



# SB39, Investment Zones Amendments Recodification

## Summary of Recodification

The purpose of this bill is to reorganize and consolidate certain types of investment zones into one Chapter under Utah Code Title 63N, Economic Opportunity Act under the Governor's Office of Economic Opportunity.<sup>1</sup>

### The referenced bill:

- Repeals Section 63N-3-601 (title – outdated practice)
- Renumbers (and amends) Sections:
  - 63N-3-602 to 63N-23-101
  - 63N-3-605 to 63N-23-102
  - 63N-3-606 to 63N-23-103
  - 10-21-203 to 63N-23-104
  - 63N-3-603 to -604 to 63N-23-201 to -202
  - 63N-3-607 to -611 to 63N-23-203 to -207
  - 63N-3-603.1 to 63N-23-301
  - 63N-3-604.1 to 63N-23-302
  - 63N-3-610.1 to 63N-23-306
  - 10-21-501 to -504 to 63N-23-502 to -504
  - 17-80-501 to 504 to 63N-23-602 to -605
  - 63N-3-1601 to -1609 to 63N-23-701 to -709
  - 63N-3-1401 to -1408 to 63N-23-801 to -808
  - 11-13-227 to 63N-23-901
- Enacts Sections:
  - 63N-23-303
  - 63N-23-304
  - 63N-23-305
  - 63N-23-307
  - 63N-23-401
  - 63N-23-402
  - 63N-23-403
  - 63N-23-404
  - 63N-23-405
  - 63N-23-406
  - 63N-23-407
  - 63N-23-501 (definitions)
  - 63N-23-601 (definitions)

Overlaps between code in 63N-3-603.1, 604.1, and 610.1 are duplicated/amended into Sections 63N-23-301, -302, and 306 (renumbered/amended) and 63N-21-401 to -402 and 63N-23-406 (enacted).

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<sup>1</sup> The Governor's Office of Economic Opportunity is renamed to the Governor's Office of Economic Development with the passing of HB475 (2026 General Session).



Language from Sections 63N-3-607 to -609 and 63N-3-611 is duplicated into Sections 63N-23-303 to -305 (renumbered/amended) and 63N-23-307 (enacted) and 63N-23-403 to -405 and 63N-23-407 (enacted).