

Summary of Fourth Special Session Legislation

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The Office of Legislative Research and General Counsel (OLRGC) has compiled summaries of legislation introduced during the Fourth Special Session of the Sixty-Third Utah Legislature. These summaries are intended to be general in nature. Each summary describes the legislation at the time it is numbered and does not address subsequently adopted amendments. To read the legislation in its entirety or review amendments, click on the link provided in this document or visit <https://le.utah.gov>.

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[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 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 B or C roads.
- The remaining funds to pay the costs of construction, reconstruction, or renovation projects related to railroad crossings on class B or C roads, including debt services for those projects.

[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. 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), and taxpayers receive a tax credit for 100% of their donation to the SGO. Approved educational services includes: tuition to an approved private school; an educational therapy; 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. Finally, this bill establishes provisions around background checks required for organizations involved with the program.

**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 in 2020.