that its trustees determine are necessary, convenient, or appropriate for the control or management of debt or for the cost of servicing debt; and

(ii) use corporation funds to satisfy its payment obligations under those contracts.

(b) An interest rate contract may contain payment, security, default, termination, remedy, and other terms and conditions that the trustees consider appropriate.

(c) An interest rate contract and funds used in connection with an interest rate contract may not be considered a deposit or investment.

Section 75. Section **63I-1-235** is amended to read:

63I-1-235 (Effective 05/05/27). Repeal dates: Title 35A.

(1) Subsection 35A-1-202(2)(d), regarding the Child Care Advisory Committee, is repealed July 1, 2029.

[~~(2) Section 35A-3-205, Creation of committee, is repealed July 1, 2026.~~]

[~~(3)~~] (2) Subsection 35A-4-502(5), regarding the Employment Advisory Council, is repealed July 1, 2029.

[~~(4)~~] (3) Title 35A, Chapter 9, Part 6, Education Savings Incentive Program, is repealed [~~July 1, 2028~~] July 1, 2027.

[~~(5)~~] (4) Section 35A-13-303, State Rehabilitation Advisory Council, is repealed July 1, 2034.

[~~(6)~~] (5) Section 35A-16-206, Utah Homeless Network Steering Committee, is repealed July 1, 2027.

[~~(7)~~] (6) Section 35A-16-207, Duties of the steering committee, is repealed July 1, 2027.

[~~(8)~~] (7) Section 35A-16-212, Property Loss Related to Homelessness Compensation Enterprise Fund, is repealed July 1, 2028.

[~~(9)~~] (8) [~~Title 35A, Chapter 16, Part 10~~] Title 35A, Chapter 1, Part 6, Homeless Services

Provider Ombudsman, is repealed July 1, 2030.

Section 76. Section **63I-1-253** is amended to read:

63I-1-253 (Effective 05/05/27). Repeal dates: Titles 53 through 53H.

(1) Section 53-1-122, Road Rage Awareness and Prevention Restricted Account, is repealed July 1, 2028.

(2) Section 53-2a-105, Emergency Management Administration Council created -- Function -- Composition -- Expenses, is repealed July 1, 2029.

(3) Section 53-2a-1103, Search and Rescue Advisory Board -- Members -- Compensation, is repealed July 1, 2030.

(4) Section 53-2a-1104, General duties of the Search and Rescue Advisory Board, is repealed July 1, 2027.

(5) Title 53, Chapter 2a, Part 15, Grid Resilience Committee, is repealed July 1, 2027.

(6) Section 53-2d-104, State Emergency Medical Services Committee -- Membership -- Expenses, is repealed July 1, 2029.

(7) Section 53-3-235, Electronic license certificate or identification card, is repealed January 1, 2027.

(8) Section 53-5a-302, Concealed Firearm Review Board -- Membership -- Compensation -- Terms -- Duties, is repealed July 1, 2029.

(9) Subsection 53-5a-502(7), regarding collection of law enforcement firearm safe harbor data, is repealed July 1, 2029.

(10) Subsection 53-5a-502(10)(d), regarding collection of law enforcement firearm safe harbor data, is repealed July 1, 2029.

(11) Section 58-93-201, Board, is repealed July 1, 2029.

(12) Section 53-21-103, Grants to first responder agencies -- Rulemaking, is repealed July 1, 2027.

(13) Subsection 53-21-105(3)(d), describing certain funds related to grants for first responder agencies, is repealed July 1, 2027.

(14) Title 53, Chapter 31, Department Interaction With Local Law Enforcement, is repealed July 1, 2027.

(15) Section 53-32-102, Cryptocurrency investigation reporting, is repealed July 1, 2030.

(16) Subsection 53C-3-203(4)(b)(vii), regarding the distribution of money from the Land Exchange Distribution Account to the Geological Survey for test wells and other hydrologic studies in the West Desert, is repealed July 1, 2030.

(17) Subsection 53E-1-201(1)(q), regarding the Higher Education and Corrections Council,

is repealed July 1, 2027.

(18) Subsection 53E-2-304(6), regarding foreclosing a private right of action or waiver of governmental immunity, is repealed July 1, 2027.

(19) Subsection 53E-3-503(5), regarding coordinating councils for youth in care, is repealed July 1, 2027.

(20) Subsection 53E-3-503(6), regarding coordinating councils for youth in care, is repealed July 1, 2027.

(21) Subsection 53E-4-202(8)(b), regarding a standards review committee, is repealed January 1, 2028.

(22) Section 53E-4-203, Standards review committee, is repealed January 1, 2028.

(23) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission, is repealed July 1, 2033.

(24) Subsection 53E-7-207(7), regarding a private right of action or waiver of governmental immunity, is repealed July 1, 2027.

(25) Section 53F-5-215, Elementary teacher preparation assessment grant, is repealed July 1, 2028.

[~~(26) Section 53F-5-219, Local Innovations Civics Education Pilot Program, is repealed July 1, 2026.~~]

[~~(27)~~] (26) Section 53F-5-225, Gold Medal Schools Pilot Program, is repealed July 1, 2031.

[~~(28)~~] (27) Section 53F-5-226, Dyslexia Screening Pilot Program, is repealed July 1, 2030.

[~~(29)~~] (28) Title 53F, Chapter 10, Part 2, Capital Projects Evaluation Panel, is repealed July 1, 2027.

[~~(30)~~] (29) Section 53G-9-212, Drinking water quality in schools, is repealed July 1, 2027.

[~~(31)~~] (30) Subsection 53G-9-703(4), regarding the parental video presentation concerning student use of technology, is repealed January 1, 2030.

[~~(32)~~] (31) Subsection 53H-1-402(1)(j), regarding the Higher Education and Corrections Council, is repealed July 1, 2027.

[~~(33)~~] (32) Section 53H-1-604, Higher Education and Corrections Council, is repealed July 1, 2027.

[~~(34)~~] (33) Subsection 53H-4-210(3), regarding the creation of the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(35)~~] (34) Subsection 53H-4-210(4), regarding the appointment of the members of the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(36)~~] (35) Subsection 53H-4-210(5), regarding the attorney general designating the chair of

the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(37)~~] (36) Subsection 53H-4-210(6), regarding the quorum requirements of the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(38)~~] (37) Subsection 53H-4-210(7), regarding a formal action of the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(39)~~] (38) Subsection 53H-4-210(8), regarding compensation for members of the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(40)~~] (39) Subsection 53H-4-210(9), regarding the support staff for the SafeUT and School Safety Commission, is repealed January 1, 2030.

[~~(41)~~] (40) Section 53H-4-306.1, Definitions -- Electrification of Transportation Infrastructure Research Center, is repealed July 1, 2028.

[~~(42)~~] (41) Section 53H-4-306.2, Electrification of Transportation Infrastructure Research Center -- Designation -- Duties, is repealed July 1, 2028.

[~~(43)~~] (42) Section 53H-4-306.3, Electrification of Transportation Infrastructure Research Center -- Steering committee, is repealed July 1, 2028.

[~~(44)~~] (43) Section 53H-4-306.4, Electrification of Transportation Infrastructure Research Center -- Industry advisory board, is repealed July 1, 2028.

[~~(45)~~] (44) Section 53H-4-306.5, Electrification of Transportation Infrastructure Research Center -- Duties of the project director, is repealed July 1, 2028.

[~~(46)~~] (45) Section 53H-4-306.6, Electrification of Transportation Infrastructure Research Center -- Project development and strategic objectives -- Reporting requirements, is repealed July 1, 2028.

[~~(47)~~] (46) Section 53H-4-307.1, Center for Civic Excellence, is repealed July 1, 2030.

[~~(48)~~] (47) Section 53H-4-307.2, Center for Civic Excellence -- Duties -- Authority, is repealed July 1, 2030.

[~~(49)~~] (48) Section 53H-4-307.3, Center for Civic Excellence -- Leadership, is repealed July 1, 2030.

[~~(50)~~] (49) Section 53H-4-307.4, Center for Civic Excellence -- Faculty, is repealed July 1, 2030.

[~~(51)~~] (50) Section 53H-4-307.5, Center for Civic Excellence -- Curriculum, is repealed July 1, 2030.

[~~(52)~~] (51) Section 53H-4-307.6, Center for Civic Excellence -- Oversight -- Reporting, is repealed July 1, 2030.

[~~(53)~~] (52) Section 53H-4-313, Food Security Council, is repealed July 1, 2027.

[~~(54)~~] (53) Section 53H-7-603, Student housing crime reporting, is repealed January 1, 2031.

[~~(55)~~] (54) Subsection 53H-8-202(2)(b)(v), regarding enrollment funding, is repealed July 1, 2031.

[~~(56)~~] (55) Section 53H-8-211, Higher Education Research Funding Pilot Program, is repealed July 1, 2030.

[~~(57)~~] (56) Section 53H-8-212, Enrollment funding, is repealed July 1, 2031.

[~~(58)~~] (57) Subsection 53H-8-304(2)(a), regarding performance funding metrics for the five-year period ending June 30, 2027, is repealed July 1, 2028.

[~~(59)~~] (58) Section 53H-8-305, Five-year performance goals, is repealed July 1, 2027.

[~~(60)~~] (59) Subsection 53H-8-305(2)(a), regarding performance funding goals for the five-year period ending June 30, 2027, is repealed July 1, 2028.

[~~(61)~~] (60) Subsection 53H-8-305(3)(a), regarding performance funding goals for the five-year period ending June 30, 2027, is repealed July 1, 2028.

[~~(62)~~] (61) Title 53H, Chapter 10, Part 4, Education Savings Incentive Program, is repealed [~~July 1, 2028~~] July 1, 2027.

Section 77. Section **63J-1-602.1** is amended to read:

63J-1-602.1 (Effective 05/05/27). List of nonlapsing appropriations from accounts and funds.

Appropriations made from the following accounts or funds are nonlapsing:

(1) The Native American Repatriation Restricted Account created in Section 9-9-407.

(2) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission, as provided under Title 9, Chapter 23, Pete Suazo Utah Athletic Commission Act.

(3) Funds collected for directing and administering the C-PACE district created in Section 11-42a-106.

(4) Money received by the Utah Inland Port Authority, as provided in Section 11-58-105.

(5) The Commerce Electronic Payment Fee Restricted Account created in Section 13-1-17.

(6) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in Section 19-2a-106.

(7) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in Section 19-5-126.

(8) Certain funds donated to the Department of Health and Human Services, as provided in Section 26B-1-202.

(9) State funds for matching federal funds in the Children's Health Insurance Program as provided in Section 26B-3-906.

(10) Funds collected from the program fund for local health department expenses incurred in responding to a local health emergency under Section 26B-7-111.

(11) The Technology Development Restricted Account created in Section 31A-3-104.

(12) The Criminal Background Check Restricted Account created in Section 31A-3-105.

(13) The Captive Insurance Restricted Account created in Section 31A-3-304, except to the extent that Section 31A-3-304 makes the money received under that section free revenue.

(14) The Title Licensee Enforcement Restricted Account created in Section 31A-23a-415.

(15) The Health Insurance Actuarial Review Restricted Account created in Section 31A-30-115.

(16) The State Mandated Insurer Payments Restricted Account created in Section 31A-30-118.

(17) The Insurance Fraud Investigation Restricted Account created in Section 31A-31-108.

(18) The Underage Drinking Prevention Media and Education Campaign Restricted Account created in Section 32B-2-306.

(19) Money received by the Utah State Office of Rehabilitation for the sale of certain products or services, as provided in Section 35A-13-202.

(20) The School Readiness Restricted Account created in Section 35A-15-203.

(21) The Property Loss Related to Homelessness Compensation Enterprise Fund created in Section 35A-16-212.

(22) The Pamela Atkinson Homeless Account created in Section 35A-16-301.

(23) The Homeless to Housing Reform Restricted Account created in Section 35A-16-303.

(24) The Homeless Shelter Cities Mitigation Restricted Account created in Section 35A-16-402.

[~~(23)~~] (25) The Oil and Gas Administrative Penalties Account created in Section 40-6-11.

[~~(24)~~] (26) The Oil and Gas Conservation Account created in Section 40-6-14.5.

[~~(25)~~] (27) The Division of Oil, Gas, and Mining Restricted account created in Section 40-6-23.

[~~(26)~~] (28) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to the Motor Vehicle Division.

[~~(27)~~] (29) The License Plate Restricted Account created by Section 41-1a-122.

[~~(28)~~] (30) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account created by Section 41-3-110 to the State Tax Commission.

[~~(29)~~] (31) The State Disaster Recovery Restricted Account to the Division of Emergency Management, as provided in Section 53-2a-603.

[~~(30)~~] (32) The Disaster Response, Recovery, and Mitigation Restricted Account created in Section 53-2a-1302.

[~~(31)~~] (33) The Emergency Medical Services Critical Needs Account created in Section 53-2d-110.

[~~(32)~~] (34) The Department of Public Safety Restricted Account to the Department of Public Safety, as provided in Section 53-3-106.

[~~(33)~~] (35) The Utah Highway Patrol Aero Bureau Restricted Account created in Section 53-8-303.

[~~(34)~~] (36) The DNA Specimen Restricted Account created in Section 53-10-407.

[~~(35)~~] (37) A certain portion of money collected for administrative costs under the School and Institutional Trust Lands Management Act, as provided under Section 53C-3-202.

[~~(36)~~] (38) The Higher Education Capital Projects Fund created in Section 53H-9-502.

[~~(37)~~] (39) The Technical Colleges Capital Projects Fund created in Section 53H-9-605.

[~~(38)~~] (40) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5, subject to Subsection 54-5-1.5(4)(d).

[~~(39)~~] (41) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-3a-105.

[~~(40)~~] (42) Certain fines collected by the Division of Professional Licensing for violation of unlawful or unprofessional conduct that are used for education and enforcement purposes, as provided in Section 58-17b-505.

[~~(41)~~] (43) Funds collected from a surcharge fee to provide certain licensees with access to an internet-based library, as provided in Section 58-22-104.

[~~(42)~~] (44) Funds collected from a surcharge fee to provide certain licensees with access to an internet-based library, as provided in Section 58-55-106.

[~~(43)~~] (45) Funds collected from a surcharge fee to provide certain licensees with access to an internet-based library, as provided in Section 58-56-3.5.

[~~(44)~~] (46) Certain fines collected by the Division of Professional Licensing for use in education and enforcement of the Security Personnel Licensing Act, as provided in Section 58-63-103.

[~~(45)~~] (47) Funds collected from a surcharge fee to provide certain licensees with access to an internet-based library, as provided in Section 58-94-102.

[~~(46)~~] (48) The Relative Value Study Restricted Account created in Section 59-9-105.

[~~(47)~~] (49) The Cigarette Tax Restricted Account created in Section 59-14-204.

[~~(48)~~] (50) Funds paid to the Division of Real Estate for the cost of a criminal background

check for a mortgage loan license, as provided in Section 61-2c-202.

[~~(49)~~] (51) Funds paid to the Division of Real Estate for the cost of a criminal background check for principal broker, associate broker, and sales agent licenses, as provided in Section 61-2f-204.

[~~(50)~~] (52) The Utah Cyber Center Restricted Account created in Section 63A-16-1104.

[~~(51)~~] (53) Funds collected by the Office of Administrative Rules for publishing, as provided in Section 63G-3-402.

[~~(52)~~] (54) The Immigration Act Restricted Account created in Section 63G-12-103.

[~~(53)~~] (55) Money received by the military installation development authority, as provided in Section 63H-1-504.

[~~(54)~~] (56) The Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304.

[~~(55)~~] (57) The Utah Statewide Radio System Restricted Account created in Section 63H-7a-403.

[~~(56)~~] (58) The Utah Capital Investment Restricted Account created in Section 63N-6-204.

[~~(57)~~] (59) The Motion Picture Incentive Account created in Section 63N-8-103.

[~~(58)~~] (60) Funds collected by the housing of state probationary inmates or state parole inmates, as provided in Subsection 64-13e-104(2).

[~~(59)~~] (61) Certain forestry and fire control funds utilized by the Division of Forestry, Fire, and State Lands, as provided in Section 65A-8-103.

[~~(60)~~] (62) The following funds or accounts created in Section 72-2-124:

(a) Transportation Investment Fund of 2005;

(b) Transit Transportation Investment Fund;

(c) Cottonwood Canyons Transportation Investment Fund;

(d) Active Transportation Investment Fund; and

(e) Commuter Rail Subaccount.

[~~(61)~~] (63) The Amusement Ride Safety Restricted Account, as provided in Section 72-16-204.

[~~(62)~~] (64) Certain funds received by the Office of the State Engineer for well drilling fines or bonds, as provided in Section 73-3-25.

[~~(63)~~] (65) The Water Resources Conservation and Development Fund, as provided in Section 73-23-2.

[~~(64)~~] (66) The Violent Crime Clearance Rate Fund created in Section 75E-2-307.

[~~(65)~~] (67) Funds collected for indigent defense as provided in Title 75E, Chapter 9,

Indigent Defense Commission.

[~~(66)~~] (68) Award money under the State Asset Forfeiture Grant Program, as provided under Section 77-11b-403.

[~~(67)~~] (69) Funds donated or paid to a juvenile court by private sources, as provided in Subsection 78A-6-203(1)(c).

[~~(68)~~] (70) Fees for certificate of admission created under Section 78A-9-102.

[~~(69)~~] (71) The Utah Geological Survey Restricted Account created in Section 79-3-403.

[~~(70)~~] (72) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State Park, and Green River State Park, as provided under Section 79-4-403.

[~~(71)~~] (73) Certain funds received by the Division of State Parks from the sale or disposal of bison, as provided under Section 79-4-1001.

[~~(72)~~] (74) The Electrical Energy Development Investment Fund created in Section 79-6-1105.

[~~(73)~~] (75) Certain funds donated to the Division of Child and Family Services, as provided in Section 80-2-404.

[~~(74)~~] (76) Funds collected for adoption document access as provided in Sections 81-13-103, 81-13-504, and 81-13-505.

Section 78. Section **63L-11-402** is amended to read:

63L-11-402 (Effective 05/05/27) (Repealed 07/01/27). Membership -- Terms -- Chair -- Expenses.

(1) The Resource Development Coordinating Committee consists of the following 26 members:

(a) the state science advisor;

(b) a representative from the Department of Agriculture and Food appointed by the commissioner of the Department of Agriculture and Food;

(c) a representative from the Department of Cultural and Community Engagement appointed by the executive director of the Department of Cultural and Community Engagement;

(d) a representative from the Department of Environmental Quality appointed by the executive director of the Department of Environmental Quality;

(e) a representative from the Department of Natural Resources appointed by the executive director of the Department of Natural Resources;

(f) a representative from the Department of Transportation appointed by the executive director of the Department of Transportation;

(g) a representative from the Governor's Office of Economic Development appointed by the executive director of the Governor's Office of Economic Development;

(h) a representative from the [~~Division of Community Services appointed by the director of the Division of Community Services~~] Division of Housing and Community Development within the Governor's Office of Economic Development appointed by the housing coordinator of the Division of Housing and Community Development within the Governor's Office of Economic Development;

(i) a representative from the Utah Historical Society appointed by the director of the Utah Historical Society;

(j) a representative from the Division of Air Quality appointed by the director of the Division of Air Quality;

(k) a representative from the Division of Drinking Water appointed by the director of the Division of Drinking Water;

(l) a representative from the Division of Environmental Response and Remediation appointed by the director of the Division of Environmental Response and Remediation;

(m) a representative from the Division of Waste Management and Radiation Control appointed by the director of the Division of Waste Management and Radiation Control;

(n) a representative from the Division of Water Quality appointed by the director of the Division of Water Quality;

(o) a representative from the Division of Oil, Gas, and Mining appointed by the director of the Division of Oil, Gas, and Mining;

(p) a representative from the Division of State Parks appointed by the director of the Division of State Parks;

(q) a representative from the Division of Outdoor Recreation appointed by the director of the Division of Outdoor Recreation;

(r) a representative from the Division of Forestry, Fire, and State Lands appointed by the director of the Division of Forestry, Fire, and State Lands;

(s) a representative from the Utah Geological Survey appointed by the director of the Utah Geological Survey;

(t) a representative from the Division of Water Resources appointed by the director of the Division of Water Resources;

(u) a representative from the Division of Water Rights appointed by the director of the

Division of Water Rights;

(v) a representative from the Division of Wildlife Resources appointed by the director of the Division of Wildlife Resources;

(w) a representative from the School and Institutional Trust Lands Administration appointed by the director of the School and Institutional Trust Lands Administration;

(x) a representative from the Division of Facilities Construction and Management appointed by the director of the Division of Facilities Construction and Management;

(y) a representative from the Division of Emergency Management appointed by the director of the Division of Emergency Management; and

(z) a representative from the Division of Conservation, created under Section 4-46-401, appointed by the director of the Division of Conservation.

(2)(a) As particular issues require, the coordinating committee may, by majority vote of the members present, appoint additional temporary members to serve as ex officio voting members.

(b) The ex officio members described under Subsection (2)(a) may discuss and vote on the issue or issues for which the ex officio member is appointed.

(3) A chair shall be selected by a vote of 14 committee members with the concurrence of the advisor.

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

(a) Sections 63A-3-106 and 63A-3-107; and

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

Section 79. Section **63N-24-102** is amended to read:

63N-24-102 (Effective 05/05/27). Division of Housing and Community Development -- Creation -- Responsibilities.

(1) There is created the Division of Housing and Community Development within the Governor's Office of Economic Development.

(2) The division shall be under the authority of the state housing coordinator.

(3) The division shall:

(a) create the state housing plan, as described in Section 63N-24-104;

(b) assist housing authorities in carrying out the housing authority's responsibilities under [~~Title 35A, Chapter 8, Part 4, Housing Authorities~~] Title 17D, Chapter 6, Part 1, Housing Authorities;

(c) assist, when requested by a county or municipality, in the development of accessible housing;

(d) make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, regarding the form and content of a moderate income housing report in accordance with Title 10, Chapter 21, Municipalities and Housing Supply and Title 17, Chapter 80, Counties and Housing Supply, to:

(i) ensure consistency across reporting political subdivisions; and

(ii) promote better potential analysis of report data;

(e) analyze the housing data received by political subdivisions; and

(f) no later than November 1 of each year, provide a report with the analyses of the housing data the division collects to the Economic Development and Workforce Services Interim Committee and the Political Subdivisions Interim Committee.

(4)(a) The division shall assume the duties, rights, obligations, liabilities, and benefits of a contract, grant, or other legal instrument entered into before July 1, 2026, by:

(i) the former Housing and Community Development Division within the Department of Workforce Services; and

(ii) the Office of Homeless Services regarding the following programs:

(A) the Housing and Urban Development HOME Investment Partnerships American Rescue Plan Program;

(B) the Housing and Urban Development Section 811 Supportive Housing for Persons with Disabilities program;

(C) the Deeply Affordable Housing Fund created using Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan Act of 2021;

(D) the COVID-19 Homeless Housing and Services Grant Program created in Section 63N-24-802; and

(E) the attainable housing grants established in the 2023 General Legislative Session.

(b) The provisions of Subsection (4)(a) do not apply to a legal instrument entered into by a community services program under Title 35A, Chapter 18, Community Services Programs.

Section 80. Section **63N-24-801** is amended to read:

63N-24-801 (Effective 05/05/27). Definitions.

As used in this part:

(1) "Board" means the Olene Walker Housing Loan Fund Board created in Section 63N-24-303.

(2) "COVID-19" means:

(a) severe acute respiratory syndrome coronavirus 2; or

(b) the disease caused by severe acute respiratory syndrome coronavirus 2.

[~~(2)~~] (3) "COVID-19 emergency" means the spread of COVID-19 that the World Health Organization declared a pandemic on March 11, 2020.

[~~(3)~~] (4) "Grant program" means the COVID-19 Homeless Housing and Services Grant Program established in Section 63N-24-802.

Section 81. Section **63N-24-802** is amended to read:

63N-24-802 (Effective 05/05/27). COVID-19 Homeless Housing and Services Grant Program.

(1) There is established the COVID-19 Homeless Housing and Services Grant Program, a competitive grant program administered by the [~~office~~] division and funded in accordance with 42 U.S.C. Sec. 802.

(2) The [~~office~~] division shall distribute money to fund one or more projects that:

(a) include affordable housing units for households:

(i) whose income is no more than 30% of the area median income for households of the same size in the county or municipality where the project is located;

(ii) at rental rates no greater than 30% of the income described in Subsection (2)(a)(i) for a household of:

(A) one person if the unit is an efficiency unit;

(B) two people if the unit is a one-bedroom unit;

(C) four people if the unit is a two-bedroom unit;

(D) five people if the unit is a three-bedroom unit;

(E) six people if the unit is a four-bedroom unit; or

(F) eight people if the unit is a five-bedroom or larger unit; and

(iii) that have been impacted by the COVID-19 emergency in accordance with 42 U.S.C. Sec. 802; and

(b) have been approved by the board.

(3) The [~~office~~] division shall:

(a) administer the grant program, including:

(i) reviewing grant applications and making recommendations to the board; and

(ii) distributing grant money to approved grant recipients; and

(b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, make rules to administer the program, including:

(i) grant application requirements;

(ii) procedures to approve a grant; and

(iii) procedures for distributing money to grant recipients.

(4) Except as provided in Subsection (5), when reviewing an application for approval, the board shall consider:

(a) an applicant's rental income plan;

(b) proposed case management and service plans for households;

(c) any matching funds proposed by an applicant;

(d) proposed restrictions, including deed restrictions, and the duration of restrictions on housing units to facilitate long-term assistance to households;

(e) whether use of funds for the proposed project complies with 42 U.S.C. Sec. 802; and

(f) any other considerations as adopted by the board.

(5) A licensed residential, vocational and life skills program, as defined in Section 13-53-102, is exempt from the requirements described in Subsections (4)(a), (b), and (f).

(6) A grant award under this section shall comply with the requirements of 42 U.S.C. Sec. 802.

Section 82. Section **67-1a-15** is amended to read:

67-1a-15 (Effective 05/05/27). Local government and limited purpose entity registry.

(1) As used in this section:

(a) "Entity" means a limited purpose entity or a local government entity.

(b)(i) "Limited purpose entity" means a legal entity that:

(A) performs a single governmental function or limited governmental functions; and

(B) is not a state executive branch agency, a state legislative office, or within the judicial branch.

(ii) "Limited purpose entity" includes:

(A) area agencies, area agencies on aging, and area agencies on high risk adults, as those terms are defined in Section 26B-6-101;

(B) charter schools created under Title 53G, Chapter 5, Charter Schools;

(C) community reinvestment agencies, as that term is defined in Section 17C-1-102;

(D) conservation districts, as that term is defined in Section 17D-3-102;

(E) governmental nonprofit corporations, as that term is defined in Section 11-13a-102;

(F) housing authorities, as that term is defined in Section [~~35A-8-401~~] 17D-6-101;

(G) independent entities and independent state agencies, as those terms are defined in Section 63E-1-102;

(H) interlocal entities, as that term is defined in Section 11-13-103;

(I) local building authorities, as that term is defined in Section 17D-2-102;

(J) special districts, as that term is defined in Section 17B-1-102;

(K) local health departments, as that term is defined in Section 26A-1-102;

(L) local mental health authorities, as that term is defined in Section [~~62A-15-102~~] 26B-5-101;

(M) nonprofit corporations that receive an amount of money requiring an accounting report under Section 51-2a-201.5;

(N) school districts under Title 53G, Chapter 3, School District Creation and Change;

(O) special service districts, as that term is defined in Section 17D-1-102; and

(P) substance abuse authorities, as that term is defined in Section [~~62A-15-102~~] 26B-5-101.

(c) "Local government and limited purpose entity registry" or "registry" means the registry of local government entities and limited purpose entities created under this section.

(d) "Local government entity" means:

(i) a county, as that term is defined in Section 17-60-101; and

(ii) a municipality, as that term is defined in Section 10-1-104.

(e) "Notice of failure to register" means the notice the lieutenant governor sends, in accordance with Subsection (7)(a), to an entity that does not register.

(f) "Notice of failure to renew" means the notice the lieutenant governor sends to a registered entity, in accordance with Subsection (7)(b).

(g) "Notice of noncompliance" means the notice the lieutenant governor sends to a registered entity, in accordance with Subsection (6)(c).

(h) "Notice of non-registration" means the notice the lieutenant governor sends to an entity and the state auditor, in accordance with Subsection (9).

(i) "Notice of registration or renewal" means the notice the lieutenant governor sends, in

accordance with Subsection (6)(b)(i).

(j) "Registered entity" means an entity with a valid registration as described in Subsection (8).

(2) The lieutenant governor shall:

(a) create a registry of each local government entity and limited purpose entity within the state that:

(i) contains the information described in Subsection (4); and

(ii) is accessible on the lieutenant governor's website or otherwise publicly available; and

(b) establish fees for registration and renewal, in accordance with Section 63J-1-504, based on and to directly offset the cost of creating, administering, and maintaining the registry.

(3) Each local government entity and limited purpose entity shall:

(a) on or before July 1, 2019, register with the lieutenant governor as described in Subsection (4);

(b) on or before one year after the day on which the lieutenant governor issues the notice of registration or renewal, annually renew the entity's registration in accordance with Subsection (5); and

(c) on or before 30 days after the day on which any of the information described in Subsection (4) changes, send notice of the changes to the lieutenant governor.

(4) Each entity shall include the following information in the entity's registration submission:

(a) the resolution or other legal or formal document creating the entity or, if the resolution or other legal or formal document creating the entity cannot be located, conclusive proof of the entity's lawful creation;

(b) if the entity has geographic boundaries, a map or plat identifying the current geographic boundaries of the entity, or if it is impossible or unreasonably expensive to create a map or plat, a metes and bounds description, or another legal description that identifies the current boundaries of the entity;

(c) the entity's name;

(d) the entity's type of local government entity or limited purpose entity;

(e) the entity's governmental function;

(f) the entity's website, physical address, and phone number, including the name and contact information of an individual whom the entity designates as the primary

contact for the entity;

(g)(i) names, email addresses, and phone numbers of the members of the entity's governing board or commission, managing officers, or other similar managers and the method by which the members or officers are appointed, elected, or otherwise designated;

(ii) the date of the most recent appointment or election of each entity governing board or commission member; and

(iii) the date of the anticipated end of each entity governing board or commission member's term;

(h) the entity's sources of revenue; and

(i) if the entity has created an assessment area, as that term is defined in Section 11-42-102, information regarding the creation, purpose, and boundaries of the assessment area.

(5) Each entity shall include the following information in the entity's renewal submission:

(a) identify and update any incorrect or outdated information the entity previously submitted during registration under Subsection (4); or

(b) certify that the information the entity previously submitted during registration under Subsection (4) is correct without change.

(6) Within 30 days of receiving an entity's registration or renewal submission, the lieutenant governor shall:

(a) review the submission to determine compliance with Subsection (4) or (5);

(b) if the lieutenant governor determines that the entity's submission complies with Subsection (4) or (5):

(i) send a notice of registration or renewal that includes the information that the entity submitted under Subsection (4) or (5) to:

(A) the registering or renewing entity;

(B) each county in which the entity operates, either in whole or in part, or where the entity's geographic boundaries overlap or are contained within the boundaries of the county;

(C) the Division of Archives and Records Service; and

(D) the Office of the Utah State Auditor; and

(ii) publish the information from the submission on the registry, except any email address or phone number that is personal information as defined in Section 63A-19-408; and

(c) if the lieutenant governor determines that the entity's submission does not comply with Subsection (4) or (5) or is otherwise inaccurate or deficient, send a notice of noncompliance to the registering or renewing entity that:

(i) identifies each deficiency in the entity's submission with the corresponding statutory requirement;

(ii) establishes a deadline to cure the entity's noncompliance that is the first business day that is at least 30 calendar days after the day on which the lieutenant governor sends the notice of noncompliance; and

(iii) states that failure to comply by the deadline the lieutenant governor establishes under Subsection (6)(c)(ii) will result in the lieutenant governor sending a notice of non-registration to the Office of the Utah State Auditor, in accordance with Subsection (9).

(7)(a) If the lieutenant governor identifies an entity that does not make a registration submission in accordance with Subsection (4) by the deadline described in Subsection (3), the lieutenant governor shall send a notice of failure to register to the registered entity that:

(i) identifies the statutorily required registration deadline described in Subsection (3) that the entity did not meet;

(ii) establishes a deadline to cure the entity's failure to register that is the first business day that is at least 10 calendar days after the day on which the lieutenant governor sends the notice of failure to register; and

(iii) states that failure to comply by the deadline the lieutenant governor establishes under Subsection (7)(a)(ii) will result in the lieutenant governor sending a notice of non-registration to the Office of the Utah State Auditor, in accordance with Subsection (9).

(b) If a registered entity does not make a renewal submission in accordance with Subsection (5) by the deadline described in Subsection (3), the lieutenant governor shall send a notice of failure to renew to the registered entity that:

(i) identifies the renewal deadline described in Subsection (3) that the entity did not meet;

(ii) establishes a deadline to cure the entity's failure to renew that is the first business day that is at least 30 calendar days after the day on which the lieutenant governor sends the notice of failure to renew; and

(iii) states that failure to comply by the deadline the lieutenant governor establishes

under Subsection (7)(b)(ii) will result in the lieutenant governor sending a notice of non-registration to the Office of the Utah State Auditor, in accordance with Subsection (9).

(8) An entity's registration is valid:

(a) if the entity makes a registration or renewal submission in accordance with the deadlines described in Subsection (3);

(b) during the period the lieutenant governor establishes in the notice of noncompliance or notice of failure to renew during which the entity may cure the identified registration deficiencies; and

(c) for one year beginning on the day the lieutenant governor issues the notice of registration or renewal.

(9)(a) The lieutenant governor shall send a notice of non-registration to the Office of the Utah State Auditor if an entity fails to:

(i) cure the entity's noncompliance by the deadline the lieutenant governor establishes in the notice of noncompliance;

(ii) register by the deadline the lieutenant governor establishes in the notice of failure to register; or

(iii) cure the entity's failure to renew by the deadline the lieutenant governor establishes in the notice of failure to renew.

(b) The lieutenant governor shall ensure that the notice of non-registration:

(i) includes a copy of the notice of noncompliance, the notice of failure to register, or the notice of failure to renew; and

(ii) requests that the state auditor withhold state allocated funds or the disbursement of property taxes and prohibit the entity from accessing money held by the state or money held in an account of a financial institution, in accordance with Subsections 67-3-1(7)(i) and 67-3-1(10).

(10) The lieutenant governor may extend a deadline under this section if an entity notifies the lieutenant governor, before the deadline to be extended, of the existence of an extenuating circumstance that is outside the control of the entity.

(11)(a) An entity is not required to renew submission of a registration under this section if an entity provides a record of dissolution.

(b) The lieutenant governor shall include in the registry an entity's record of dissolution and indicate on the registry that the entity is dissolved.

Section 83. Section **67-3-12** is amended to read:

67-3-12 (Effective 05/05/27). Utah Public Finance Website -- Establishment and administration -- Records disclosure -- Exceptions.

(1) As used in this section:

(a)(i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same as that term is defined in Section 63E-1-102.

(ii) "Independent entity" includes an entity that is part of an independent entity described in Subsection (1)(a)(i), if the entity is considered a component unit of the independent entity under the governmental accounting standards issued by the Governmental Accounting Standards Board.

(iii) "Independent entity" does not include the Utah State Retirement Office created in Section 49-11-201.

(b) "Local education agency" means a school district or charter school.

(c) "Participating local entity" means:

(i) a county;

(ii) a municipality;

(iii) the State Fair Park Authority, created in Section 11-68-201;

(iv) a special district under Title 17B, Limited Purpose Local Government Entities - Special Districts;

(v) a special service district under Title 17D, Chapter 1, Special Service District Act;

(vi) a housing authority under [~~Title 35A, Chapter 8, Part 4, Housing Authorities~~] Title 17D, Chapter 6, Part 1, Housing Authorities;

(vii) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District Act;

(viii) except for a taxed interlocal entity as defined in Section 11-13-602:

(A) an interlocal entity as defined in Section 11-13-103;

(B) a joint or cooperative undertaking as defined in Section 11-13-103; or

(C) any project, program, or undertaking entered into by interlocal agreement in accordance with Title 11, Chapter 13, Interlocal Cooperation Act;

(ix) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is part of an entity described in Subsections (1)(c)(i) through (viii), if the entity is considered a component unit of the entity described in Subsections (1)(c)(i) through (viii) under the governmental accounting standards issued by the Governmental Accounting Standards Board;

(x) a conservation district under Title 17D, Chapter 3, Conservation District Act; or

(xi) a governmental nonprofit corporation under Title 11, Chapter 13a, Governmental Nonprofit Corporations Act.

(d)(i) "Participating state entity" means the state of Utah, including its executive, legislative, and judicial branches, its departments, divisions, agencies, boards, commissions, councils, committees, and institutions.

(ii) "Participating state entity" includes an entity that is part of an entity described in Subsection (1)(d)(i), if the entity is considered a component unit of the entity described in Subsection (1)(d)(i) under the governmental accounting standards issued by the Governmental Accounting Standards Board.

(e) "Public finance website" or "website" means the website established by the state auditor in accordance with this section.

(f) "Public financial information" means each record that is required under this section or by rule made by the Office of the State Auditor under Subsection (9) to be made available on the public finance website, a participating local entity's website, or an independent entity's website.

(g) "Qualifying entity" means:

(i) an independent entity;

(ii) a participating local entity;

(iii) a participating state entity;

(iv) a local education agency;

(v) an institution of higher education as defined in Section 53H-1-101;

(vi) the Utah Educational Savings Plan created in Section 53H-10-202;

(vii) the Utah Housing Corporation created in Section 63H-8-201;

(viii) the School and Institutional Trust Lands Administration created in Section 53C-1-201;

(ix) the Utah Capital Investment Corporation created in Section 63N-6-301; or

(x) a URS-participating employer.

(h)(i) "URS-participating employer" means an entity that:

(A) is a participating employer, as that term is defined in Section 49-11-102; and

(B) is not required to report public financial information under this section as a qualifying entity described in Subsections (1)(g)(i) through (ix).

(ii) "URS-participating employer" does not include:

(A) the Utah State Retirement Office created in Section 49-11-201;

(B) an insurer that is subject to the disclosure requirements of Section 31A-4-113;

(C) a private nonprofit organization that is not a public employees' association; or

(D) a withdrawing entity.

(i)(i) "Withdrawing entity" means:

(A) an entity that elects to withdraw from participation in a system or plan under Title 49, Chapter 11, Part 6, Procedures and Records;

(B) until the date determined under Subsection 49-11-626(2)(a), a public employees' association that provides the notice of intent described in Subsection 49-11-626(2)(b); and

(C) beginning on the date determined under Subsection 49-11-626(2)(a), a public employees' association that makes an election described in Subsection 49-11-626(3).

(ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in Sections 49-11-623 and 49-11-624.

(2) The state auditor shall establish and maintain a public finance website in accordance with this section.

(3) The website shall:

(a) permit Utah taxpayers to:

(i) view, understand, and track the use of taxpayer dollars by making public financial information available on the Internet for participating state entities, independent entities, participating local entities, and URS-participating employers, using the website; and

(ii) link to websites administered by participating local entities, independent entities, or URS-participating employers that do not use the website for the purpose of providing public financial information as required by this section and by rule made under Subsection (9);

(b) allow a person that has Internet access to use the website without paying a fee;

(c) allow the public to search public financial information on the website;

(d) provide access to financial reports, financial audits, budgets, or other financial documents that are used to allocate, appropriate, spend, and account for government funds, as may be established by rule made in accordance with Subsection (9);

(e) have a unique and simplified website address;

[~~(f) be guided by the principles described in Subsection 63A-16-202(2);~~]

[~~(g)~~] (f) include other links, features, or functionality that will assist the public in obtaining and reviewing public financial information, as may be established by rule

made under Subsection (9); and

[~~(h)~~] (g) include a link to school report cards published on the State Board of Education's website under Section 53E-5-211.

(4) The state auditor shall:

(a) establish and maintain the website, including the provision of equipment, resources, and personnel as necessary;

(b) maintain an archive of all information posted to the website;

(c) coordinate and process the receipt and posting of public financial information from participating state entities; and

(d) coordinate and regulate the posting of public financial information by participating local entities and independent entities.

(5) A qualifying entity shall permit the public to view the qualifying entity's public financial information by posting the public financial information to the public finance website in accordance with rules made under Subsection (9).

(6) The content of the public financial information posted to the public finance website is the responsibility of the qualifying entity posting the public financial information.

(7) A URS-participating employer shall provide employee compensation information for each fiscal year ending on or after June 30, 2022:

(a) to the state auditor for posting on the Utah Public Finance Website; or

(b)(i) through the URS-participating employer's own website; and

(ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state auditor for posting on the Utah Public Finance Website.

(8)(a) A qualifying entity may not post financial information that is classified as private, controlled, or protected under Title 63G, Chapter 2, Government Records Access and Management Act, to the public finance website.

(b) An individual who negligently discloses financial information that is classified as private, protected, or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is not criminally or civilly liable for an improper disclosure of the financial information if the financial information is disclosed solely as a result of the preparation or publication of the website.

(9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Office of the State Auditor:

(a) shall make rules to:

(i) establish which records a qualifying entity is required to post to the public finance

website; and

(ii) establish procedures for obtaining, submitting, reporting, storing, and posting public financial information on the public finance website; and

(b) may make rules:

(i) governing when a qualifying entity is required to disclose an expenditure made by a person under contract with the qualifying entity, including the form and content of the disclosure; and

(ii) allowing for the inclusion of financial data provided by a participating local entity to be included on the Utah Public Finance Website in a uniform manner.

(10) The rules made under Subsection (9) shall only require a URS-participating employer to provide employee compensation information for each fiscal year ending on or after June 30, 2022:

(a) to the state auditor for posting on the public finance website; or

(b)(i) through the URS-participating employer's own website; and

(ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state auditor for posting on the public finance website.

Section 84. Section **73-10c-3** is amended to read:

73-10c-3 (Effective 05/05/27). Water Development Coordinating Council created -- Purpose -- Members.

(1)(a) There is created within the Department of Natural Resources a Water Development Coordinating Council. The council is comprised of:

(i) the director of the Division of Water Resources;

(ii) the executive secretary of the Water Quality Board;

(iii) the executive secretary of the Drinking Water Board;

(iv) [~~the director of the Division of Community Services or the director's designee~~] the housing coordinator of the Division of Housing and Community Development within the Governor's Office of Economic Development or the housing coordinator's designee;

(v) the state treasurer or the state treasurer's designee;

(vi) the commissioner of the Department of Agriculture and Food, or the commissioner's designee; and

(vii) an individual appointed by the governor with the advice and consent of the Senate who is:

(A) familiar with water infrastructure projects, including planning, financing,

construction, or operation; and

(B) employed by a water conservancy district that is subject to the asset management criteria described in Section 17B-2a-1010.

(b) The council shall choose a chair and vice chair from among the council's own members, except the chair and vice chair may not be from the same department.

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

(i) Section 63A-3-106;

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

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

(2) The purposes of the council are to:

(a) coordinate the use and application of the money available to the state to give financial assistance to political subdivisions of this state so as to promote the conservation, development, treatment, restoration, and protection of the waters of this state;

(b) promote the coordination of the financial assistance programs administered by the state and the use of the financing alternative most economically advantageous to the state and the political subdivisions of the state;

(c) promote the consideration by the Board of Water Resources, Drinking Water Board, and Water Quality Board of regional solutions to the water and wastewater needs of individual political subdivisions of this state;

(d) assess the adequacy and needs of the state and the political subdivisions of the state concerning water-related infrastructures and advise the governor and the Legislature on those funding needs;

(e) conduct reviews and reports on water-related infrastructure issues as directed by statute;

(f) engage in planning and prioritization of water infrastructure projects in accordance with Chapter 10g, Part 6, Planning and Prioritization; and

(g) expend money from the Water Infrastructure Fund in accordance with Section 73-10g-107.

Section 85. **Repealer.**

This bill repeals:

Section **35A-8-101, Definitions.**

Section **35A-8-201, Division of Community Services.**

Section **35A-8-202, Powers and duties of division.**

Section **35A-8-1001, Title.**

Section **35A-8-1401, Title.**

Section **63A-17-308, Transferred employee from Department of Workforce Services to the Governor's Office of Economic Development.**

Section 86. **Effective Date.**

This bill takes effect on May 5, 2027.