

Fourth Special Session Legislation

A Summary of Enacted Legislation

The Office of Legislative Research and General Counsel (OLRGC) has compiled summaries of legislation enacted during the Fourth Special Session of the Sixty-Third Utah Legislature. These summaries are intended to be general in nature. To read the legislation in its entirety, click on the link provided in this document or visit <https://le.utah.gov>.

OLRGC is a nonpartisan staff office of the Legislature and the contents of this document should not be considered support for or opposition to the legislation.

Legislation Enacted During the Fourth Special Session

April 23, 2020

[H.B. 4001, Pandemic Response Federal Funds Appropriations](#)

In response to the current global pandemic, Congress passed, and the President signed: the Coronavirus Preparedness and Response Supplemental Appropriations Act; the Families First Coronavirus Response Act; and the Coronavirus Aid, Relief, and Economic Security Act. On April 17, 2020, the Legislature passed [S.J.R. 301, Joint Resolution Approving Acceptance of Federal Funds in Response to COVID-19](#), and [S.B. 3001, Pandemic Response Appropriations Adjustments](#). Because the Utah Constitution limits legislatively called special sessions to appropriations of less than 1% of the prior year budget, S.B. 3001 authorized agencies to expend only a small portion of the accepted federal funds.

This H.B. 4001 appropriates the remaining federal funds so that agencies can execute the federal programs for which these funds are intended. The bill also provides federal funds for implementation of bills passed in the 2020 Third Special Session.

[H.B. 4002, Rail Fuel Sales Tax Amendments](#)

This bill repeals the sales and use tax exemption for the sale of fuel to a rail carrier for use in a locomotive engine, subjecting such sales to a 4.85% state sales tax rate. Revenue generated from these transactions will be deposited into the General Fund.

The bill also creates the Rail Transportation Restricted Account within the Transit Transportation Investment Fund. The restricted account will receive an ongoing appropriation from the General Fund in an amount approximate to the revenue generated from the state sales tax on sales of fuel to rail carriers for use in locomotive engines. UDOT must use the appropriated funds as follows:

- 10% awarded as grants to governmental or nonprofit entities to improve safety at railroad crossings on class A, B, or C roads.
- 10% to pay the costs of performing environmental impact studies or debt service in connection with construction, reconstruction, or renovation projects related to railroad crossings on class A, B, or C roads.
- The remaining funds to pay the costs of construction, reconstruction, or renovation projects related to railroad crossings on class A, B, or C roads, including debt services for those projects.

1st Substitute H.B. 4003, Special Needs Opportunity Scholarship Program

This bill creates a scholarship program for students with a documented disability (IEP or other determination) to pay for educational services from a private provider. The scholarship amount is on a sliding scale based on household income and the value of the weighted pupil unit. Eligible students apply to an approved, nonprofit scholarship granting organization (SGO). Taxpayers fund the SGO through donations and receive a tax credit for 100% of their contribution to the SGO. Approved educational services include: tuition to an approved private school; an educational therapy from a licensed provider; textbooks or instructional materials; or costs for an online course.

The bill also appropriates \$60,000 to the state board for program administration and directs the Public Education Subcommittee to study the feasibility of combining this program and the Carson Smith Scholarship.

H.B. 4004, Bar Establishment License Renewal Amendments

Due to the economic impact of the coronavirus, this bill permits a bar licensee, under certain conditions, to delay making their renewal fee payment until August 31, 2020.