The Office of Legislative Research and General Counsel (OLRGC) has compiled summaries of legislation passed during the Sixth Special Session of the Sixty-Third Utah Legislature. These summaries are intended to be general in nature. 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. 6001, Uniform Electronic Wills Act**
This bill permits testators to execute an electronic will and gives the will legal effect. It provides parameters for how the electronic wills can be executed and allows for electronic wills to revoke all or part of a previous will. The bill also details the process by which the electronic will shall be simultaneously executed, attested, and made self-proving at the time of execution. The bill provides a form for acknowledgement and affidavits.

**H.B. 6002, Supplemental Budget Balancing and Coronavirus Relief Appropriations**
This bill makes appropriations adjustments and adds intent language for FY 2021. The adjustments address three budget issues:

- **Federal funds**
  - ($11 million) one-time from a Public Employees Health Plan (PEHP) rebate that was authorized in the 5th Special Session — the Executive Appropriations Committee adopted this revenue Tuesday morning.
  - Technical corrections – Reallocations among line items and other minor fixes that net to $0 across the total budget
  - Most of the reallocations enact Higher Education’s plan for implementing their 2.5% budget reduction.

  On Tuesday morning, the Executive Appropriations Committee adopted three lists providing detailed adjustments for each issue. While some items may have been adjusted between Tuesday and the Special Session, the adopted lists are posted here. The Office of the Legislative Fiscal Analyst will provide an index of where each adjustment is located in the bill.

- **Restorations and “hot spots” – Increases and decreases for certain budget items**
  - The bill appropriates $122,846,800 from the federal Coronavirus Relief Fund, which is most of the balance of the money that came to Utah from the CARES Act.
  - The bill appropriates $138,557,800 for Unemployment Insurance.

**H.B. 6003, Premium Subsidy Amendments**
This bill amends the maximum premium subsidy the Department of Health can request for the Utah Premium Partnership for Health Insurance program.

**H.B. 6004, School Emergency Drills Amendments**
This bill amends requirements related to emergency evacuation drills for Group E occupancies, which include schools, for the 2020-2021 school year. The bill provides that through February 28, 2021, Group E occupancies are exempt from statutory requirements to conduct emergency evacuation drills, but are required to provide in-class instruction on the procedure for emergency evacuation for fire at least once each calendar month beginning no later than 15 days after the first day of school.

**H.B. 6005, Cosmetology and Associated Professions Amendments**
This bill allows a barber school, cosmetology/barber school, electrologist school, esthetics school, hair design school, or nail technology school to offer up to 50% of the school’s total per program curriculum online, in accordance with standards adopted by an applicable national recognized accrediting organization. The bill provides a sunset date of July 1, 2022.
H.B. 6006, Alcohol License and Permit Amendments
This bill makes changes to alcohol-related licenses and permits. It delays the expiration date for several different retail licenses until December 22, 2020. For a reception center licensee, it adjusts the percentage of annual gross receipts from the sale of alcoholic products that must be maintained and determines what is included in that percentage. For a public service permit, hospitality room is defined and a public service permittee operating at an international airport is allowed to change their location. The bill also sets the commission’s power and duties to approve a public service permittee’s change in location request.

H.B. 6007, Municipal Annexation Revisions
In the 2020 General Session, the Legislature passed H.B. 359, Municipal Annexation Revisions. One of the provisions of the bill allowed a municipality to annex an unincorporated area without an annexation petition or the consent of the county in which the area proposed for annexation is located, under certain conditions. This bill repeals that provision.

H.B. 6011, Pharmaceutical Reporting Amendments
This bill delays certain reporting requirements under the Prescription Drug Price Transparency Act for health insurers, manufacturers of a prescription drug, and the Insurance Department.

H.B. 6012, Public Education Funding and Enrollment Amendments
This bill addresses public school funding and enrollment issues, including:
- For the 2020-2021 school year, allows the State Board of Education (state board) to use any day or days in 2020 when counting average daily membership for the 2020-2021 growth factor. (Statute requires the count on October 1.)
- Amends funding distribution for Necessarily Existent Small Schools Program to provide 83 additional weighted units to local education agencies with 251 to 500 students (it is currently 56 additional weighted units).
- Reinstates a salary supplement for National Board-certified teachers and appropriates funding.
- Allows charter schools to give enrollment preference in the 2021-2022 school year to students who withdraw from the school to attend an online or home school in the 2020-2021 school year because of the COVID-19 emergency.
- Appropriates money for local education agencies to pay vendors for English learner instruction software licenses.
- Allows the state board to use certain federal funds and nonlapsing Minimum School Program funds for charter school local replacement funding in the 2020-2021 school year in anticipation of the potential for increased charter school enrollment.

H.B. 6013, Corporate Income Net Loss Amendments
This bill, which has an immediate effective date, removes the 80% limitation on a Utah net loss carry forward for corporate income tax filers for the 2018 through 2020 income tax years. This modification makes state and federal tax treatment of net loss carry forwards consistent after changes were made as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

1st Substitute S.B. 6001, Community Reinvestment Modifications
This bill allows a community reinvestment agency to extend the tax increment collection period for certain project areas impacted by the COVID-19 emergency for up to two years.

S.B. 6002, Financial Report Date Amendment
This bill changes the date on which the Governor is required to submit an audited financial statement from December 1 to December 31.

S.B. 6003, Law Enforcement Tuition Reimbursement
This bill allows for new applicants for the Public Safety Officer Career Advancement Reimbursement Program, which reimburses peace officers seeking a postsecondary degree in criminal justice from a credit-granting higher education institution within the state system of higher education.

1st Substitute S.B. 6004, Regulatory Certainty Amendments
This bill prohibits the Air Quality Board, the Water Quality Board, and related divisions from making, repealing, or amending any rules or from imposing or increasing any fee authorized under Title 19,
Environmental Quality Code, until June 30, 2021, except for specific exceptions such as an exception for activities in a county of the first or second class. The bill also prohibits the board and the Division of Oil, Gas, and Mining from making, amending, or repealing any rules or from imposing or increasing a fee that is authorized under Title 40, Mines and Mining, until June 30, 2021, except for specific exceptions such as an exception for activities in a county of the first or second class.

**1st Substitute S.B. 6005, Income Tax Amendments**

This bill, which has an immediate effective date, provides that certain financial stimulus or relief amounts received by individuals and businesses in Utah in response to COVID-19 are not subject to Utah income tax.

Types of COVID-19 stimulus or relief that will not be subject to Utah income tax include:

- proceeds from a forgiven loan under the Paycheck Protection Program (PPP) and similar additional federal programs that may be enacted in 2020;  
  - excludes proceeds used to pay tax deductible expenditures;
- grants or forgiven loans provided by the state, a county, or a municipality using federal funds; and
- amounts received by individuals as part of an individual recovery rebate in 2020;  
  - applies to both CARES act rebates and any future COVID-19-related rebate for the 2020 tax year.

**1st Substitute S.B. 6006, Department of Health Modifications**

This bill amends the qualifications for an individual to serve as the executive director of the Department of Health and changes certain requirements if the executive director is not a licensed physician.

**1st Substitute S.B. 6007, Amendments to Elections**

For the 2020 regular general election only:

- Requires each county to provide in-person voting of some kind, but gives the county the option to decide whether that will be done in the traditional manner or by outdoor voting, including drive-up, walk-up, or drive-through.

The county may choose any combination of these.

- Requires early voting to occur as normal, except that it may also be done, at the option of the county, by outdoor voting or in the traditional manner.
- Relating to the deadline to mail ballots, changes the word "mail" to "send" (counties say they need this to give clerks who have to submit files to printers the same amount of time as clerks who print their own).
- For counties where there is a significant risk that timely-mailed ballots will be postmarked late, requires counties to:
  - work with local post offices to see if they can separate and date-stamp ballots that were timely mailed before sending them on for a postmark; or
  - place additional drop boxes in the county.
- Requires statewide messaging about the new election process.

For all elections, modifies existing provisions relating to ballot harvesting and provides exceptions for household members, people with a disability, etc.

**S.B. 6008, Tobacco Retailer Amendments**

This bill clarifies the conditions that a retail tobacco specialty business must meet to be exempt from a requirement that the retail tobacco specialty business is located a certain distance from a community location.

**S.B. 6009, Cares Act and Covid-19 Assistance and Recovery Amendments**

This bill modifies provisions related to economic recovery programs created by the state in response to the COVID-19 emergency, including the COVID-19 Agricultural Operations Grant Program, the COVID-19 Cultural Assistance Grant Program, COVID-19 residential housing assistance, the COVID-19 Commercial Rental Assistance Program, the COVID-19 Impacted Businesses Grant Program, and the COVID-19 PPE Support Grant Program. The bill also creates the Oil, Gas, and Mining Grant within GOED and describes how a provision of the CARES Act applies to tenants under state law.

**1st Substitute S.J.R. 601, Joint Resolution on Federal Government Payments in Lieu of Taxes**
This resolution requests that the federal government increase Utah's federal Payment in Lieu of Taxes (PILT) payment to at least $534 million from the $41 million that the state received in 2019. The resolution further requests that the federal government take action to ensure that future PILT payments be made based on a full property tax equivalency basis and allow greater state management and local control over federal lands within municipal limits.